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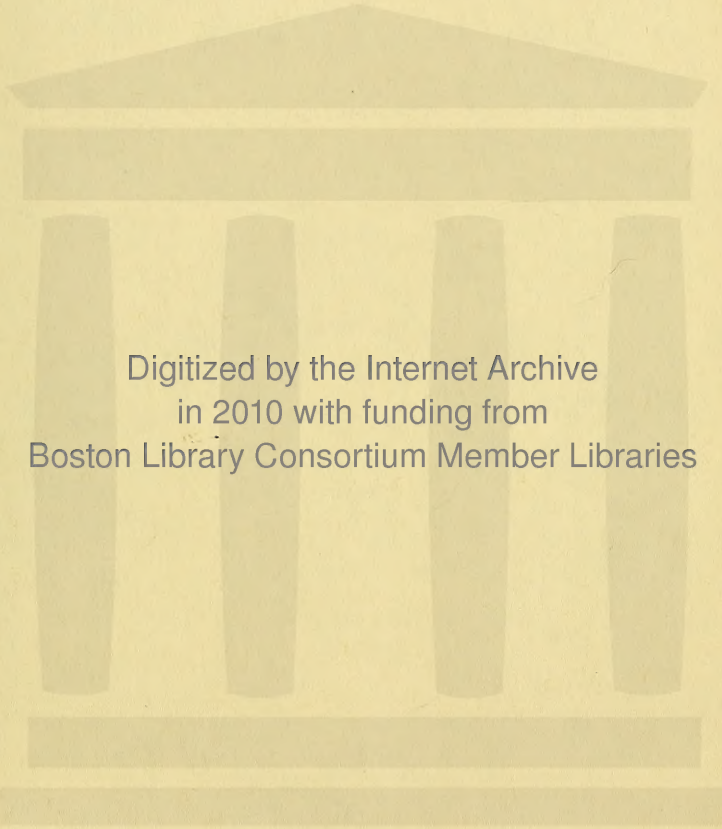
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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION
DIVISION OF ACCOUNTS

TWENTY-FOURTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1929, AND MARCH 31, 1930

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



PUBLICATION OF THIS DOCUMENT

APPROVED BY THE

COMMISSION ON ADMINISTRATION AND FINANCE

CONTENTS

	PAGE
LETTER OF TRANSMITTAL	i
INTRODUCTION	ii-v
Financial status of the municipalities	ii-iv
Excess or deficiency of revenue	ii-iv
The debt burden	iv
The certification of town and district notes	v
The auditing of municipal accounts and the installation of accounting systems	v
Conclusion	v
PLAN OF THE REPORT	vi-viii
ANALYSIS TABLES	ix-xxvii
PART I. CITIES	1-76
Fiscal Years of Cities	2
Division A: Summary of Financial Transactions	3-28
Division B: Receipts from Revenue	29-44
Division C: Payments for Maintenance and Interest	45-68
Division D: Indebtedness	69-74
Division E: Cash Balances	75, 76
PART II. TOWNS OVER 5,000 POPULATION	77-140
Division A: Summary of Financial Transactions	79-126
Division B: Indebtedness	127-136
Division C: Cash Balances	137-140
PART III. TOWNS UNDER 5,000 POPULATION	141-292
Division A: Summary of Financial Transactions	143-264
Division B: Indebtedness	265-284
Division C: Cash Balances	285-292
INDEX	293-299

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, June 1, 1931.

As Commissioner of Corporations and Taxation, I submit herewith the Twenty-fourth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1929. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,

Commissioner of Corporations and Taxation.

[i]

MAY 29 1957

The Commonwealth of Massachusetts
**REPORT ON THE STATISTICS OF
MUNICIPAL FINANCES — 1929**

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,*
State House, Boston.

SIR:—I submit herewith the Twenty-fourth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1929, and March 31, 1930.

The report is similar in arrangement to those of previous years, and makes available comparative data of the receipts and expenditures of the several municipalities. The annual presentation of these statistics makes possible a comparison from year to year of the increase or decrease of revenues and expenses of the cities and towns as well as the aggregates for all municipalities.

The chief source of revenue is from taxes, 79.83 per cent being received from this source, a slight decrease over the previous year, due to the fact that for the first time automobiles were assessed as an excise tax instead of being assessed as personal property. The amount received from this excise tax was more than 2.5 per cent of the total revenue received. The exact benefit to real estate of assessing automobiles in this way cannot be measured, as there is no complete data as to the amount collected as a property tax on the automobile prior to 1929. But little change in the relative amounts of other receipts is shown.

Expenditures show increases in every class, with the exception of general government, the increase being proportionately the same throughout the several classes.

FINANCIAL STATUS OF THE MUNICIPALITIES.

Excess or Deficiency of Revenue.

The tables on pages x to xiii give a summary for five years of revenue for current charges and current charges against revenue. In classifying expenditures, maintenance and operation are distinct from outlays; therefore, these tables do not include any portion of capital expense. The report is prepared on a cash basis rather than on revenue and expense, and by considering these tables for a series of years accurate conclusions may be drawn as to the policies and methods of financing followed in the several municipalities.

For several years, cities and towns have been prohibited from issuing debt for general purposes until a certain percentage of the loan had been appropriated for the same purpose from available revenue funds or voted to be raised by taxation. Annually recurring expenses of whatever nature should be reflected in the tax rate, so that under normal conditions we should have an excess of revenue for current charges over current charges against revenue in practically every municipality. Municipalities can and should, in prosperous times, conserve their savings and build up a reasonable reserve to be drawn upon in case of abnormal needs. Under the system of assessing to meet governmental costs, we are operating three-quarters of the year on borrowed money, so that the reserve referred to, in most cases, if actually accumulated, is offset by accounts receivable, and in every case it will be offset either by accounts receivable or authorized municipal expenditures.

The total revenue for current charges for the year 1929 increased \$10,221,925, or 3.76 per cent, while the current charges against revenue increased \$9,592,485, or 3.80 per cent.

The amount expended for outlays was \$59,045,358, a decrease over the preceding year of more than \$800,000. The largest outlay for any single function was for highways, which shows an expenditure of \$21,382,253. Other large items for outlays are schools, \$13,579,575; health and sanitation, \$8,521,828; water supply, \$6,235,066; protection of persons and property, \$1,690,019; recreation, \$1,373,620; and charities, \$1,362,648.

Many of the improvements are financed in part by the incurrence of debt, but any portion of such expenditure which represents an annually recurring expense ought not to be financed by means of a loan. The tendency in many towns is to appropriate direct from taxation a larger proportion of the cost of the improvement than is required under the statute, and loans, if issued, are often for a shorter period than is required under the law. This method is more closely followed in the towns than in the cities, thus permitting the towns to have a greater percentage of the tax dollar for labor, materials and supplies, which means an actual reduction in the tax rate or provides additional service for the general welfare of the community.

The greatest need today in our cities and towns is to develop a construction program for a definite but not unreasonably long period, and to get away from the year-to-year program which is apt to be adopted without thought of its relation to other necessary municipal activities, or of the ultimate effect on the tax rate. There must be some provision in municipal management that will offset these periods of economic depression that appear with regular frequency.

A comparison of revenue for current charges and current charges against revenue for the years 1928 and 1929 for all municipalities, together with percentages each class of receipt bears to the total receipts, and the cost of each function of government as compared with the total expenditures, also a comparison of the expenditures for outlays for the years 1928 and 1929, will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1928	1929	PERCENTAGES	
			1928	1929
Taxes	\$223,147,563	\$225,002,782	82.15	79.83
Licenses and permits	869,319	843,823	0.32	0.30
Fines and forfeits	915,916	809,623	0.34	0.29
Grants and gifts (for expenses)	3,940,787	4,084,799	1.45	1.45
All other general revenue	11,070	9,399	—	—
Special assessments (for expenses)	1,308,570	897,869	0.48	0.32
Privileges	96,606	7,408,748	0.04	2.63
Departmental	9,251,745	9,072,800	3.41	3.22
Public service enterprises	25,984,566	27,818,315	9.57	9.87
Cemeteries	960,199	1,002,122	0.35	0.35
Interest	4,954,429	4,731,517	1.82	1.68
Premiums	188,586	169,484	0.07	0.06
TOTALS	\$271,629,356	\$281,851,281	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1928	1929	PERCENTAGES	
			1928	1929
General government	\$10,476,383	\$10,462,185	4.15	4.00
Protection of persons and property	34,222,064	35,484,643	13.57	13.55
Health and sanitation	17,282,564	17,842,220	6.85	6.81
Highways	22,888,607	24,093,751	9.07	9.20
Charities	16,560,586	17,926,590	6.56	6.85
Soldiers' benefits	1,648,471	1,684,625	0.65	0.64
Schools	71,527,257	73,731,135	28.35	28.16
Libraries	3,778,082	3,985,550	1.50	1.52
Recreation	5,972,457	6,291,271	2.37	2.40
Pensions	3,620,284	3,924,573	1.44	1.50
Unclassified	2,260,075	2,409,160	0.90	0.92
Public service enterprises	15,139,735	15,303,234	6.00	5.84
Cemeteries	1,369,572	1,399,468	0.54	0.54
Administration of trust funds	199,277	201,573	0.08	0.08
Maintenance and operation	\$206,945,414	\$214,739,978	82.03	82.01
Interest	19,034,028	20,614,946	7.55	7.37
Debt from revenue	24,616,284	25,312,742	9.76	9.67
Transfers to sinking funds from revenue	1,669,027	1,189,572	0.66	0.45
TOTALS	\$252,264,753	\$261,857,238	100.00	100.00

Expenditures for Outlays: 1928 and 1929.

CLASSIFICATION.	1928	1929
<i>Departmental</i>	<i>\$48,431,137.33</i>	<i>\$50,090,891.38</i>
General government	1,481,215.53	944,212.28
Protection of persons and property	1,308,274.08	1,690,018.71
Health and sanitation	7,110,534.35	8,521,828.22
Highways	21,724,707.80	21,382,253.20
Charities	2,780,525.05	1,362,648.21
Schools	11,995,244.07	13,579,574.83
Libraries	341,465.05	494,027.28
Recreation	1,260,639.69	1,373,619.68
Unclassified	428,531.71	742,708.97
<i>Public service enterprises</i>	<i>11,283,063.93</i>	<i>8,743,381.17</i>
Electric light	1,741,315.78	1,916,566.82
Water	6,701,821.83	6,235,065.92
All other	2,839,926.32	1,591,748.43
<i>Cemeteries</i>	<i>133,137.59</i>	<i>211,085.75</i>
TOTALS	\$59,847,338.85	\$59,045,358.30

The Debt Burden.

The net funded or fixed debt of all municipalities at the close of the year 1929 was \$284,131,802, an increase over 1928 of \$2,181,556, or 0.77 per cent. The assessed valuation of taxable property increased during this period \$318,488,319, or 4.4 per cent.

On pages xxi to xxvii tables are presented showing the net debt on January 1, 1931 for cities, towns over 5,000 population and towns under 5,000 population. The total net debt on January 1, 1931 for all municipalities was \$303,725,731, an increase over that reported for January 1, 1930 of \$20,123,755, or 7.10 per cent. Of the increase in indebtedness, \$11,792,882 was what we term general debt, or debt that will be retired by direct taxation, and \$8,330,873 was municipal enterprise debt which, as a rule, is retired from earnings of the enterprise and does not become a direct charge against real estate.

The increase in general debt for the cities was \$10,365,754, or 6.24 per cent; for the towns over 5,000 population it was \$1,265,279, or 3.81 per cent; and for the towns under 5,000 population, \$161,849, or 2.27 per cent. In making this comparison it should be borne in mind that the change in population in 1930 placed Foxborough, Somerset, Tewksbury, Billerica and Auburn in the towns of over 5,000 population, while Monson was taken from this group and included in the towns of less than 5,000 population. The cities continue to increase their indebtedness at a rate in excess of that of the towns. However, it is gratifying to note that a number of our cities that have experienced an actual decrease in taxable property due to the loss of manufacturing plants have shown a decrease in indebtedness. A reduction of debt and interest charges is essential if we are to maintain our present tax rates, and with less borrowing it is possible, in many cases, to maintain all of the essential activities without unreasonably increasing the tax rates, if we utilize to the fullest extent the savings in debt and interest charges.

Comparing the net debt figures for the year 1930, as shown in the tables on pages xxi to xxvii, with the net debt for 1929, as shown in the table on page xx, we find that the increase in 1930 over 1929 was greater than for any of the past twenty years, and we cannot overlook the fact that improvements made by borrowing add from ten to sixty per cent to the cost, the amount depending on the period of the loan.

The policy of restricting loans to certain definite purposes and of limiting the period to within the life of the improvement, and also, the provision requiring an initial contribution from revenue as a condition precedent to certain borrowings, have put the municipalities of this Commonwealth in a better financial condition than those of any other state. In making comparisons of debt figures, we must not overlook the fact that in some states the district and special assessment debts are far greater than the general obligations of the municipality, and without taking these into account the comparisons are misleading and false conclusions are drawn.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

This particular branch of the work is constantly increasing, as many of the towns are issuing their loans in the form of notes instead of bonds, as formerly; also the demands of investors for information relative to the finances of cities and towns have compelled us to compile much additional data for ready reference. This branch of the work should be extended along other lines as it would soon demonstrate its value as in the case of detailed data of municipal indebtedness thus far obtained.

The number of notes certified and the amount of the loans represented by them since the town note act took effect January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 ¹ . . .	1,087	24,355,700.00	852	861,331.17	1,939	25,217,031.17

¹ To June 1.

THE AUDITING OF ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

During the past year, systems have been installed in six cities and towns. In addition, 183 audits have been made and assistance has been rendered in two other cities and towns. Systems have now been installed in 205 cities, towns and districts.

The demand upon the Division for this particular branch of the work is constantly increasing, and while with the force of examiners now engaged in the work we are able to make many additional audits, as yet we are unable to cause an audit to be made as often as once in two years as permitted by statute.

The auditing, as it is done by the examiners, amounts to more than the checking of figures to locate possible errors. A general cooperative study of the financial condition in the several municipalities is demanded as well as the checking for errors, and in my opinion great benefit is resulting from this study, for better accounting as well as better planning of municipal expenditures is accomplished.

But little increase to the force of examiners is planned for the immediate future, for it is expected that with improved accounting practices in our municipalities and a more thoroughly trained force more audits can be made with the force at hand.

CONCLUSION.

I wish to extend to the entire force my sincere appreciation of the work performed by them during the past year, especially to Mr. Edward H. Fenton, Deputy Director and Chief Accountant, in charge of the auditing and installation of accounting systems, and to Miss Hannah M. Varney, in general charge of the clerical work and the preparation of the tabulations of this report.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

STATE HOUSE, Boston, June 1, 1931.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 83 towns having a population of 5,000 or over; and (III) the 233 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the United States Census of 1930, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 81.1 per cent is from general revenue sources and 18.9 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 80.7 per cent from general and 19.3 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general under-

standing as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$16,912,181.41, of which \$8,133,016.89, or 48.1 per cent, was interest on the general debt; \$2,919,300.43, or 17.3 per cent, was interest on revenue and other temporary loans; and the remaining 34.6 per cent of the total interest payments was for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,797,963.91, or 23.7 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Over 49 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1929, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1929 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State and County on their account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV

(p. 73). The aggregate amount thus paid for the 39 cities in 1929 was \$890,093.79 of which *Boston* paid \$493,718.69, or 55.5 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of miscellaneous items and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1929.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 128-135, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 138, 139) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-125), are actions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1927, 1928, and 1929
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1931, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
-
-

Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1930)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1925	1926	1927	1928	1929	1925	1926
BOSTON . .	\$58,955,152	\$72,448,461	\$70,512,933	\$73,079,681	\$71,971,423	\$53,830,183	\$62,925,469
WORCESTER .	11,160,760	12,127,962	12,503,513	13,263,729	13,728,417	10,330,946	10,728,006
SPRINGFIELD .	9,882,463	10,298,697	10,700,455	11,093,448	11,202,666	8,950,553	9,299,888
FALL RIVER .	6,385,136	6,738,528	7,679,028	7,588,919	6,899,069	8,088,335	7,154,626
CAMBRIDGE .	6,611,887	7,103,634	7,275,263	7,604,784	8,014,956	6,490,674	6,777,391
NEW BEDFORD .	6,878,018	7,865,731	7,803,039	6,908,827	7,649,357	7,082,352	7,234,516
SOMERVILLE .	3,483,163	3,855,364	3,977,681	4,408,072	4,490,945	3,233,402	3,457,956
LYNN . . .	5,110,362	5,144,547	4,932,491	5,013,771	5,264,758	4,887,027	4,677,671
LOWELL . .	5,659,273	5,924,771	5,743,159	5,330,166	5,241,815	5,541,043	5,614,578
LAWRENCE .	4,542,662	4,909,150	4,581,615	4,546,145	4,548,940	4,487,551	4,700,131
QUINCY . .	3,886,876	4,173,791	4,338,413	4,595,007	5,090,296	3,445,835	3,704,297
NEWTON . .	3,764,729	4,257,558	4,444,591	4,757,371	5,212,458	3,433,665	4,029,036
BROCKTON .	3,475,151	3,518,633	3,477,362	3,500,306	3,671,176	3,287,192	3,289,818
MEDFORD . .	2,168,741	2,445,270	2,661,534	2,735,474	2,823,450	2,078,423	2,263,071
MALDEN . .	2,292,134	2,468,314	2,574,412	2,690,038	2,722,263	2,220,593	2,421,239
HOLYOKE . .	4,960,387	4,741,161	4,837,342	4,764,061	4,851,590	4,194,497	4,263,063
PITTSFIELD .	2,085,960	2,277,169	2,244,914	2,345,265	2,533,966	1,954,458	2,059,884
HAVERHILL .	2,422,326	2,535,236	2,533,299	2,519,522	2,641,021	2,316,212	2,371,076
EVERETT . .	2,188,157	2,287,665	2,393,548	2,217,865	3,143,943	2,106,109	2,243,457
CHELSEA . .	2,297,546	2,508,499	2,455,177	2,691,376	2,855,579	2,326,559	2,458,300
CHICOPEE .	2,129,939	2,308,811	2,374,821	2,493,447	2,521,169	2,011,194	2,071,020
SALEM . . .	2,121,079	2,255,860	2,328,187	2,325,490	2,384,228	2,031,505	2,069,554
FITCHBURG .	2,194,323	2,272,817	2,409,671	2,426,027	2,500,031	2,139,419	2,184,183
WALTHAM . .	1,646,820	2,041,756	1,944,742	2,248,566	2,298,436	1,621,531	1,756,407
TAUNTON . .	2,056,006	2,363,979	2,307,493	2,367,939	2,413,285	2,034,348	2,120,380
REVERE . .	1,931,723	1,988,478	1,898,607	1,243,441	2,563,362	1,877,580	1,783,118
BEVERLY . .	1,527,015	1,548,039	1,579,911	1,617,905	1,662,871	1,420,978	1,502,781
NORTHAMPTON	1,014,334	1,118,939	1,053,645	1,076,248	1,132,406	982,159	990,070
GLOUCESTER .	1,264,355	1,435,399	1,443,067	1,401,499	1,554,260	1,231,010	1,309,911
MELROSE . .	1,101,369	1,165,427	1,225,286	1,272,313	1,387,771	1,047,836	1,121,169
LEOMINSTER .	738,145	938,378	961,381	944,940	999,821	703,426	792,027
ATTLEBORO .	1,093,010	1,095,033	1,089,443	1,088,122	1,101,838	939,427	1,003,959
NORTH ADAMS .	887,271	902,945	956,304	924,599	997,737	812,860	854,757
PEABODY . .	1,325,356	1,350,909	1,458,285	1,459,246	1,574,297	1,297,611	1,296,185
WESTFIELD .	1,150,831	1,285,069	1,317,764	1,423,347	1,495,141	1,039,044	1,146,082
WOBURN . .	771,831	977,122	1,004,109	1,024,709	967,237	855,935	863,590
GARDNER . .	894,758	965,429	922,147	906,814	943,582	735,984	756,044
MARLBOROUGH .	677,033	719,252	729,447	755,830	775,775	658,474	719,224
NEWBURYPORT	619,741	606,667	600,584	560,943	603,682	605,966	586,490
39 Cities . .	\$173,355,822	\$194,970,450	\$195,274,663	\$199,215,252	\$204,435,017	\$164,331,896	\$176,600,430

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1927	1928	1929	1925	1926	1927	1928	1929
\$64,842,159	\$66,854,963	\$69,818,603	+\$5,124,969	+\$9,522,992	+\$5,670,774	+\$6,224,718	+\$2,152,820
11,382,372	11,862,452	12,489,410	+829,814	+1,399,956	+1,121,141	+1,401,277	+1,239,007
9,747,845	10,011,888	10,319,667	+931,910	+998,808	+952,610	+1,081,560	+882,999
7,425,069	7,294,395	7,262,469	—1,703,199	—416,098	+253,959	+294,524	—363,400
7,246,936	7,737,968	7,985,647	+121,213	+326,243	+28,327	—133,184	+29,309
7,423,448	7,538,357	7,271,477	—204,334	+631,215	+379,591	—629,530	+377,880
3,710,435	3,952,716	4,151,610	+249,761	+397,408	+267,246	+455,356	+339,335
4,871,898	4,965,225	5,155,408	+223,335	+466,876	+60,593	+48,546	+109,350
5,290,351	5,403,394	5,230,876	+118,230	+310,193	+452,808	—73,228	+10,939
4,625,501	4,506,429	4,464,162	+55,111	+209,019	—43,886	+39,716	+84,778
4,007,946	4,318,349	4,610,180	+441,041	+469,494	+330,467	+276,658	+480,116
4,072,285	4,413,304	4,658,102	+331,064	+228,522	+372,306	+344,067	+554,356
3,326,773	3,331,083	3,450,813	+187,959	+228,815	+150,589	+169,223	+220,363
2,514,376	2,754,908	2,871,677	+90,318	+182,199	+147,158	—19,434	—48,227
2,488,521	2,653,769	2,836,089	+71,541	+47,075	+85,891	+36,269	—113,826
4,386,685	4,504,549	4,523,520	+765,890	+478,098	+450,657	+259,512	+328,070
2,105,644	2,201,697	2,326,004	+131,502	+217,285	+139,270	+143,568	+207,962
2,405,733	2,419,929	2,510,057	+106,114	+164,160	+127,566	+99,593	+130,964
2,422,105	2,542,801	2,783,947	+82,048	+44,208	—28,557	—324,936	+359,996
2,454,181	2,709,076	2,660,360	—29,013	+50,199	+996	—17,700	+195,219
2,223,290	2,222,182	2,418,680	+118,745	+237,791	+151,531	+271,265	+102,489
2,029,079	2,069,239	2,106,401	+89,574	+186,306	+299,108	+256,251	+277,827
2,294,837	2,300,063	2,399,431	+54,904	+88,629	+114,834	+125,964	+100,600
1,946,656	2,081,136	2,222,858	+25,289	+285,349	—1,914	+167,430	+75,578
2,135,993	2,241,218	2,286,449	+21,658	+243,599	+171,500	+126,721	+126,836
1,851,484	1,848,147	1,938,085	+54,143	+205,360	+47,123	—604,706	+625,277
1,476,503	1,519,747	1,524,726	+106,037	+45,258	+103,408	+98,158	+138,145
968,872	955,948	984,734	+32,175	+128,869	+84,773	+120,300	+147,672
1,368,994	1,406,873	1,467,152	+33,345	+125,488	+74,073	—5,374	+87,108
1,159,141	1,220,797	1,295,314	+53,533	+44,258	+66,145	+51,516	+92,457
856,007	926,576	936,881	+34,719	+146,351	+105,374	+18,364	+62,940
979,612	1,013,089	1,051,260	+153,583	+91,074	+109,831	+75,033	+50,578
865,098	878,911	924,260	+74,411	+48,188	+91,206	+45,688	+73,477
1,415,986	1,422,065	1,515,117	+27,745	+54,724	+42,299	+37,181	+59,180
1,209,268	1,207,675	1,316,478	+111,787	+138,987	+108,493	+215,672	+178,663
867,712	935,375	959,632	—84,104	+113,532	+136,397	+89,334	+7,605
770,587	799,030	782,204	+158,774	+209,385	+151,560	+107,784	+161,378
731,011	759,665	772,183	+18,559	+28	—1,564	—3,835	+3,592
575,679	552,416	583,207	+13,775	+20,177	+24,905	+8,527	+20,475
\$182,476,072	\$188,337,404	\$194,865,130	+\$9,023,926	+\$18,370,020	+\$12,798,591	+\$10,877,848	+\$9,569,887

TOWNS. (In order of Popu- lation, 1930)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE				EXCESS (+) OR DEFICIENCY (—) OF REVENUE						
	1925	1926	1927	1928	1929	1925	1926	1927	1928	1929	1925	1926	1927	1928	1929
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Brookline . . .	\$3,192,841	\$3,697,653	\$3,802,570	\$3,983,985	\$4,276,430	\$2,936,373	\$3,208,370	\$3,334,062	\$3,424,772	\$3,482,137	+\$226,468	+\$189,283	+\$468,508	+\$559,213	+\$794,293
Arlington . . .	1,420,340	1,676,358	1,836,848	2,025,999	2,132,906	1,227,711	1,401,912	1,558,005	1,659,902	1,815,917	+\$192,629	+\$274,446	+\$278,243	+\$366,037	+\$316,989
Watertown . . .	1,445,164	1,647,396	1,799,067	1,945,876	2,221,409	1,290,282	1,439,972	1,578,167	1,682,687	1,845,296	+\$154,882	+\$207,424	+\$220,900	+\$253,189	+\$376,113
Framingham . . .	1,166,538	1,293,289	1,249,207	1,331,421	1,415,640	1,033,276	1,115,834	1,157,947	1,239,986	1,367,290	+\$133,262	+\$122,365	+\$91,260	+\$1,441	+\$148,350
Belmont . . .	1,046,943	1,174,973	1,308,266	1,502,186	1,649,187	903,179	1,025,169	1,119,002	1,186,696	1,282,098	+\$143,764	+\$149,804	+\$189,264	+\$315,490	+\$367,088
Methuen . . .	878,214	939,116	907,144	929,268	970,106	867,430	934,306	852,113	851,638	868,343	+\$10,784	+\$4,810	+\$55,031	+\$77,630	+\$101,762
Weymouth . . .	875,044	840,254	1,258,059	1,262,089	1,420,556	619,312	777,854	885,901	997,321	1,155,373	+\$60,424	+\$62,400	+\$72,604	+\$264,768	+\$265,181
Wintthrop . . .	707,546	768,582	817,346	860,290	904,428	689,312	775,854	824,830	741,378	761,000	+\$88,234	+\$102,714	+\$92,616	+\$118,912	+\$143,428
West Springfield . . .	950,333	972,040	1,036,631	1,107,568	1,130,135	871,976	959,788	994,273	993,694	1,003,511	+\$78,337	+\$12,252	+\$42,358	+\$113,874	+\$126,624
Milton . . .	866,623	1,003,427	1,043,598	1,118,896	1,267,944	818,892	901,154	931,284	1,007,440	1,082,611	+\$77,731	+\$102,273	+\$112,314	+\$111,456	+\$185,333
Walden . . .	1,190,556	1,172,046	1,269,541	1,312,222	1,339,601	1,025,340	1,112,124	1,144,383	1,140,913	1,163,127	+\$159,702	+\$179,702	+\$125,158	+\$171,309	+\$176,474
Braintree . . .	811,707	947,346	1,104,340	1,166,772	1,237,038	653,670	782,698	863,870	965,978	1,008,458	+\$158,037	+\$240,470	+\$164,648	+\$200,794	+\$228,580
Greenfield . . .	815,446	845,603	838,031	924,232	967,479	677,166	696,664	711,424	746,476	793,827	+\$138,280	+\$148,939	+\$126,607	+\$177,756	+\$163,652
Dedham . . .	682,230	720,904	740,383	808,027	861,075	602,113	629,243	661,882	718,249	766,694	+\$60,095	+\$91,661	+\$78,501	+\$99,778	+\$114,381
Norwood . . .	377,536	1,053,688	1,153,685	1,297,010	1,339,214	810,454	902,355	961,074	1,054,485	1,163,395	+\$167,082	+\$151,323	+\$192,611	+\$262,595	+\$365,819
Milford . . .	462,775	516,708	552,130	553,351	591,941	433,698	476,267	476,620	504,093	480,093	+\$47,117	+\$40,441	+\$75,510	+\$82,042	+\$111,848
Saugus . . .	505,288	580,646	589,002	578,038	625,325	458,068	491,060	482,232	506,162	551,742	+\$39,107	+\$80,586	+\$106,770	+\$171,856	+\$73,583
Southbridge . . .	469,039	506,222	516,075	495,016	484,358	445,637	497,536	504,217	485,451	498,945	+\$23,402	+\$8,686	+\$11,858	+\$9,565	+\$14,587
Natick . . .	653,593	776,855	804,195	775,375	862,939	627,065	654,079	689,123	759,176	810,659	+\$25,928	+\$22,776	+\$15,072	+\$16,199	+\$52,280
Plymouth . . .	682,420	755,163	797,657	775,253	736,525	599,829	659,020	661,898	661,631	697,695	+\$62,591	+\$6,143	+\$13,759	+\$13,622	+\$68,380
Webster . . .	453,055	526,576	471,606	462,338	513,021	387,598	408,382	429,046	455,330	518,078	+\$65,457	+\$118,194	+\$42,560	+\$7,008	+\$5,057
Danvers . . .	666,372	667,585	734,322	770,857	880,067	560,368	619,811	626,397	678,775	753,150	+\$106,004	+\$77,774	+\$107,925	+\$92,112	+\$126,917
Clinton . . .	478,612	537,995	483,370	495,573	506,600	454,134	473,139	460,141	467,992	476,992	+\$24,478	+\$64,856	+\$23,229	+\$33,712	+\$89,608
Winchester . . .	810,689	870,610	894,213	923,337	1,018,876	646,711	691,339	744,820	796,926	814,676	+\$163,978	+\$179,271	+\$149,393	+\$126,411	+\$204,200
Adams . . .	484,093	466,143	558,376	546,385	529,175	448,918	457,006	458,855	475,327	495,536	+\$35,175	+\$9,137	+\$99,521	+\$71,048	+\$33,639
Amesbury . . .	412,602	466,524	496,418	479,177	558,751	372,294	385,065	405,961	390,277	434,906	+\$40,308	+\$81,459	+\$90,457	+\$88,900	+\$153,845
Wellesley . . .	954,891	1,006,937	1,038,548	1,125,266	1,181,504	807,889	885,466	927,885	1,010,233	1,055,000	+\$147,006	+\$120,571	+\$110,663	+\$114,983	+\$126,414
Easthampton . . .	385,247	471,848	430,053	431,773	473,426	387,815	391,781	382,881	393,632	403,482	+\$62,468	+\$60,059	+\$47,172	+\$37,541	+\$69,914
Fairhaven . . .	463,060	407,273	474,699	437,408	490,067	403,080	421,933	422,127	439,844	442,638	+\$59,380	+\$14,660	+\$52,572	+\$2,436	+\$47,429
Needham . . .	565,671	609,505	625,628	664,871	773,702	470,932	520,705	557,358	573,668	629,593	+\$94,739	+\$88,800	+\$68,270	+\$91,203	+\$144,109
Attol . . .	562,236	482,932	506,743	562,030	530,704	452,234	455,314	437,852	437,644	439,675	+\$50,002	+\$27,688	+\$48,591	+\$74,386	+\$131,099
Swampscott . . .	593,274	704,163	604,284	674,563	731,800	570,781	632,377	626,917	617,980	632,164	+\$65,428	+\$58,373	+\$58,373	+\$66,535	+\$99,636
North Attleborough . . .	478,862	507,921	508,015	573,594	599,132	436,935	466,786	459,087	493,392	485,857	+\$41,927	+\$41,135	+\$48,928	+\$80,202	+\$113,275
Stonham . . .	420,486	464,422	488,085	534,165	586,981	402,000	434,462	444,740	486,467	525,343	+\$18,486	+\$39,960	+\$43,345	+\$47,698	+\$61,638
Andover . . .	535,959	626,033	681,944	588,370	624,492	460,371	483,322	510,109	494,005	508,152	+\$75,488	+\$143,711	+\$71,835	+\$94,365	+\$116,340
Reading . . .	745,528	802,977	893,648	911,770	933,684	693,707	693,707	778,771	831,505	866,685	+\$93,830	+\$109,270	+\$114,877	+\$79,865	+\$82,949
Northbridge . . .	352,819	320,974	347,492	341,774	341,587	292,125	315,643	326,898	330,597	325,290	+\$60,694	+\$5,331	+\$20,594	+\$11,177	+\$16,297
Palmer . . .	374,427	370,739	312,359	405,641	356,268	360,500	354,853	347,515	348,910	353,169	+\$13,927	+\$15,886	+\$35,126	+\$6,731	+\$3,099
Lexington . . .	594,883	648,820	667,853	742,501	837,883	572,727	620,569	646,448	696,820	750,693	+\$22,586	+\$28,251	+\$21,405	+\$45,618	+\$85,944
Bridgewater . . .	251,414	281,342	281,124	287,833	287,833	227,520	271,806	275,656	282,055	284,566	+\$23,594	+\$9,536	+\$15,182	+\$15,182	+\$3,917
Ludlow . . .	358,266	407,950	353,169	394,172	410,920	289,886	345,250	349,285	351,414	358,933	+\$68,380	+\$62,700	+\$42,758	+\$42,758	+\$51,987

P.D. 79.															xiii	
Dartmouth	413,416	487,929	476,191	432,635	475,615	397,553	423,011	422,073	431,999	433,537	+15,558	+54,118	+55,918	+54,118	+696	+42,078
Marblehead	595,093	644,262	716,155	768,574	807,145	544,375	565,874	599,026	604,189	693,623	+50,718	+117,129	+78,388	+117,129	+164,385	+113,522
Middleborough	487,000	597,885	525,844	578,717	595,983	413,594	428,385	485,255	592,862	518,411	+53,100	+30,589	+61,500	+30,589	+47,582	+47,582
Hudson	412,638	442,531	488,227	497,404	518,989	380,052	394,208	419,763	426,964	430,413	+32,086	+48,323	+48,323	+48,323	+70,440	+88,576
Stoughton	309,318	330,169	364,202	327,677	339,512	249,737	270,068	292,447	312,478	330,365	+59,581	+60,101	+71,855	+60,101	+15,199	+9,147
Montague	323,351	354,690	363,930	330,817	394,817	275,753	293,487	321,217	312,851	313,846	+40,941	+24,441	+33,373	+24,441	+51,979	+50,971
Whitman	309,385	330,258	334,547	360,547	340,935	270,272	280,429	313,274	329,349	329,016	+39,726	+11,488	+489	+39,726	+9,909	+12,501
Rockland	308,276	306,596	340,749	327,880	340,935	270,272	280,429	313,274	329,349	329,016	+39,726	+11,488	+489	+39,726	+9,909	+12,501
Concord	533,946	531,477	565,407	561,283	646,806	509,451	489,392	507,877	515,205	536,178	+24,495	+57,530	+42,085	+57,530	+46,078	+110,628
Ware	308,123	337,089	273,542	273,542	296,018	305,352	300,536	289,682	293,515	311,865	-2,229	+3,860	+3,860	+3,860	+3,849	+14,153
Walden	448,042	459,434	487,025	523,755	547,606	408,111	420,691	415,607	429,757	469,431	+139,103	+71,418	+38,475	+71,418	+83,475	+78,475
Barnstable	434,969	484,138	511,194	528,755	547,606	295,861	320,191	359,036	373,606	404,182	+39,108	+152,158	+152,158	+152,158	+156,149	+188,415
Maynard	268,732	271,760	269,031	258,756	282,208	224,819	240,553	241,186	229,776	242,272	+43,913	+31,297	+27,845	+31,297	+39,956	+39,956
Agawam	262,002	283,915	291,431	342,667	351,947	255,150	268,555	266,734	283,581	305,781	+6,852	+25,057	+25,057	+25,057	+59,086	+56,163
Grafton	241,339	238,164	232,630	215,268	255,581	184,590	211,079	221,094	229,989	237,080	+56,749	+11,536	+11,536	+11,536	+14,731	+18,501
Franklin	328,595	358,235	349,686	394,127	369,892	315,786	340,460	348,185	330,571	317,922	+12,809	+17,775	+17,775	+17,775	+63,556	+21,970
Chelmsford	263,049	280,561	261,531	265,942	282,241	241,355	262,796	252,630	250,672	255,514	+21,694	+17,765	+8,951	+17,765	+15,270	+26,727
North Andover	369,078	339,985	403,671	338,975	378,975	310,944	350,740	352,014	339,815	347,968	+58,134	+9,282	+9,282	+9,282	+2,840	+30,612
Millbury	198,850	230,827	229,632	232,747	250,608	196,859	201,167	222,510	218,295	223,903	+1,991	+29,460	+29,460	+29,460	+14,452	+24,705
Dracut	193,195	195,982	204,049	208,442	207,351	166,761	189,392	176,865	196,181	202,492	+26,434	+6,590	+6,590	+6,590	+12,261	+4,889
Shrewsbury	326,933	300,511	417,816	420,595	448,965	291,874	324,943	379,404	385,040	409,852	+35,059	+35,568	+35,568	+35,568	+35,555	+39,113
South Hadley	270,212	303,213	306,689	339,449	356,104	240,038	265,738	273,168	291,277	297,155	+30,174	+37,455	+37,455	+37,455	+28,172	+58,949
Hingham	428,305	527,322	543,681	585,799	552,336	331,282	417,287	460,299	508,720	457,911	+1,023	+83,382	+83,382	+83,382	+77,079	+94,425
Randolph	153,072	181,500	197,652	226,146	250,860	146,133	178,728	184,725	182,075	190,605	+6,939	+2,772	+2,772	+2,772	+12,927	+60,255
Westborough	164,493	206,378	188,001	184,371	186,746	160,669	173,402	165,559	170,354	181,521	+3,824	+32,976	+32,976	+32,976	+14,017	+5,295
Mansfield	424,138	442,130	436,107	463,055	473,278	427,039	445,041	471,471	417,450	445,041	+18,968	+14,091	+14,091	+14,091	+45,605	+28,237
Uxbridge	229,631	246,812	229,982	258,024	288,853	190,438	228,936	233,516	244,594	252,965	+3,534	+18,693	+18,693	+18,693	+13,430	+35,883
Spencer	178,288	215,818	209,220	213,210	223,663	165,056	171,506	176,367	189,656	194,275	+13,232	+44,312	+44,312	+44,312	+23,554	+29,388
Winchendon	248,366	274,567	280,767	271,596	312,520	241,427	246,915	267,629	265,554	281,936	+6,939	+13,128	+13,128	+13,128	+6,042	+20,584
Auburn	223,388	269,433	267,725	267,725	316,913	233,117	235,441	253,856	246,100	281,769	+271	+49,129	+49,129	+49,129	+21,635	+7,464
Great Barrington	253,377	275,499	270,292	270,292	291,799	234,411	230,045	249,279	261,330	266,413	+3,676	+26,220	+26,220	+26,220	+5,562	+25,356
Amherst	229,631	260,591	260,288	271,146	277,806	227,307	243,294	251,270	255,875	259,061	+2,341	+17,227	+17,227	+17,227	+10,766	+18,745
Billerica	229,631	260,591	260,288	271,146	277,806	227,307	243,294	251,270	255,875	259,061	+2,341	+17,227	+17,227	+17,227	+10,766	+18,745
Abington	281,999	302,365	311,403	330,814	328,990	256,183	278,053	287,313	291,587	314,358	+25,816	+24,090	+24,090	+24,090	+32,432	+48,632
Wareham	242,734	243,069	290,594	289,799	314,195	214,969	234,443	246,005	263,273	268,553	+27,765	+8,610	+8,610	+8,610	+36,526	+45,642
Ipswich	329,127	300,920	374,625	371,036	387,433	299,069	341,051	349,462	345,237	361,395	+30,058	+19,869	+19,869	+19,869	+25,799	+26,098
Tewksbury	—	—	—	138,949	138,949	—	—	—	—	122,922	—	—	—	—	+16,027	+26,098
Somerset	—	—	—	363,953	363,953	—	—	—	—	296,967	—	—	—	—	+66,986	+66,986
Orange	204,971	244,665	236,362	236,362	246,488	187,366	202,775	230,603	235,600	226,998	+50,952	+2,196	+2,196	+2,196	+762	+9,490
Foxborough	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Easton	184,919	174,143	227,439	227,439	231,746	165,040	168,613	178,549	187,165	216,471	+19,879	+5,530	+5,530	+5,530	+24,646	+24,646
83 Towns	\$41,974,478	\$45,708,072	\$47,947,929	\$50,081,201	\$54,831,492	\$37,493,367	\$40,592,422	\$42,347,588	\$44,034,756	\$47,427,257	+\$4,481,111	+\$5,115,650	+\$5,600,341	+\$5,600,341	+\$6,026,445	+\$7,404,235

¹Included in 1929 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Inte rest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES (In order of Population, 1930)	TOTALS			PERCENTAGES		
		Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements
BOSTON	.	\$69,818,603.37	\$7,598,366.60	\$5,435,000.31	81.3	10.9	7.8
WORCESTER	.	12,189,409.53	776,986.38	1,388,700.00	82.7	6.2	11.1
SPRINGFIELD	.	8,480,446.90	760,819.88	1,058,500.00	82.2	7.4	10.4
FALL RIVER	.	7,862,493.29	744,661.82	1,277,572.37	72.2	10.2	17.6
CAMBRIDGE	.	7,985,647.01	626,334.81	744,661.82	81.7	7.8	10.5
NEW BEDFORD	.	7,211,476.76	3,259,387.40	1,839,087.81	72.3	9.7	18.0
SOMERVILLE	.	4,151,609.61	3,590,758.76	707,089.36	86.5	7.4	6.1
LYNN	.	5,155,408.43	4,181,931.81	385,664.76	81.1	7.5	11.4
LOWELL	.	5,230,876.18	3,650,540.19	581,570.00	81.0	6.5	12.5
LAWRENCE	.	4,464,162.16	3,650,540.19	651,570.00	81.8	6.9	11.3
QUINCY	.	4,610,180.31	3,310,416.34	507,050.00	71.8	10.2	18.0
NEWTON	.	3,458,101.85	3,880,064.41	837,514.23	83.3	7.5	9.2
BROCKTON	.	3,450,812.92	2,755,338.80	454,253.58	79.8	7.0	13.2
MEDFORD	.	2,871,676.79	2,208,039.59	411,654.51	76.9	8.8	14.3
MALDEN	.	2,836,088.67	2,268,223.91	314,022.73	80.0	8.9	11.1
HOLYOKE	.	4,523,519.67	3,743,054.88	506,500.00	82.7	6.1	11.2
PITTSFIELD	.	2,326,003.70	1,820,004.61	383,000.00	78.2	5.3	16.5
HAVERHILL	.	2,510,057.23	2,205,670.03	203,000.00	87.9	4.0	8.1
EVERETT	.	2,783,947.20	2,150,548.67	371,392.88	77.3	9.4	13.3
CHELSEA	.	2,660,359.94	2,110,883.36	265,001.08	79.3	10.7	10.0
CHICOPEE	.	2,418,879.65	1,923,782.15	275,150.00	79.5	8.0	13.5
SALEM	.	2,106,401.06	1,738,514.68	207,000.00	84.7	5.8	9.5
FITCHBURG	.	2,399,420.85	1,816,356.69	317,400.00	79.9	13.2	7.9
WALTHAM	.	2,222,857.88	1,830,624.73	224,664.76	82.4	7.5	10.1
TAUNTON	.	2,286,449.20	1,831,829.91	285,200.00	80.1	12.5	7.0
REVERE	.	1,938,084.81	1,477,610.30	281,426.67	76.3	9.2	14.5
BEVERLY	.	1,524,726.33	1,304,797.09	136,000.00	85.6	5.5	8.9
NORTHAMPTON	.	984,734.24	871,465.90	39,448.34	88.5	4.0	7.5
GLoucester	.	1,467,152.26	1,140,862.91	214,375.00	77.8	7.6	14.6
MELROSE	.	1,295,313.43	1,005,411.28	176,606.15	77.6	8.8	13.6
LEOMINSTER	.	936,881.34	753,146.02	114,600.00	80.5	12.2	7.3
ATLANTIC	.	889,797.95	53,462.38	108,000.00	84.6	5.1	10.3
NORTH ADAMS	.	924,260.32	769,657.25	106,495.00	83.3	5.2	11.5
PBABODY	.	1,515,117.10	74,785.75	142,000.00	85.7	4.9	9.4
WESTFIELD	.	1,316,478.02	47,919.52	107,100.00	88.2	3.7	8.1
WORURN	.	959,632.09	63,535.43	138,474.94	79.0	6.6	14.4
GARDNER	.	782,203.61	47,715.20	86,100.00	82.9	6.1	11.0
MARLBOROUGH	.	772,182.66	604,905.61	121,500.00	78.4	5.9	15.7
NEWBURYPORT	.	583,207.37	21,630.89	71,000.00	84.1	3.7	12.2
39 Cities	.	\$194,865,129.95	\$157,183,110.43	\$20,769,838.11	80.7	8.7	10.6

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	TOWNS. (In order of Population, 1930)	TOTALS			PERCENTAGES			
		TOTALS	Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements
Brookline	.	\$3,482,137.19	\$2,925,154.45	\$254,242.70	\$302,740.04	84.0	7.3	8.7
Arlington	.	1,815,916.73	1,489,248.71	141,297.20	185,370.82	82.0	7.8	10.2
Watertown	.	1,846,296.34	1,368,677.66	187,723.37	288,895.31	74.2	10.2	15.6
Frammingham	.	1,267,290.21	991,570.50	117,319.71	158,400.00	78.2	9.3	12.5
Belmont	.	1,282,097.54	1,054,261.32	101,012.90	126,823.32	82.2	7.9	9.9
Methuen	.	868,342.66	712,902.58	62,680.08	92,760.00	82.1	7.2	10.7
Weymouth	.	1,155,373.19	1,004,364.09	68,571.06	82,438.04	86.9	5.9	7.2
Wynthrop	.	761,000.51	573,679.56	68,576.20	118,744.75	75.4	9.0	15.6
West Springfield	.	1,003,511.23	779,438.01	91,573.22	132,500.00	77.7	9.1	13.2
Milton	.	1,082,611.15	864,577.98	94,119.57	123,913.60	79.9	8.7	11.4
Wakefield	.	1,163,127.32	954,335.61	76,848.03	131,943.88	82.1	6.6	11.3
Braintree	.	1,008,457.64	852,854.92	51,525.12	104,077.60	84.6	5.1	10.3
Greenfield	.	793,826.71	701,449.80	34,376.91	58,000.00	88.4	4.3	7.3
Dedham	.	766,692.73	667,632.23	35,622.17	63,439.33	87.1	4.6	8.3
Norwood	.	1,163,394.79	934,748.17	78,129.27	151,517.35	80.3	6.7	13.0
Milford	.	480,093.32	441,377.03	18,716.29	20,000.00	91.9	3.9	4.2
Saugus	.	551,741.82	439,832.94	22,513.06	29,096.12	82.6	4.1	5.3
Southbridge	.	498,945.17	437,059.72	21,775.45	40,110.00	87.6	4.4	8.0
Natick	.	810,659.23	689,703.80	47,650.83	73,304.60	83.1	5.9	9.0
Plymouth	.	667,695.53	588,576.42	23,952.45	55,166.66	88.1	3.6	8.3
Webster	.	518,077.93	423,190.25	38,887.68	56,500.00	81.7	7.4	10.9
Danvers	.	753,149.91	678,474.93	31,820.32	42,854.66	90.1	4.2	5.7
Clinton	.	476,991.83	444,121.70	14,370.13	18,500.00	93.1	3.0	3.9
Winchester	.	814,676.29	683,006.07	56,662.84	75,007.38	83.8	7.0	9.2
Adams	.	495,536.48	412,226.27	28,810.21	54,500.00	82.5	5.8	11.0
Amesbury	.	434,906.29	358,943.54	26,712.75	49,250.00	82.5	6.2	11.3
Wellesley	.	1,055,090.49	874,848.70	77,872.11	102,369.68	82.9	7.4	9.7
Easthampton	.	403,482.51	381,295.39	8,187.12	14,000.00	94.5	2.0	3.5
Fairhaven	.	442,638.49	366,744.43	17,689.06	58,205.00	82.9	4.0	13.1
Needham	.	629,593.02	500,774.53	59,964.54	68,853.95	79.6	9.5	10.9
Athol	.	499,675.13	422,487.27	26,187.86	51,000.00	84.6	5.2	10.2
North Attleborough	.	632,164.30	516,747.76	48,928.74	66,487.80	81.6	7.7	10.5
Swampscott	.	485,866.94	435,425.60	16,431.34	34,000.00	89.8	3.4	7.0
Stoughton	.	525,312.43	450,697.96	32,923.25	42,422.22	85.8	6.1	8.1
Stoneham	.	908,151.84	742,638.22	26,773.00	54,432.62	82.4	5.3	10.7
Andover	.	866,685.50	741,181.29	41,728.50	73,775.71	86.5	4.9	8.6
Reading	.	325,290.09	284,639.75	17,650.34	23,000.00	87.5	5.4	7.1
Northbridge	.	353,168.85	305,018.31	17,350.54	30,800.00	86.4	4.9	8.7
Palmer	.	750,692.54	583,218.44	60,981.98	106,492.12	77.7	8.1	13.2
Lexington	.	284,566.03	231,717.67	27,697.57	25,150.79	81.4	8.9	9.7
Bridgewater	.	358,932.80	327,406.18	15,026.62	16,500.00	91.2	4.6	4.6
Ludlow	.							
Dartmouth	.	433,536.59	345,137.49	36,714.10	51,625.00	79.6	8.5	11.9

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.

	TOWNS. (In order of Population, 1930)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Marblehead		\$693,622.98	\$605,262.87	\$32,360.11	\$56,000.00	87.2	4.7	8.1
Middleborough		548,410.97	495,693.07	16,717.90	36,000.00	90.4	3.0	6.6
Hudson		430,412.56	384,517.39	23,845.17	22,450.00	82.3	5.5	12.2
Stoughton		330,364.83	277,055.97	16,804.75	36,504.11	83.9	5.1	11.0
Montague		343,846.53	307,178.68	14,667.85	22,000.00	89.3	4.3	6.4
Whitman		328,046.12	280,561.85	20,484.27	27,000.00	85.5	6.3	8.2
Rockland		342,842.93	293,740.93	20,102.00	29,000.00	85.7	5.9	8.4
Concord		326,775.59	483,948.41	99,329.38	21,500.00	90.5	5.5	4.0
Ware		281,665.04	252,702.50	12,612.54	16,550.00	89.6	4.5	5.9
Walpole		469,480.98	382,777.45	29,312.56	57,340.97	81.5	6.3	12.2
Barnstable		404,181.65	347,348.45	18,933.20	38,000.00	86.9	4.7	9.4
Maynard		242,271.74	216,902.16	11,369.58	14,000.00	89.5	4.0	5.8
Agawam		305,783.64	225,397.89	27,885.75	52,500.00	73.7	9.1	17.2
Grafton		337,079.64	213,172.70	8,906.94	15,000.00	89.9	3.8	6.3
Franklin		347,222.20	280,233.12	25,689.08	42,000.00	80.5	7.4	12.1
Chelmsford		255,514.25	221,638.99	12,248.26	21,637.00	86.7	4.8	8.5
North Andover		347,268.52	293,578.33	14,690.19	34,000.00	86.0	4.2	9.8
Millbury		225,303.25	200,106.06	7,297.19	18,500.00	88.6	3.2	8.2
Dracut		202,491.58	184,408.36	9,083.22	9,000.00	91.1	4.5	4.4
Shrewsbury		409,352.30	343,066.91	29,835.39	37,950.00	83.5	7.3	9.2
South Hadley		267,643.20	267,643.20	9,011.41	20,500.00	90.1	3.0	6.9
Hingham		457,910.87	480,795.26	16,478.52	10,637.09	94.1	3.6	2.3
Randolph		190,605.10	168,646.17	8,758.93	15,200.00	87.4	4.6	8.0
Westborough		181,521.36	168,809.52	3,711.84	11,000.00	91.9	2.0	6.1
Mansfield		445,040.67	406,899.58	14,541.09	23,500.00	91.4	3.3	5.3
Uxbridge		252,964.60	212,506.77	10,457.83	20,000.00	84.0	4.1	11.9
Spencer		194,375.15	169,070.51	9,604.64	15,600.00	87.0	5.0	8.0
Winchendon		281,335.12	248,905.63	11,320.09	17,700.00	85.7	5.6	8.7
Auburn		216,769.18	184,947.84	11,971.34	18,850.00	85.7	5.6	8.7
Great Barrington		266,003.27	232,159.77	7,843.50	26,000.00	88.2	2.9	3.8
Amherst		266,412.89	235,113.40	6,319.49	24,980.00	87.3	2.4	9.4
BillERICA		320,939.64	284,830.69	11,608.95	24,500.00	88.8	3.6	7.6
Abington		259,060.58	226,233.16	12,627.42	20,200.00	91.2	3.9	3.9
Canton		314,357.69	270,805.91	13,056.73	30,495.05	86.1	4.2	9.7
Wareham		268,552.53	244,338.62	6,213.91	18,000.00	91.0	2.3	6.7
Ipswich		361,394.62	294,117.67	20,326.95	46,950.00	81.4	5.8	13.0
Tewksbury		122,321.61	108,808.60	4,713.01	9,400.00	88.5	3.6	7.7
Somerset		296,967.47	227,935.64	34,031.83	35,000.00	76.7	11.5	11.8
Orange		236,997.67	205,978.48	13,319.19	17,700.00	86.9	5.6	7.5
Foxborough		216,470.83	172,751.78	13,719.05	30,000.00	79.8	6.3	13.9
Easton		190,292.33	187,787.13	2,505.20	—	98.7	1.3	—
83 Towns		\$47,427,256.98	\$39,944,124.37	\$2,954,028.24	\$4,529,104.37	84.2	6.2	9.0

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1925 and 1929.

CITIES. (In order of Population, 1930)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE		
	1925	1929	Increase Percentage of 1929 over 1925	1925	1929	Increase Percentage of 1929 over 1925	1925	1929	Increase Percentage of 1929 over 1925
BOSTON	\$1,864,433.40	\$2,007,194.50	\$142,761.10	\$8,955.152	\$71,971.423	\$13,016.271	\$53,330.132	\$69,818.603	\$15,988.420
WORCESTER	306,136.550	357,722.590	51,586.040	11,160.760	13,728.417	2,567.657	10,330.946	12,489.410	2,158.464
SPRINGFIELD	289,399.610	334,975.650	45,576.040	9,882.463	11,202.666	1,320.203	8,950.553	10,319.667	1,369.114
FALL RIVER	166,578.150	177,181.912	10,603.762	6,385.138	6,899.069	513.933	6,083.335	7,262.469	1,179.134
CAMBRIDGE	220,203.600	195,013.756	25,189.844	31,010.297	30,140.956	1,403.069	6,490.674	7,985.647	1,494.973
NEW BEDFORD	104,782.400	125,888.340	21,105.940	6,878.163	7,649.357	771.339	7,082.352	7,371.477	289.125
SOMERVILLE	119,837.635	135,888.340	16,050.705	3,483.163	4,490.945	1,007.782	3,233.402	4,151.610	918.208
LYNN	145,411.863	136,254.620	9,157.243	5,110.362	5,264.718	154.356	4,887.037	5,155.408	268.361
LOWELL	155,411.863	136,254.620	19,157.243	5,659.375	5,241.815	1,417.568	5,541.043	5,230.876	310.167
LAURENS	109,228.933	129,945.550	20,716.617	4,542.662	4,548.948	6.278	4,447.551	4,464.162	17.617
QUINCY	109,171.600	145,583.645	36,412.045	3,886.376	5,090.296	1,203.920	3,448.835	4,610.180	1,161.345
NEWTON	117,920.600	165,479.024	47,558.424	3,764.729	5,212.458	1,447.729	3,433.665	4,658.102	1,224.437
BROCKTON	11,030.550	32,350.421	21,319.871	3,475.151	3,671.176	196.025	3,287.192	3,450.813	163.621
MEDFORD	58,446.450	82,186.881	23,740.431	2,168.741	2,823.480	654.739	2,078.433	2,871.677	793.254
MALDEN	59,329.800	76,001.050	16,671.250	2,292.434	2,722.263	430.129	2,220.593	2,836.089	615.496
HOLYOKE	116,083.300	144,283.959	28,200.659	4,960.387	4,851.500	108.797	4,194.487	4,523.520	329.033
PITTSFIELD	64,736.445	61,993.528	2,742.917	2,085.360	2,533.966	448.606	1,954.458	2,926.004	971.546
HAVERHILL	66,262.769	67,976.454	1,713.685	2,422.326	2,641.021	218.695	2,161.212	2,510.057	348.845
EVERETT	55,638.500	75,666.723	20,028.223	2,188.157	3,143.933	955.786	2,106.429	2,783.947	677.518
CHELSEA	52,701.950	59,162.567	6,460.617	2,297.346	2,855.579	558.233	2,326.559	2,660.360	333.801
CHICOPEE	50,058.260	52,878.735	2,820.475	2,129.839	2,521.169	391.330	2,011.194	2,418.680	407.486
SALEM	52,406.140	60,451.809	8,045.669	2,121.079	2,384.228	263.149	2,031.505	2,406.401	374.896
FITCHBURG	59,531.850	61,621.212	2,089.362	2,194.323	2,500.031	305.708	2,139.419	2,399.431	260.012
WALTHAM	40,470.204	41,476.248	1,006.044	1,646.006	2,298.436	651.616	1,621.531	2,222.858	601.327
TAUNTON	38,028.950	43,564.835	5,535.885	1,931.723	2,563.352	337.279	2,034.348	2,886.449	852.101
REVERE	45,689.200	50,176.500	4,487.300	1,527.015	1,662.871	135.856	1,877.580	1,938.085	60.505
BEVERLY	27,301.286	30,660.873	3,359.587	1,264.355	1,554.260	289.905	1,420.978	1,524.726	103.748
NORTHAMPTON	38,752.331	41,621.942	2,869.611	1,014.334	1,132.406	118.072	982.159	984.734	2.575
GLoucester	28,766.900	38,021.345	9,254.445	1,101.369	1,387.771	286.402	1,331.010	1,467.152	136.142
MELROSE	21,761.930	24,317.723	2,555.793	793.148	999.831	206.683	1,047.836	1,295.314	247.478
LEOMINSTER	22,223.620	26,867.078	4,643.458	1,039.010	1,101.838	62.828	703.426	936.881	233.455
ATTLEBORO	26,029.823	26,673.569	653.746	1,887.971	1,997.737	110.466	1,812.860	1,951.260	138.400
NORTH ADAMS	22,183.290	24,818.425	2,635.135	1,325.556	1,574.927	249.341	1,297.611	1,515.117	217.506
PEABODY	19,621.170	22,971.879	3,350.709	1,495.151	1,895.151	399.999	1,339.044	1,816.478	477.434
WESTFIELD	18,725.031	21,493.478	2,768.447	771.831	967.257	195.406	735.985	1,059.632	323.647
WOBURN	22,867.777	25,016.047	2,148.270	894.458	943.582	48.824	735.981	782.203	46.220
GARDNER	17,262.098	17,838.163	576.065	677.033	775.775	98.745	658.474	772.183	113.709
MARLBOROUGH	13,543.460	14,642.055	1,098.595	619.741	603.682	1,160.59	605.966	1,221.159	615.193
NEWBURYPORT	\$4,925,230.835	\$5,400,541.515	\$475,310.680	\$173,355.522	\$204,435.017	\$31,079.195	\$164,331.896	\$194,805.130	\$30,533.234
39 Cities			9.7			17.9			18.6

1 Decrease.

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1927, 1928 and 1929.
All Municipalities.*

CLASSIFICATION.	1910	1927	1928	1929
General debt	\$172,449,046	\$246,536,915	\$246,151,623	\$243,407,506
Public service enterprise debt	66,118,553	91,233,823	92,511,158	92,577,572
Total gross funded or fixed debt	\$238,567,599	\$337,770,738	\$338,662,781	\$335,985,078
Sinking funds deducted	70,021,484	58,739,144	56,712,535	51,853,276
Net funded or fixed debt	\$168,546,115	\$279,031,594	\$281,950,246	\$284,131,802
To which may be added:—				
Temporary debt	9,139,691	32,121,203	35,314,138	36,404,122
TOTALS	\$177,685,806	\$311,152,797	\$317,264,384	\$320,535,924

Cities.

General debt	\$156,308,327	\$207,419,016	\$206,791,356	\$202,575,636
Public service enterprise debt	50,965,550	79,722,125	81,461,000	82,072,650
Total gross funded or fixed debt	\$207,273,877	\$287,141,141	\$288,252,356	\$284,648,286
Sinking funds deducted	66,843,242	57,075,698	55,550,619	50,903,645
Net funded or fixed debt	\$140,430,635	\$230,065,443	\$232,701,737	\$233,744,641
To which may be added:—				
Temporary debt	6,491,302	23,645,992	26,559,772	27,836,826
TOTALS	\$146,921,937	\$253,711,435	\$259,261,509	\$261,581,467

Towns Over 5,000 Population.

General debt	\$12,872,337	\$32,076,122	\$32,030,093	\$33,675,676
Public service enterprise debt	12,071,146	7,962,514	7,495,093	7,392,772
Total gross funded or fixed debt	\$24,943,483	\$40,038,636	\$39,525,186	\$41,068,448
Sinking funds deducted	2,646,536	1,470,148	1,054,561	836,034
Net funded or fixed debt	\$22,296,947	\$38,568,488	\$38,470,625	\$40,232,414
To which may be added:—				
Temporary debt	1,873,512	5,680,891	6,067,799	6,105,026
TOTALS	\$24,170,459	\$44,249,379	\$44,538,424	\$46,337,440

Towns Under 5,000 Population.

General debt	\$3,268,382	\$7,041,777	\$7,330,174	\$7,156,194
Public service enterprise debt	3,081,857	3,549,184	3,555,065	3,112,150
Total gross funded or fixed debt	\$6,350,239	\$10,590,961	\$10,885,239	\$10,268,344
Sinking funds deducted	531,706	193,298	107,355	113,597
Net funded or fixed debt	\$5,818,533	\$10,397,663	\$10,777,884	\$10,154,747
To which may be added:—				
Temporary debt	774,877	2,794,320	2,686,567	2,462,270
TOTALS	\$6,593,410	\$13,191,983	\$13,464,451	\$12,617,017

*Aggregate Municipal Indebtedness—General and Enterprise Debt.
All Municipalities.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,153	15,029,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,637,149	51,497,708	106,139,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,293,100	15,733,375	39,559,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,992	42,444,158	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,596,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.43
1918	166,551,466	54,171,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,660	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,511,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.18
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,927	60,126,788	1.14
1927	207,419,016	42,874,311	164,544,705	3.17	79,792,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26

Towns Over 5,000 Population.

1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,885,866	2,149,645	9,736,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,020	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,349	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.63
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,693	564,701	31,465,992	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,855	33,181,821	2.27	7,392,772	341,679	7,051,093	0.48

Towns Under 5,000 Population.

1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.60
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.79
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	298,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,121,003	99,691	3,021,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915	4,769,860,495	125,045,885	194,783,267	5,127,064	2.7	2.7	4.08
1916	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917	4,538,998,071	¹ 423,239,937	194,483,095	¹ 1,818,128	¹ 8.5	¹ 10.9	4.23
1918	4,738,976,589	199,978,518	185,623,247	¹ 8,859,848	4.4	¹ 4.6	3.92
1919	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79

¹ Decrease.

Net Debt, January 1, 1931, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population	Valuation, 1930 Including Motor Vehicles	NET DEBT, JANUARY 1, 1931			RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt			
			Inside Limit	Outside Limit	Total					
ATTLEBORO	21,769	\$27,527,845	\$236,000.00	\$212,979.04	\$448,979.04	\$886,464.33	1.63	1.59	3.22	
BEVERLY	25,086	50,789,443	534,000.00	641,000.00	1,175,000.00	10,000.00	2.31	0.02	2.33	
BOSTON	781,188	2,012,764,500	45,713,556.41	18,692,205.55	64,405,762.71	48,036,752.71	3.20	2.39	5.59	
BROCKTON	63,797	83,906,974	1,487,450.00	639,500.00	2,126,950.00	91,259.10	2.60	1.11	3.71	
CAMBRIDGE	113,643	200,179,823	3,954,350.00	4,800,038.30	8,754,388.30	456,500.00	4.38	0.21	4.59	
CHELSEA	48,816	58,188,377	740,390.31	4,463,637.93	5,204,028.24	132,000.00	2.72	0.21	4.00	
CHICOPEE	43,930	52,663,011	1,256,900.00	214,000.00	1,470,900.00	614,000.00	3.79	1.17	3.96	
EVERETT	48,424	75,248,865	1,311,395.52	1,090,531.57	2,401,927.09	132,000.00	3.19	0.16	3.35	
FALL RIVER	115,274	154,320,219	3,654,320.64	4,124,000.00	7,778,320.64	288,000.00	5.04	0.18	5.22	
FITCHBURG	40,692	97,900,000	678,000.00	1,648,000.00	2,326,000.00	638,800.00	2.69	1.04	3.73	
GARDNER	19,399	24,957,846	243,600.00	428,500.00	672,100.00	64,500.00	2.69	0.26	2.95	
GLOUCESTER	24,204	42,924,539	635,000.00	635,000.00	1,270,000.00	925,000.00	2.96	0.43	3.39	
HAYTHILL	48,710	67,445,140	794,000.00	442,000.00	1,236,000.00	287,000.00	1.83	0.33	2.16	
HOLYOKE	56,537	113,332,232	2,547,500.00	1,804,500.00	4,352,000.00	1,842,000.00	2.48	1.63	4.11	
LEOMINSTER	21,810	24,631,120	2,915,820.00	1,583,950.00	4,499,770.00	186,788.99	3.36	0.15	3.51	
LAWRENCE	85,068	128,998,170	3,186,945.00	3,406,417.87	6,593,362.87	1,202,000.00	3.39	1.49	4.88	
LYNN	109,234	133,654,029	3,186,945.00	1,005,494.95	4,192,439.95	689,478.60	3.37	0.14	3.51	
LYNN	109,230	148,955,495	1,746,000.00	1,005,494.95	2,751,494.95	32,000.00	4.45	0.47	4.92	
MALDEN	58,026	76,872,762	307,200.00	387,800.00	695,000.00	783,494.95	3.59	0.04	3.63	
MALDENBOROUGH	23,170	38,703,320	1,730,500.00	2,014,480.16	3,744,980.16	53,000.00	3.86	0.30	4.16	
MELROSE	59,714	86,400,880	667,000.00	524,500.00	1,191,500.00	403,000.00	4.39	0.47	4.86	
NEW BEDFORD	112,597	181,359,565	3,334,734.93	5,322,435.90	8,657,170.83	114,000.00	2.95	0.29	3.24	
NEWBURYPOR	15,084	14,704,030	3,464,000.00	1,677,744.91	5,141,744.91	9,986,180.83	4.78	0.73	5.51	
NEWTON	65,276	171,382,360	370,375.00	1,487,568.99	1,857,943.99	78,000.00	1.96	0.53	2.49	
NORTH ADAMS	21,621	25,944,387	394,600.00	202,990.00	597,590.00	372,830.71	2.89	0.22	3.11	
NORTHAMPTON	24,381	30,541,037	488,000.00	—	488,000.00	139,950.00	2.21	0.54	2.75	
PEABODY	21,345	25,150,220	1,324,400.00	430,500.00	1,754,900.00	394,600.00	1.29	—	1.29	
PITTSFIELD	49,677	63,976,015	3,332,500.00	1,046,000.00	4,378,500.00	195,000.00	3.65	0.78	4.43	
QUINCY	71,983	149,041,395	8,845,525.08	970,474.92	9,816,000.00	699,000.00	3.71	1.09	4.80	
REVERE	35,680	43,642,560	2,934,000.00	619,500.00	3,553,500.00	737,000.00	3.50	0.49	3.99	
SALEM	43,353	61,311,780	845,500.00	450,000.00	1,295,500.00	281,000.00	4.16	0.65	4.81	
SOMERVILLE	103,908	129,653,300	6,154,500.00	5,630,000.00	11,784,500.00	379,500.00	2.39	0.62	3.01	
SPRINGFIELD	149,900	324,631,520	910,150.00	630,608.06	1,540,758.06	—	2.61	—	2.61	
TAUNTON	37,355	62,405,590	1,275,500.00	970,848.59	2,246,348.59	7,316,000.00	3.60	0.25	3.85	
WALHAM	39,247	23,752,070	416,200.00	480,000.00	896,200.00	1,039,632.56	3.74	2.52	6.26	
WESTFIELD	19,775	23,752,070	416,200.00	480,000.00	896,200.00	362,000.00	3.77	2.45	6.22	
WOBURN	19,434	23,677,587	497,300.00	776,400.00	1,273,700.00	582,000.00	3.77	1.15	4.92	
WORCESTER	195,311	363,170,120	5,844,500.00	100,000.00	5,944,500.00	273,400.00	5.38	1.06	6.43	
39 Cities	2,940,335	\$5,415,438,894	\$109,959,362.89	\$66,585,246.74	\$176,544,609.63	\$74,404,231.91	\$250,948,841.54	3.26	1.37	4.63

Net Debt, January 1, 1931, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

TOWNS. (Over 5,000 Population)	Valuation, 1930 including Motor Vehicles	NET DEBT, JANUARY 1, 1931			RATIO OF NET DEBT TO VALUATION					
		GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt		
		Inside Limit	Outside Limit						Total	
Abington	5,872	\$6,327,694	\$6,000.00	\$1,200.00	\$7,200.00	\$63,000.00	\$70,200.00	0.11	1.00	1.11
Adams	12,697	13,619,605	273,000.00	200,000.00	473,000.00	473,000.00	473,000.00	3.47	—	3.47
Agawam	7,095	10,019,841	162,000.00	175,000.00	337,000.00	64,500.00	401,500.00	3.36	0.65	4.01
Amesbury	11,899	12,583,492	109,500.00	82,000.00	191,500.00	162,000.00	353,500.00	1.52	1.29	2.81
Amherst	5,888	10,011,437	157,600.00	21,000.00	178,600.00	—	178,600.00	1.78	—	1.78
Andover	9,969	18,232,363	60,000.00	289,000.00	349,000.00	27,000.00	376,000.00	1.91	0.15	2.06
Arlington	36,094	64,807,680	1,496,720.21	32,366.69	1,529,086.90	274,000.00	1,803,086.90	2.36	0.42	2.78
Athol	10,677	11,894,765	124,250.00	60,938.56	185,188.56	131,000.00	316,188.56	1.56	1.10	2.66
Auburn	6,147	6,459,439	18,300.00	139,500.00	157,800.00	—	157,800.00	2.44	—	2.44
Barnstable	7,271	23,597,690	212,000.00	—	212,000.00	—	212,000.00	0.90	—	0.90
Belmont	21,748	872,495.52	872,495.52	519,000.00	1,391,495.52	176,500.00	1,567,995.52	2.91	0.37	3.28
Billerica	5,880	9,790,390	250,000.00	—	250,000.00	41,000.00	291,000.00	2.55	0.42	2.97
Braintree	15,712	26,641,305	544,000.00	273,000.00	817,000.00	60,000.00	877,000.00	3.07	0.22	3.29
Bridgewater	9,055	5,725,289	25,000.00	50,000.00	75,000.00	442,000.00	517,000.00	1.31	7.72	9.03
Brookline	47,490	180,198,070	1,956,600.00	237,750.00	2,194,350.00	372,500.00	2,566,850.00	1.22	0.20	1.42
Canton	5,816	9,313,980	22,000.00	—	22,000.00	34,000.00	56,000.00	0.24	0.36	0.60
Chelmsford	7,022	7,537,607	45,500.00	66,660.00	112,160.00	—	112,160.00	1.49	—	1.49
Clinton	12,817	16,177,141	10,000.00	—	10,000.00	9,000.00	19,000.00	0.06	0.06	0.12
Concord	7,477	9,477,657	231,837.54	257,000.00	488,827.54	114,232.40	603,159.94	5.16	1.20	6.36
Danvers	12,957	12,835,695	233,000.00	300,000.00	533,000.00	297,580.38	830,580.38	4.15	2.32	6.47
Dartmouth	8,778	13,077,760	159,250.00	207,000.00	366,250.00	202,500.00	568,750.00	2.80	1.55	4.35
Dedham	15,136	26,476,075	424,100.00	34,600.00	458,700.00	—	458,700.00	1.73	—	1.73
Dracut	6,912	4,334,254	91,000.00	—	91,000.00	—	91,000.00	2.10	—	2.10
Easthampton	11,323	14,650,926	36,000.00	—	36,000.00	—	36,000.00	0.25	—	0.25
Easton	5,298	5,780,485	142,500.00	—	142,500.00	—	142,500.00	2.47	—	2.47
Fairhaven	10,951	12,446,917	71,576.10	87,378.90	158,955.00	—	158,955.00	1.28	—	1.28
Foxborough	5,347	6,173,774	17,000.00	110,000.00	127,000.00	—	127,000.00	2.06	—	2.06
Frammingham	22,210	37,542,037	682,200.00	800,500.00	1,482,700.00	396,000.00	1,878,700.00	3.95	1.05	5.00
Franklin	7,028	9,792,610	82,660.75	162,339.25	245,000.00	107,000.00	352,000.00	2.50	1.09	3.59
Grafton	7,030	5,415,369	43,500.00	18,000.00	61,500.00	—	61,500.00	1.14	—	1.14
Great Barrington	5,934	9,851,436	112,000.00	—	112,000.00	—	112,000.00	1.14	—	1.14
Greenfield	15,500	25,929,585	277,000.00	133,000.00	410,000.00	123,000.00	533,000.00	1.58	0.48	2.06
Hingham	6,657	16,130,810	115,000.00	144,000.00	259,000.00	—	259,000.00	1.61	—	1.61
Hudson	8,469	7,619,714	187,500.00	133,000.00	320,500.00	183,400.00	503,900.00	4.21	2.40	6.61
Ipswich	8,589	8,080,783	120,343.17	39,886.83	160,230.00	129,900.00	290,130.00	1.98	1.61	3.59
Lexington	9,467	21,920,807	371,500.00	291,000.00	662,500.00	242,000.00	904,500.00	3.02	1.11	4.13
Ludlow	8,876	11,655,417	294,500.00	—	294,500.00	—	294,500.00	2.53	—	2.53
Mansfield	6,364	8,192,013	110,000.00	7,500.00	117,500.00	74,706.83	192,206.83	1.44	0.91	2.35
Marblehead	8,668	21,162,051	223,000.00	284,000.00	507,000.00	165,000.00	672,000.00	2.40	0.78	3.18
Maynard	7,156	7,476,675	84,000.00	233,000.00	317,000.00	—	317,000.00	4.24	—	4.24
Methuen	21,066	29,322,477	321,500.00	347,900.00	669,400.00	68,500.00	737,900.00	3.29	0.34	3.63
Middleborough	8,608	10,045,765	130,000.00	—	130,000.00	54,400.00	184,400.00	1.30	0.54	1.84
Milford	14,741	16,362,175	137,000.00	48,000.00	185,000.00	—	185,000.00	1.13	—	1.13

Milbury	6,957	6,334,758	84,500.00	—	—	84,500.00	381,000.00	—	1,190,000.00	1.33
Milton	16,434	37,580,752	809,000.00	—	—	809,000.00	12,000.00	—	1,190,000.00	3.16
Montague	8,081	11,088,950	211,000.00	247,237.01	247,237.01	211,000.00	12,000.00	—	1,190,000.00	2.02
Natick	13,589	20,737,084	254,900.00	680,000.00	680,000.00	254,900.00	79,000.00	—	1,190,000.00	3.06
Needham	10,961	23,776,414	331,500.00	28,000.00	28,000.00	331,500.00	79,000.00	—	1,190,000.00	5.45
North Andover	6,845	8,841,862	119,000.00	74,000.00	74,000.00	119,000.00	4,000.00	—	1,190,000.00	1.71
North Attleborough	10,197	11,276,650	163,000.00	149,000.00	149,000.00	163,000.00	26,000.00	—	1,190,000.00	2.89
Northbridge	9,713	9,561,398	77,000.00	149,000.00	149,000.00	77,000.00	26,000.00	—	1,190,000.00	2.36
Norwood	15,049	28,323,751	724,685.00	499,015.00	499,015.00	724,685.00	26,000.00	—	1,190,000.00	4.55
Orange	5,365	6,041,433	35,400.00	104,000.00	104,000.00	35,400.00	20,000.00	—	1,190,000.00	2.64
Palmer	9,577	11,973,784	94,500.00	117,500.00	117,500.00	94,500.00	20,000.00	—	1,190,000.00	1.77
Plymouth	13,042	26,430,315	293,000.00	5,000.00	5,000.00	293,000.00	13,999.98	—	1,190,000.00	1.18
Randolph	6,553	6,380,040	149,605.50	32,394.50	32,394.50	149,605.50	16,000.00	—	1,190,000.00	3.10
Reading	9,767	16,891,515	213,000.00	177,000.00	177,000.00	213,000.00	53,400.00	—	1,190,000.00	3.16
Rockland	7,524	9,001,153	116,000.00	140,000.00	140,000.00	116,000.00	26,000.00	—	1,190,000.00	2.84
Saugus	14,700	15,284,430	130,500.00	—	—	130,500.00	51,500.00	—	1,190,000.00	0.85
Shrewsbury	6,910	8,782,122	103,100.00	113,850.00	113,850.00	103,100.00	127,500.00	—	1,190,000.00	0.34
Somerset	5,398	13,681,295	91,000.00	60,000.00	60,000.00	91,000.00	520,000.00	—	1,190,000.00	3.98
Southbridge	14,264	12,398,930	112,560.00	22,500.00	22,500.00	112,560.00	131,000.00	—	1,190,000.00	4.94
South Hadley	6,272	10,553,416	249,500.00	3,000.00	3,000.00	249,500.00	134,860.00	—	1,190,000.00	1.04
Spencer	8,204	16,506,625	45,000.00	79,000.00	79,000.00	45,000.00	10,000.00	—	1,190,000.00	2.39
Stoughton	10,060	9,195,013	159,000.00	107,000.00	107,000.00	159,000.00	27,000.00	—	1,190,000.00	0.70
Stoughton	8,204	9,195,013	159,000.00	107,000.00	107,000.00	159,000.00	27,000.00	—	1,190,000.00	2.73
Swampscott	10,346	24,783,625	538,700.00	175,850.00	175,850.00	538,700.00	56,000.00	—	1,190,000.00	2.99
Tewksbury	5,585	3,719,472	15,600.00	—	—	15,600.00	71,000.00	—	1,190,000.00	3.17
Uxbridge	6,285	7,946,475	64,000.00	—	—	64,000.00	31,500.00	—	1,190,000.00	0.42
Wakefield	16,318	24,463,190	523,500.00	433,000.00	433,000.00	523,500.00	391,500.00	—	1,190,000.00	0.40
Walpole	7,273	16,057,329	197,000.00	127,500.00	127,500.00	197,000.00	231,800.00	—	1,190,000.00	5.51
Ware	7,385	7,518,699	52,500.00	51,000.00	51,000.00	52,500.00	10,000.00	—	1,190,000.00	3.40
Wareham	5,686	12,976,910	21,500.00	—	—	21,500.00	—	—	1,190,000.00	1.51
Watertown	34,913	57,290,349	1,232,000.00	648,000.00	648,000.00	1,232,000.00	102,000.00	—	1,190,000.00	0.17
Webster	12,992	12,549,254	164,500.00	404,000.00	404,000.00	164,500.00	355,000.00	—	1,190,000.00	3.46
Wellesley	11,439	38,142,553	784,000.00	208,000.00	208,000.00	784,000.00	355,000.00	—	1,190,000.00	4.53
Westborough	6,409	4,856,280	87,000.00	—	—	87,000.00	101,000.00	—	1,190,000.00	1.79
West Springfield	16,684	29,782,158	550,000.00	760,000.00	760,000.00	550,000.00	101,000.00	—	1,190,000.00	4.40
Weymouth	20,882	47,125,430	988,000.00	—	—	988,000.00	125,500.00	—	1,190,000.00	4.74
Whitman	7,638	8,694,964	128,000.00	89,000.00	89,000.00	128,000.00	11,000.00	—	1,190,000.00	2.36
Winchendon	6,202	5,995,950	46,500.00	172,000.00	172,000.00	46,500.00	218,500.00	—	1,190,000.00	2.62
Winchester	12,719	34,111,695	758,000.00	89,000.00	89,000.00	758,000.00	36,000.00	—	1,190,000.00	3.64
Winthrop	16,852	27,145,337	435,000.00	55,900.00	55,900.00	435,000.00	69,000.00	—	1,190,000.00	2.48
83 Towns	914,547	\$1,512,555,544	\$22,749,273.79	\$11,697,326.74	\$34,446,600.53	\$7,296,736.17	\$41,743,336.70	2.28	2.76	0.48

Net Debt, January 1, 1931, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

TOWNS. (Under 5,000 Population)	Population	Valuation, 1930 including Motor Vehicles	NET DEBT, JANUARY 1, 1931			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit				
Acton	2,482	\$4,110,055	\$18,400.00	\$30,000.00	\$48,400.00	1.18	—	1.18
Acushnet	4,092	4,026,594	16,648.00	11,000.00	27,648.00	0.69	—	0.69
Asbunham	2,079	1,818,396	5,700.00	—	5,700.00	0.31	0.19	0.50
Asby	982	1,140,902	14,100.00	—	14,100.00	1.24	—	1.24
Ashtand	2,397	2,854,118	49,332.33	74,666.67	124,000.00	4.34	0.79	5.13
Avon	2,414	2,013,792	8,500.00	—	8,500.00	0.42	—	0.42
Ayer	3,060	3,902,065	60,500.00	50,000.00	110,500.00	2.83	0.81	3.64
Barre	3,510	3,334,090	10,000.00	—	10,000.00	0.30	—	0.30
Bedford	2,603	3,173,505	—	101,000.00	101,000.00	3.18	1.62	4.80
Belchertown	3,139	1,616,197	32,000.00	—	32,000.00	2.35	—	2.35
Bellingham	3,189	2,806,019	24,000.00	—	24,000.00	1.14	—	1.14
Berkley	1,120	968,542	14,000.00	—	14,000.00	1.45	—	1.45
Berkstone	4,674	2,533,677	15,333.33	27,816.67	43,150.00	1.70	—	1.70
Blandford	545	911,463	9,200.00	—	9,200.00	0.98	5.15	6.13
Bourne	2,895	9,129,977	52,750.00	—	52,750.00	0.53	—	0.53
Boxford	1,652	1,132,357	8,000.00	—	8,000.00	0.68	—	0.68
Boyiston	1,097	957,066	7,900.00	9,500.00	17,400.00	1.82	—	1.82
Brewster	1,669	2,235,289	12,000.00	—	12,000.00	0.54	—	0.54
Brookfield	1,352	1,409,637	19,000.00	2,000.00	21,000.00	1.40	2.20	3.60
Buckland	1,497	2,777,968	10,000.00	—	10,000.00	0.36	—	0.36
Burlington	1,722	2,899,172	13,000.00	13,000.00	26,000.00	0.93	—	0.93
Carlisle	569	1,078,266	5,300.00	—	5,300.00	0.49	—	0.49
Carver	1,381	3,155,986	2,000.00	—	2,000.00	0.06	—	0.06
Charlemont	816	1,105,969	2,000.00	—	2,000.00	0.18	—	0.18
Charlton	2,154	1,730,301	42,500.00	18,000.00	60,500.00	2.46	—	2.46
Chatham	1,931	6,013,970	3,300.00	70,000.00	73,300.00	1.22	—	1.22
Cheshire	1,697	1,465,630	3,300.00	14,000.00	17,300.00	1.77	—	1.77
Chester	1,464	1,505,856	13,600.00	16,000.00	29,600.00	1.96	3.39	5.35
Chilmark	252	639,202	3,000.00	—	3,000.00	0.47	—	0.47
Clarksburg	1,296	753,206	4,500.00	9,500.00	14,000.00	1.86	—	1.86
Cohasset	1,197,735	11,197,735	147,000.00	—	147,000.00	1.31	—	1.31
Conway	3,083	1,017,651	5,000.00	—	5,000.00	0.49	—	0.49
Cummington	531	525,232	—	500.00	500.00	—	0.09	0.09
Dalton	4,220	5,950,597	120,500.00	—	120,500.00	2.03	—	2.03
Deerfield	2,882	4,884,689	61,000.00	65,000.00	126,000.00	2.58	—	2.58
Dennis	1,829	3,214,204	82,000.00	—	82,000.00	2.47	—	2.47
Dighton	3,147	1,931,137	1,000.00	—	1,000.00	0.02	—	0.02
Douglas	2,147	1,916,635	12,000.00	—	12,000.00	0.62	0.42	1.04
Dover	1,195	3,854,725	6,000.00	—	6,000.00	0.16	—	0.16
Dudley	4,365	3,860,922	40,000.00	—	40,000.00	1.04	1.03	2.07
Dunstable	384	505,821	—	—	—	—	0.84	0.84
Duxbury	1,696	7,484,843	96,500.00	—	96,500.00	1.29	—	1.29

East Bridgewater	3,531	5,030,286	43,000.00	2,000.00	45,000.00	57,500.00	102,500.00	0.90	1.14	2.04
East Brookfield	326	1,184,164	2,000.00	—	2,000.00	5,000.00	7,000.00	0.17	0.42	0.59
East Longmeadow	3,276	3,947,318	43,000.00	—	43,000.00	24,500.00	67,500.00	1.09	0.62	1.71
Edgartown	1,376	3,811,730	35,500.00	25,000.00	—	—	60,500.00	1.59	—	1.59
Enfield	497	675,800	500.00	—	500.00	—	500.00	0.07	—	0.07
Essex	1,465	1,634,770	30,500.00	6,000.00	—	—	36,500.00	2.17	—	2.17
Falmouth	4,821	21,918,852	262,000.00	—	262,000.00	215,000.00	477,000.00	1.20	0.98	2.18
Freetown	1,656	1,792,465	6,600.00	—	6,600.00	—	6,600.00	0.37	—	0.37
Gay Head	161	144,114	4,900.00	—	4,900.00	2,000.00	2,000.00	3.40	0.10	3.40
Georgetown	1,853	1,949,584	9,000.00	—	9,000.00	—	9,000.00	—	—	0.97
Gill	983	938,225	5,250.00	—	5,250.00	—	5,250.00	1.36	—	1.36
Goshen	248	386,460	4,100.00	—	4,100.00	—	4,100.00	0.58	—	0.58
Granville	674	707,331	87,512.50	—	87,512.50	—	87,512.50	1.96	—	1.96
Groton	2,434	4,472,630	7,250.00	4,000.00	—	32,000.00	43,250.00	0.63	1.80	2.43
Groveland	2,336	1,732,858	27,500.00	—	27,500.00	—	27,500.00	0.85	—	0.85
Hadley	2,682	2,246,478	11,000.00	—	11,000.00	—	11,000.00	0.69	—	0.69
Halifax	728	1,560,529	11,000.00	—	11,000.00	—	11,000.00	0.29	—	0.29
Hamilton	2,044	6,178,038	7,000.00	13,000.00	—	350,000.00	407,000.00	1.49	9.15	10.64
Hanson	2,808	3,844,944	42,000.00	50,000.00	—	107,000.00	149,000.00	1.51	3.85	5.36
Hastings	2,184	2,781,863	66,000.00	—	66,000.00	—	66,000.00	2.25	—	2.25
Hawley	2,476	2,939,056	2,100.00	—	2,100.00	—	2,100.00	0.72	—	0.72
Hawley	313	291,033	2,100.00	—	2,100.00	—	2,100.00	0.67	—	0.67
Hinsdale	1,144	1,043,529	6,500.00	500.00	—	4,000.00	103,000.00	2.75	0.11	2.86
Holbrook	3,353	3,599,919	41,666.67	57,333.33	—	73,600.00	208,100.00	3.86	2.11	5.97
Holden	3,871	3,437,580	69,500.00	65,000.00	—	—	58,019.00	1.55	—	1.55
Holliston	2,864	3,752,318	58,019.00	—	58,019.00	—	107,000.00	2.45	—	2.45
Hopedale	2,973	4,368,867	107,000.00	—	107,000.00	—	112,000.00	1.91	2.05	3.96
Hopkinton	2,563	2,831,445	54,000.00	—	54,000.00	58,000.00	283,750.00	1.52	—	1.52
Hull	2,047	18,677,564	254,000.00	29,750.00	—	—	21,200.00	1.81	—	1.81
Huntington	1,242	1,169,840	21,200.00	—	21,200.00	19,600.00	44,100.00	0.52	0.42	0.94
Kingsford	2,672	4,678,867	24,000.00	500.00	—	—	16,000.00	0.46	—	0.46
Lancaster	2,897	3,432,894	16,000.00	—	16,000.00	—	3,435.00	0.28	—	0.28
Lanesborough	1,170	1,240,307	3,435.00	—	3,435.00	—	26,000.00	0.48	—	0.48
Lee	4,061	5,409,326	26,000.00	—	26,000.00	—	11,625.00	0.29	—	0.29
Leicester	4,445	4,095,990	5,625.00	6,000.00	—	—	18,000.00	0.25	—	0.25
Lenox	2,742	7,219,197	18,000.00	—	18,000.00	—	7,000.00	2.20	—	2.20
Leyden	261	3,153,374	7,000.00	—	7,000.00	—	7,594.59	—	—	—
Lincoln	1,493	3,137,180	26,000.00	—	26,000.00	7,594.59	52,500.00	0.93	0.24	0.24
Littleton	1,447	2,803,164	234,000.00	—	234,000.00	26,500.00	413,500.00	3.69	0.94	1.87
Longmeadow	4,437	11,230,450	34,000.00	180,000.00	—	5,500.00	34,000.00	1.47	0.95	3.74
Lunenburg	1,923	2,314,448	34,000.00	—	34,000.00	—	26,000.00	0.71	—	0.71
Lynnfield	1,594	3,638,027	26,000.00	—	26,000.00	—	179,000.00	1.38	—	1.38
Manchester	2,636	12,374,764	40,000.00	139,000.00	—	—	66,500.00	0.85	0.85	1.22
Marion	1,638	5,452,228	20,000.00	—	20,000.00	46,500.00	649,500.00	0.78	7.61	8.39
Marshfield	1,625	7,744,175	30,000.00	30,000.00	—	—	4,900.00	0.46	—	0.46
Mashpee	361	1,058,503	4,900.00	—	4,900.00	—	75,629.17	0.38	1.58	1.96
Mattapoisett	1,501	3,895,970	14,000.00	529.17	—	61,100.00	91,000.00	2.42	0.52	2.94
Medfield	4,066	3,097,827	20,000.00	55,000.00	—	16,000.00	113,000.00	1.76	1.67	3.43
Medway	3,153	3,296,955	58,000.00	—	58,000.00	55,000.00	7,000.00	—	0.33	0.33
Merrimac	2,392	2,134,278	—	—	—	—	13,000.00	—	—	—
Middleton	1,712	1,965,158	12,000.00	1,000.00	—	—	13,000.00	0.66	—	0.66
Mills	1,738	3,053,633	19,050.00	25,000.00	—	11,020.00	55,070.00	1.44	0.36	1.80

Stockbridge	.	.	1,762	5,889,455	74,500.00	—	74,500.00	3,000.00	77,500.00	1.27	0.05	1.32
Stow	.	.	1,142	1,722,053	12,400.00	—	12,400.00	—	12,400.00	0.72	—	0.72
Sturbridge	.	.	1,772	1,413,290	3,600.00	—	3,600.00	—	3,600.00	0.25	—	0.25
Sudbury	.	.	1,182	2,544,169	7,000.00	31,000.00	38,000.00	—	38,000.00	1.49	—	1.49
Sunderland	.	.	1,159	1,181,081	8,250.00	27,500.00	35,750.00	—	35,750.00	3.03	—	3.03
Sutton	.	.	2,147	1,870,497	3,000.00	5,200.00	8,200.00	—	8,200.00	0.44	—	0.44
Swansea	.	.	3,941	4,686,803	94,000.00	—	94,000.00	—	94,000.00	2.01	—	2.01
Templeton	.	.	4,159	3,137,471	37,000.00	26,000.00	62,000.00	—	62,000.00	2.01	—	2.01
Tisbury	.	.	1,541	6,362,989	127,025.00	127,025.00	127,025.00	56,000.00	183,625.00	2.01	0.88	2.89
Truro	.	.	513	1,646,802	4,000.00	—	4,000.00	—	4,000.00	0.24	—	0.24
Tyringham	.	.	246	434,183	500.00	—	500.00	—	500.00	0.12	—	0.12
Upton	.	.	2,026	1,443,363	3,000.00	3,000.00	3,000.00	—	3,000.00	0.21	—	0.21
Warren	.	.	3,765	3,479,452	63,900.00	—	63,900.00	—	63,900.00	1.84	—	1.84
Warwick	.	.	3,367	4,26,549	9,000.00	—	9,000.00	—	9,000.00	2.11	—	2.11
Wayland	.	.	2,937	5,879,732	14,650.00	—	14,650.00	28,767.90	43,417.90	0.25	0.49	0.74
Wenham	.	.	1,119	3,801,618	18,000.00	9,000.00	27,000.00	—	27,000.00	0.71	—	0.71
West Royston	.	.	2,114	2,106,468	10,100.00	—	10,100.00	—	10,100.00	0.48	—	0.48
West Bridgewater	.	.	3,206	3,355,409	6,000.00	—	6,000.00	45,065.00	51,065.00	—	1.34	1.34
West Brookfield	.	.	1,255	1,469,530	91,900.00	—	91,900.00	16,500.00	108,400.00	2.15	1.12	3.27
Westminster	.	.	3,690	4,278,339	4,200.00	—	4,200.00	—	4,200.00	0.28	—	0.28
West Newbury	.	.	1,925	1,499,310	3,000.00	—	3,000.00	—	3,000.00	0.23	—	0.23
Weston	.	.	1,549	1,319,355	4,000.00	—	4,000.00	199,000.00	203,000.00	0.04	2.08	2.12
Westport	.	.	3,332	9,578,265	61,670.00	—	61,670.00	—	61,670.00	0.96	—	0.96
West Stockbridge	.	.	1,124	1,311,087	15,000.00	—	15,000.00	—	15,000.00	1.14	—	1.14
Westwood	.	.	2,097	4,874,149	4,000.00	5,000.00	8,000.00	—	8,000.00	0.08	—	0.08
Whately	.	.	1,136	1,190,734	3,000.00	—	3,000.00	—	3,000.00	0.67	—	0.67
Wilbraham	.	.	2,719	3,707,467	1,000.00	—	1,000.00	92,000.00	93,000.00	0.81	2.48	3.29
Williamshurg	.	.	1,891	1,465,152	118,000.00	—	118,000.00	3,116.83	121,116.83	0.07	0.21	0.28
Williamstown	.	.	3,900	7,791,983	91,000.00	27,000.00	118,000.00	—	118,000.00	1.51	—	1.51
Wilmington	.	.	4,012	4,656,670	8,000.00	5,000.00	13,000.00	350,000.00	363,000.00	0.28	7.52	7.80
Windsor	.	.	3,357	4,874,378	930.00	—	930.00	—	930.00	0.19	—	0.19
Wrentham	.	.	3,584	3,792,527	35,000.00	—	35,000.00	36,400.00	71,400.00	0.92	0.96	1.88
Yarmouth	.	.	1,794	4,625,304	1,300.00	16,000.00	17,300.00	—	17,300.00	0.37	—	0.37
Totals	.	.	1,394,732	2,635,799,448	\$5,176,767.83	\$2,121,570.78	\$7,298,338.61	\$3,735,214.32	\$11,033,552.92	1.15	0.59	1.74

¹ Includes population of 63 towns having no funded debt.											
The following towns under 5,000 population showed no funded debt outstanding on January 1, 1931 :											
Alford	Colrain	Hampden	Leverett	New Salem	Royalston	Townsend	Tyngsborough	Wales	Wendell	Westampton	Worthington
Ashfield	Dana	Hancock	Mendon	Oakham	Sheffield	Tyngsborough	Wales	Wendell	Westampton	Worthington	
Becket	Eastham	Hardwick	Middlefield	Orleans	Sherburne	Wendell	Wendell	Westampton	Worthington		
Berlin	Egremont	Harvard	Monroe	Pembroke	Shelburne	Wendell	Wendell	Westampton	Worthington		
Bernardston	Erving	Harwich	Montgomery	Peru	Shutesbury	Wendell	Wendell	Westampton	Worthington		
Bolton	Florida	Heath	Mount Washington	Petersham	Southampton	Wendell	Wendell	Westampton	Worthington		
Boxborough	Gosnold	Holland	New Ashford	Phillipston	Sterling	Wendell	Wendell	Westampton	Worthington		
Brimfield	Granby	Hubbardston	New Braintree	Prescott	Tolland	Wendell	Wendell	Westampton	Worthington		
Chesterfield	Greenwich	Lakeville	New Marlborough	Rowe	Topsfield	Wendell	Wendell	Westampton	Worthington		

PART I



CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities,
as follows:

CITIES.	Fiscal Year Ending	Pages of Report
ATTLEBORO	Dec. 31, 1929	20,21
BEVERLY	Dec. 31, 1929	18,19
BOSTON	Dec. 31, 1929	4,5
BROCKTON	Nov. 30, 1929	10,11
CAMBRIDGE	Mar. 31, 1930	6,7
CHELSEA	Dec. 31, 1929	14,15
CHICOPEE	Nov. 30, 1929	14,15
EVERETT	Dec. 31, 1929	14,15
FALL RIVER	Dec. 31, 1929	6,7
FITCHBURG	Nov. 30, 1929	16,17
GARDNER	Dec. 31, 1929	22,23
GLOUCESTER	Nov. 30, 1929	18,19
HAVERHILL	Dec. 31, 1929	14,15
HOLYOKE	Nov. 30, 1929	12,13
LAWRENCE	Dec. 31, 1929	10,11
LEOMINSTER	Dec. 31, 1929	20,21
LOWELL	Dec. 31, 1929	8,9
LYNN	Dec. 31, 1929	8,9
MALDEN	Dec. 31, 1929	12,13
MARLBOROUGH	Dec. 31, 1929	24,25
MEDFORD	Dec. 31, 1929	12,13
MELROSE	Dec. 31, 1929	20,21
NEW BEDFORD	Nov. 30, 1929	8,9
NEWBURYPORT	Dec. 21, 1929	24,25
NEWTON	Dec. 31, 1929	10,11
NORTH ADAMS	Nov. 30, 1929	20,21
NORTHAMPTON	Nov. 30, 1929	18,19
PEABODY	Dec. 31, 1929	22,23
PITTSFIELD	Dec. 31, 1929	12,13
QUINCY	Dec. 31, 1929	10,11
REVERE	Dec. 31, 1929	18,19
SALEM	Dec. 31, 1929	16,17
SOMERVILLE	Dec. 31, 1929	8,9
SPRINGFIELD	Nov. 30, 1929	6,7
TAUNTON	Nov. 30, 1929	16,17
WALTHAM	Jan. 31, 1930	16,17
WESTFIELD	Dec. 31, 1929	22,23
WOBURN	Dec. 31, 1929	22,23
WORCESTER	Nov. 30, 1929	6,7

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 781,188
REVENUE.		\$73,550,046.80
General		59,370,830.29
<i>Taxes</i>		58,223,806.59
Property, poll, and income		54,483,786.69
Corporation, bank, etc.		3,739,519.90
<i>Licenses and permits</i>		311,027.44
<i>Fines and forfeits</i>		270,782.45
<i>Grants and gifts</i>		563,375.95
For expenses		563,375.95
For outlays		—
All other		2,337.86
Commercial		14,179,216.51
<i>Special assessments</i>		478,060.00
To meet expenses		478,060.00
To meet outlays		—
<i>Privileges</i>		1,010,505.06
<i>Departmental</i>		1,839,948.17
General government		64,962.19
Protection of persons and property		118,503.65
Health and sanitation		172,514.25
Highways		31,000.51
Charities		790,732.34
Soldiers' benefits		37,445.37
Schools		467,456.92
Libraries		23,076.03
Recreation		114,307.78
Unclassified		19,949.13
<i>Public service enterprises</i>		7,585,209.81
Electric light		—
Water		4,623,491.84
All other		2,961,717.97
<i>Cemeteries</i>		80,178.52
<i>Interest</i>		3,185,314.95
On sinking funds		1,589,142.78
On trust and investment funds		859,359.10
All other		786,813.07
NON-REVENUE.		\$49,235,311.79
Offsets to outlays		63,100.90
<i>Departmental</i>		20,280.35
<i>Public service enterprises</i>		42,820.52
<i>Cemeteries</i>		—
Municipal indebtedness		28,955,186.51
<i>Loans, general purposes</i>		6,942,000.00
<i>Loans, public service enterprises</i>		1,002,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		21,000,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		111,186.51
Transfers		6,704,781.22
<i>From sinking funds</i>		5,615,597.70
<i>All other</i>		1,089,183.52
Refunds		148,850.63
Agency, trust, and investment		13,363,392.53
<i>Taxes and licenses for State</i>		2,211,099.77
<i>Taxes for county</i>		3,308,970.77
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		7,839,711.13
<i>All other</i>		3,610.86
RECAPITULATION.		
Revenue and offsets to outlays		\$73,613,147.70
Premiums		111,186.51
Municipal indebtedness		28,944,000.00
Transfers and refunds		6,853,631.85
Agency, trust, and investment		13,363,392.53
Total receipts		\$122,785,358.59
Balance on hand, including funds		14,694,951.75
GRAND TOTAL		\$137,480,310.34

¹ Includes \$667.50 of premiums on Rapid Transit Loans, available for construction.

Graded According to Population of 1930.

	PAYMENTS.	Boston POPULATION 781,188
Maintenance		\$56,785,338.46
<i>Departmental</i>		<i>53,103,794.00</i>
General government		1,987,758.83
Protection of persons and property		10,309,458.68
Health and sanitation		5,598,069.53
Highways		4,706,791.51
Charities		6,298,852.35
Soldiers' benefits		344,120.72
Schools		16,620,788.32
Libraries		1,183,565.21
Recreation		2,747,894.24
Pensions		2,718,129.60
Unclassified		588,365.01
<i>Public service enterprises</i>		<i>3,312,764.57</i>
Electric light		—
Water		2,281,951.50
All other		1,030,813.07
<i>Cemeteries</i>		<i>182,189.46</i>
<i>Administration of trust funds</i>		<i>186,588.43</i>
Interest		7,598,266.60
<i>Loans, general purposes</i>		<i>4,204,509.09</i>
<i>Loans, public service enterprises</i>		<i>3,393,757.51</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		11,999,386.91
<i>Departmental</i>		<i>10,208,680.08</i>
General government		—
Protection of persons and property		171,217.95
Health and sanitation		2,786,967.49
Highways		2,911,725.99
Charities		865,090.50
Schools		2,598,780.76
Libraries		214,949.23
Recreation		308,373.98
Unclassified		351,574.18
<i>Public service enterprises</i>		<i>1,785,903.22</i>
Electric light		—
Water		203,271.24
All other		1,582,631.98
<i>Cemeteries</i>		<i>4,803.61</i>
Municipal indebtedness		31,038,268.69
<i>From sinking funds</i>		<i>¹ 5,615,597.70</i>
<i>From revenue and other sources</i>		<i>4,422,670.99</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>21,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		6,704,781.22
<i>To sinking funds from revenue</i>		<i>² 1,020,056.32</i>
<i>All other</i>		<i>5,684,724.90</i>
Refunds		148,850.63
Agency, trust, and investment		11,494,664.85
<i>Taxes and licenses for State</i>		<i>2,211,099.77</i>
<i>Taxes for county</i>		<i>3,308,970.77</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>5,967,513.11</i>
<i>All other</i>		<i>7,081.20</i>
RECAPITULATION.		
Maintenance and interest		\$64,383,603.06
Permanent debt (except from sinking funds)		4,422,670.99
Sinking fund requirements from revenue		² 1,020,056.32
Outlays		11,999,386.91
Permanent debt from sinking funds		¹ 5,615,597.70
Bonds refunded, current year		—
Temporary loans		21,000,000.00
Transfers (except to sinking funds)		—
and refunds		5,833,575.53
Agency, trust, and investment		11,494,664.85
Total payments		\$125,769,555.36
Balance on hand, including funds		11,710,754.98
GRAND TOTAL		\$137,480,310.34

¹ Includes serial payments amounting to \$718,797.70.² Includes \$7,727 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
REVENUE.	\$13,970,485.51	\$11,306,810.71	\$6,988,283.17	\$8,120,870.41
General	11,242,669.26	9,503,206.34	6,124,760.08	6,744,931.97
Taxes	10,987,220.18	9,296,268.52	6,009,722.43	6,665,833.89
Property, poll, and income	10,292,096.56	8,699,205.65	5,380,704.85	6,215,845.65
Corporation, bank, etc.	695,123.62	597,062.87	629,017.58	449,988.24
Licenses and permits	36,648.08	32,124.05	18,040.14	35,310.86
Fines and forfeits	24,626.86	36,396.90	10,908.62	10,167.45
Grants and gifts	194,019.45	138,415.87	85,714.92	33,045.12
For expenses	194,019.45	125,166.85	85,714.92	33,045.12
For outlays	—	13,249.02	—	—
All other	154.69	1.00	373.97	574.65
Commercial	2,727,816.25	1,803,604.37	863,523.09	1,375,938.44
Special assessments	258,859.72	120,114.09	5,305.15	16,625.24
To meet expenses	113,169.10	—	—	—
To meet outlays	145,690.62	120,114.09	5,305.15	16,625.24
Privileges	328,926.83	306,708.59	110,756.18	187,950.93
Departmental	859,834.15	527,139.81	153,439.55	134,828.91
General government	31,762.92	41,939.93	5,730.62	9,948.20
Protection of persons and property	37,272.79	12,846.47	2,401.06	13,606.34
Health and sanitation	125,018.66	44,395.92	34,430.62	84,814.81
Highways	74,435.55	60,325.65	2,438.05	14,291.24
Charities	386,526.25	82,159.19	74,353.74	157,011.34
Soldiers' benefits	12,624.53	4,998.25	3,897.50	5,924.40
Schools	157,851.79	251,660.13	24,694.56	53,692.25
Libraries	5,460.47	—	3,002.76	2,339.70
Recreation	28,881.19	28,582.02	121.64	3,532.66
Unclassified	—	232.25	2,369.00	3,668.00
Public service enterprises	898,076.31	721,091.99	349,918.80	563,473.16
Electric light	—	—	—	—
Water	898,076.31	721,091.99	349,424.67	563,473.16
All other	—	—	494.13	—
Cemeteries	61,615.79	—	36,034.75	55,156.87
Interest	320,503.45	128,549.89	178,068.66	206,903.30
On sinking funds	98,089.43	6,681.69	84,241.37	134,329.00
On trust and investment funds	47,977.67	2,609.24	5,544.04	2,358.42
All other	174,436.35	119,258.96	88,283.25	70,215.88
NON-REVENUE.	\$17,622,141.62	\$10,681,888.00	\$8,699,492.00	\$7,774,281.89
Offsets to outlays	75,716.36	161,178.28	98,927.63	3,500.00
Departmental	19,816.84	161,178.28	98,927.63	—
Public service enterprises	55,899.52	—	—	3,500.00
Cemeteries	—	—	—	—
Municipal indebtedness	12,414,163.98	9,558,196.25	7,167,832.60	6,541,040.31
Loans, general purposes	500,000.00	—	252,500.00	2,596,000.00
Loans, public service enterprises	40,000.00	2,000,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	11,450,000.00	7,100,000.00	6,915,000.00	3,900,000.00
Unpaid warrants or orders, current year	422,452.18	422,296.25	—	—
Premiums	1,711.80	35,900.00	332.00	45,040.31
Transfers	2,185,769.16	69,113.50	527,881.36	227,866.44
From sinking funds	1,068,500.00	—	520,000.00	159,000.00
All other	1,117,269.16	69,113.50	7,881.36	68,866.44
Refunds	221,132.90	26,554.08	64,853.06	86,101.71
Agency, trust, and investment	2,725,359.13	866,845.89	839,997.95	915,773.43
Taxes and licenses for State	404,147.05	355,940.36	183,557.89	223,805.00
Taxes for county	471,955.00	462,758.70	189,433.63	254,655.54
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,822,987.38	48,146.83	467,006.43	436,387.89
All other	26,269.70	—	—	925.00
RECAPITULATION.				
Revenue and offsets to outlays	\$14,046,201.87	\$11,467,988.99	\$7,087,210.80	\$8,124,370.41
Premiums	1,711.80	35,900.00	332.00	45,040.31
Municipal indebtedness	12,414,452.18	9,522,296.25	7,167,500.00	6,496,000.00
Transfers and refunds	2,406,902.15	95,667.58	592,734.42	313,968.15
Agency, trust, and investment	2,725,359.13	866,845.89	839,997.95	915,773.43
Total receipts	\$31,592,627.13	\$21,988,698.71	\$15,687,775.17	\$15,895,152.30
Balance on hand, including funds	1,130,748.28	922,124.68	1,102,293.66	338,013.85
GRAND TOTAL	\$32,723,375.41	\$22,910,823.39	\$16,790,068.83	\$16,233,166.15

¹ Includes \$300 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 115,643
Maintenance	\$10,323,723.15	\$8,480,346.90	\$5,240,235.10	\$6,520,224.39
<i>Departmental</i>	<i>10,006,787.45</i>	<i>8,205,023.69</i>	<i>4,948,665.80</i>	<i>6,076,058.45</i>
General government	400,994.96	462,703.01	233,598.53	327,682.02
Protection of persons and property	2,046,252.50	1,687,231.02	993,112.14	1,197,885.65
Health and sanitation	773,426.06	757,436.58	384,972.71	938,288.31
Highways	1,195,093.16	944,099.18	321,544.93	454,034.81
Charities	1,206,374.67	306,369.49	698,878.90	624,345.24
Soldiers' benefits	69,624.76	30,854.24	47,775.08	70,763.44
Schools	3,751,970.63	3,365,989.69	1,865,581.39	1,912,545.54
Libraries	184,022.38	196,505.00	82,617.75	111,782.23
Recreation	210,303.52	349,786.95	101,863.31	271,223.95
Pensions	175,601.41	45,096.27	80,238.22	128,462.00
Unclassified	53,123.40	58,952.26	138,482.84	39,045.26
<i>Public service enterprises</i>	<i>253,659.78</i>	<i>275,223.21</i>	<i>248,653.24</i>	<i>375,848.72</i>
Electric light	—	—	—	—
Water	252,823.00	275,223.21	245,997.64	375,848.72
All other	836.78	—	2,655.60	—
<i>Cemeteries</i>	<i>63,270.92</i>	<i>—</i>	<i>42,916.06</i>	<i>68,017.22</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>100.00</i>	<i>—</i>	<i>300.00</i>
Interest	776,986.38	760,819.88	744,661.82	626,334.81
<i>Loans, general purposes</i>	<i>577,197.53</i>	<i>625,849.04</i>	<i>702,649.32</i>	<i>589,157.31</i>
<i>Loans, public service enterprises</i>	<i>199,788.85</i>	<i>134,970.84</i>	<i>42,012.50</i>	<i>36,837.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>340.00</i>
Outlays	3,090,863.22	3,185,334.61	720,221.91	2,318,196.93
<i>Departmental</i>	<i>2,786,971.59</i>	<i>1,585,562.83</i>	<i>680,846.62</i>	<i>2,227,636.21</i>
General government	15,599.45	214,220.32	—	6,888.36
Protection of persons and property	16,971.88	34,862.12	17,612.00	8,488.01
Health and sanitation	826,685.69	273,834.38	—	167,259.86
Highways	1,041,610.36	522,929.78	181,540.71	1,416,899.69
Charities	69,436.41	31,996.07	251.21	85,810.68
Schools	718,029.39	373,218.03	481,442.70	539,289.61
Libraries	28,755.79	—	—	—
Recreation	24,882.62	134,405.94	—	3,000.00
Unclassified	45,000.00	96.19	—	—
<i>Public service enterprises</i>	<i>303,891.63</i>	<i>1,599,771.78</i>	<i>39,375.29</i>	<i>90,560.72</i>
Electric light	—	—	—	—
Water	303,891.63	1,599,771.78	39,375.29	90,560.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,324,935.36	8,647,004.61	8,616,500.00	4,429,367.56
<i>From sinking funds</i>	<i>1,068,500.00</i>	<i>—</i>	<i>520,000.00</i>	<i>159,000.00</i>
<i>From revenue and other sources</i>	<i>1,371,700.00</i>	<i>1,078,500.00</i>	<i>1,281,500.00</i>	<i>770,367.56</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,425,000.00</i>	<i>7,300,000.00</i>	<i>6,815,000.00</i>	<i>3,500,000.00</i>
<i>Warrants or orders, previous years</i>	<i>459,735.36</i>	<i>268,504.61</i>	<i>—</i>	<i>—</i>
Transfers	2,185,769.16	69,113.50	527,881.36	227,866.44
<i>To sinking funds from revenue</i>	<i>17,000.00</i>	<i>—</i>	<i>—</i>	<i>68,720.25</i>
<i>All other</i>	<i>2,168,769.16</i>	<i>69,113.50</i>	<i>527,881.36</i>	<i>159,146.19</i>
Refunds	221,132.99	26,554.08	64,853.06	86,101.71
Agency, trust, and investment	1,862,286.01	876,327.90	412,306.47	917,879.57
<i>Taxes and licenses for State</i>	<i>404,147.05</i>	<i>355,940.36</i>	<i>183,557.89</i>	<i>223,805.00</i>
<i>Taxes for county</i>	<i>471,955.00</i>	<i>462,758.70</i>	<i>189,433.63</i>	<i>254,655.54</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>959,914.26</i>	<i>57,628.84</i>	<i>39,314.95</i>	<i>438,344.03</i>
<i>All other</i>	<i>26,269.70</i>	<i>—</i>	<i>—</i>	<i>1,075.00</i>
RECAPITULATION.				
Maintenance and interest	\$11,100,709.53	\$9,241,166.78	\$5,984,896.92	\$7,146,559.20
Permanent debt (except from sinking funds)	1,371,700.00	1,078,500.00	1,281,500.00	770,367.56
Sinking fund requirements from revenue	17,000.00	—	—	68,720.25
Outlays	3,090,863.22	3,185,334.61	720,221.91	2,318,196.93
Permanent debt from sinking funds	1,068,500.00	—	520,000.00	159,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	10,884,735.36	7,568,504.61	6,815,000.00	3,500,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,389,902.15	95,667.58	592,734.42	245,247.90
Agency, trust, and investment	1,862,286.01	876,327.90	412,306.47	917,879.57
Total payments	\$31,785,696.27	\$22,045,501.48	\$16,326,659.72	\$15,125,971.41
Balance on hand, including funds	937,679.14	865,321.91	463,409.11	1,107,194.74
GRAND TOTAL	\$32,723,375.41	\$22,910,823.39	\$16,790,068.83	\$16,233,166.15

¹ Includes \$3,927.63 paid from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
REVENUE.	\$7,704,852.30	\$4,510,341.79	\$5,317,606.50	\$5,266,029.18
General	6,796,432.40	3,708,495.03	4,280,391.72	4,509,526.32
<i>Taxes</i>	6,636,893.09	3,643,592.21	4,196,351.86	4,386,939.60
Property, poll, and income	5,849,882.31	3,473,927.66	3,900,036.32	4,012,824.58
Corporation, bank, etc.	787,010.78	169,664.55	296,315.54	374,115.02
<i>Licenses and permits</i>	16,729.74	16,111.06	26,048.02	14,106.37
<i>Fines and forfeits</i>	12,767.83	14,683.59	26,588.62	32,194.31
<i>Grants and gifts</i>	130,041.74	34,108.17	31,403.22	76,286.04
For expenses	130,041.74	34,108.17	31,403.22	71,754.26
For outlays	—	—	—	4,531.78
<i>All other</i>	—	—	—	—
Commercial	908,419.90	801,846.76	1,037,214.78	756,502.86
<i>Special assessments</i>	24,745.81	71,078.24	22,791.06	37,563.77
To meet expenses	—	47,081.38	—	16,916.24
To meet outlays	24,745.81	23,996.86	22,791.06	20,647.53
<i>Privileges</i>	120,436.26	148,623.25	180,519.42	97,311.17
<i>Departmental</i>	222,920.12	119,980.69	201,828.10	173,650.85
General government	10,564.80	8,708.04	10,776.39	8,030.65
Protection of persons and property	2,691.84	1,431.16	7,549.15	3,281.33
Health and sanitation	44,679.96	8,241.84	39,966.17	26,545.11
Highways	34,218.05	7,736.48	1,524.85	1,372.70
Charities	77,081.54	60,737.68	70,878.85	59,297.04
Soldiers' benefits	3,731.55	6,720.50	8,168.78	5,372.90
Schools	42,785.09	22,569.86	42,073.42	55,165.06
Libraries	1,425.13	2,806.49	2,781.90	993.19
Recreation	4,985.12	938.25	13,403.59	6,720.30
Unclassified	757.04	90.39	4,705.00	6,872.57
<i>Public service enterprises</i>	370,728.80	414,452.51	488,302.74	344,346.20
Electric light	—	—	—	—
Water	366,685.94	414,452.51	488,302.74	344,254.25
All other	4,042.86	—	—	91.95
<i>Cemeteries</i>	50,528.03	—	61,565.91	36,372.85
<i>Interest</i>	119,060.88	47,712.07	82,207.55	67,258.62
On sinking funds	30,749.51	—	31,269.43	—
On trust and investment funds	21,677.97	2,319.21	9,251.35	6,376.40
All other	66,633.40	45,392.86	41,686.77	60,882.22
NON-REVENUE.	\$7,504,913.57	\$3,443,067.94	\$5,560,940.63	\$5,389,024.05
Offsets to outlays	17,777.19	142.79	28,010.29	26,089.09
<i>Departmental</i>	4,754.12	142.79	2,623.11	22,702.04
<i>Public service enterprises</i>	13,023.07	—	25,387.18	3,387.05
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	6,613,446.72	3,099,600.00	4,646,912.00	4,890,965.20
<i>Loans, general purposes</i>	400,000.00	500,000.00	835,000.00	415,000.00
<i>Loans, public service enterprises</i>	—	—	25,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	6,000,000.00	2,595,000.00	3,785,700.00	4,475,000.00
<i>Unpaid warrants or orders, current year</i>	213,446.72	—	—	—
<i>Premiums</i>	—	4,600.00	1,212.00	965.20
Transfers	175,626.40	10,000.00	193,991.15	80,636.10
<i>From sinking funds</i>	33,000.00	—	94,000.00	—
<i>All other</i>	142,626.40	10,000.00	99,991.15	80,636.10
Refunds	108,351.66	9,211.55	10,919.91	12,062.65
Agency, trust, and investment	589,711.60	324,113.60	681,107.28	379,271.01
<i>Taxes and licenses for State</i>	220,308.65	147,048.16	165,240.00	158,895.48
<i>Taxes for county</i>	227,127.05	167,126.77	250,795.38	180,667.13
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	142,275.90	9,351.99	265,071.90	39,708.40
<i>All other</i>	—	586.68	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$7,722,629.49	\$4,510,484.58	\$5,345,616.79	\$5,292,118.27
Premiums	—	4,600.00	1,212.00	965.20
Municipal indebtedness	6,613,446.72	3,095,000.00	4,645,700.00	4,890,000.00
Transfers and refunds	283,978.06	19,211.55	204,911.06	92,698.75
Agency, trust, and investment	589,711.60	324,113.60	681,107.28	379,271.01
Total receipts	\$15,209,765.87	\$7,953,409.73	\$10,878,547.13	\$10,655,053.23
Balance on hand, including funds	1,434,339.59	802,922.19	523,710.11	252,142.16
GRAND TOTAL	\$16,644,105.46	\$8,756,331.92	\$11,402,257.24	\$10,907,195.39

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
Maintenance	\$5,259,387.40	\$3,590,758.76	\$4,181,931.81	\$4,237,642.74
<i>Departmental</i>	<i>4,971,587.15</i>	<i>3,411,447.73</i>	<i>3,895,000.14</i>	<i>3,923,306.77</i>
General government	232,019.35	171,977.00	163,849.35	245,521.19
Protection of persons and property	1,117,834.90	704,727.17	791,612.91	848,117.30
Health and sanitation	617,859.23	415,752.44	424,577.01	394,864.36
Highways	396,179.46	238,355.17	397,875.31	367,841.68
Charities	467,978.62	196,739.74	246,192.53	427,089.43
Soldiers' benefits	79,733.62	72,867.98	40,270.10	54,033.94
Schools	1,853,809.96	1,322,409.18	1,469,475.73	1,400,158.02
Libraries	81,341.73	91,000.39	76,625.92	42,192.77
Recreation	83,021.26	123,676.67	178,348.13	45,650.68
Pensions	26,699.54	55,385.98	73,614.97	40,380.06
Unclassified	15,109.48	18,556.01	32,558.18	57,457.34
<i>Public service enterprises</i>	<i>227,230.28</i>	<i>179,311.03</i>	<i>217,268.09</i>	<i>278,777.24</i>
Electric light	—	—	—	277,352.24
Water	222,716.95	179,311.03	217,268.09	1,425.00
All other	4,513.33	—	—	35,558.37
<i>Cemeteries</i>	<i>60,569.97</i>	<i>—</i>	<i>67,842.33</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>1,821.25</i>	<i>.36</i>
Interest	707,089.36	307,483.46	385,664.76	341,663.44
<i>Loans, general purposes</i>	<i>651,890.61</i>	<i>205,123.88</i>	<i>338,197.26</i>	<i>333,074.69</i>
<i>Loans, public service enterprises</i>	<i>55,176.25</i>	<i>102,359.58</i>	<i>45,701.25</i>	<i>8,588.75</i>
<i>Loans, cemeteries</i>	<i>22.50</i>	<i>—</i>	<i>1,766.25</i>	<i>—</i>
Outlays	656,073.62	1,414,458.87	1,317,220.63	650,601.32
<i>Departmental</i>	<i>596,701.16</i>	<i>1,385,832.01</i>	<i>1,223,850.76</i>	<i>650,601.32</i>
General government	5,735.58	4,082.40	—	—
Protection of persons and property	3,650.25	10,867.81	—	—
Health and sanitation	11,353.17	46,039.07	376,758.89	137,847.54
Highways	497,857.01	815,254.13	50,604.51	488,130.58
Charities	2,567.25	1,064.50	—	—
Schools	74,387.61	489,053.35	695,396.87	—
Libraries	—	582.73	—	—
Recreation	1,150.29	8,888.02	94,224.19	24,623.20
Unclassified	—	10,000.00	6,866.30	—
<i>Public service enterprises</i>	<i>43,346.63</i>	<i>28,626.86</i>	<i>58,584.67</i>	<i>—</i>
Electric light	—	—	—	—
Water	43,346.63	28,626.86	58,584.67	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>16,025.83</i>	<i>—</i>	<i>34,785.20</i>	<i>—</i>
Municipal indebtedness	8,289,611.07	2,748,367.39	4,399,511.86	4,526,570.00
<i>From sinking funds</i>	<i>33,000.00</i>	<i>—</i>	<i>94,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,305,000.00</i>	<i>253,367.39</i>	<i>587,811.86</i>	<i>651,570.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,705,000.00</i>	<i>2,495,000.00</i>	<i>3,717,700.00</i>	<i>3,875,000.00</i>
<i>Warrants or orders, previous years</i>	<i>246,611.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	175,626.40	10,000.00	193,991.15	80,636.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>175,626.40</i>	<i>10,000.00</i>	<i>193,991.15</i>	<i>80,636.10</i>
Refunds	108,351.66	9,211.55	10,919.91	12,062.65
Agency, trust, and investment	609,362.90	335,399.23	616,425.66	380,206.01
<i>Taxes and licenses for State</i>	<i>220,308.65</i>	<i>147,048.16</i>	<i>165,240.00</i>	<i>158,895.48</i>
<i>Taxes for county</i>	<i>227,127.05</i>	<i>167,126.77</i>	<i>250,795.38</i>	<i>180,667.13</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>161,927.20</i>	<i>20,342.06</i>	<i>200,390.28</i>	<i>40,643.40</i>
<i>All other</i>	<i>—</i>	<i>882.24</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$5,966,476.76	\$3,898,242.22	\$4,567,596.57	\$4,579,306.18
Permanent debt (except from sinking funds)	1,305,000.00	253,367.39	587,811.86	651,570.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	656,073.62	1,414,458.87	1,317,220.63	650,601.32
Permanent debt from sinking funds	33,000.00	—	94,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,951,611.07	2,495,000.00	3,717,700.00	3,875,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	283,978.06	19,211.55	204,911.06	92,698.75
Agency, trust, and investment	609,362.90	335,399.23	616,425.66	380,206.01
Total payments	\$15,805,502.41	\$8,415,679.26	\$11,105,665.78	\$10,229,382.26
Balance on hand, including funds	838,603.05	340,652.66	296,591.46	677,813.13
GRAND TOTAL	\$16,644,105.46	\$8,756,331.92	\$11,402,257.24	\$10,907,195.39

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brookton POPULATION 63,797
REVENUE.	\$4,559,613.79	\$5,173,734.01	\$5,392,719.55	\$3,726,238.30
General	4,076,254.04	4,144,630.38	4,432,994.94	2,989,531.07
<i>Taxes</i>	<i>4,011,967.83</i>	<i>4,070,742.71</i>	<i>4,368,804.12</i>	<i>2,948,599.82</i>
Property, poll, and income	3,451,224.53	3,954,596.73	4,235,456.31	2,753,151.07
Corporation, bank, etc.	560,743.30	116,145.98	133,347.81	195,448.75
<i>Licenses and permits</i>	<i>10,549.70</i>	<i>17,658.82</i>	<i>5,054.15</i>	<i>11,289.20</i>
<i>Fines and forfeits</i>	<i>7,976.08</i>	<i>8,053.09</i>	<i>8,592.75</i>	<i>9,462.74</i>
<i>Grants and gifts</i>	<i>45,760.43</i>	<i>48,175.76</i>	<i>50,543.92</i>	<i>20,179.31</i>
For expenses	45,760.43	48,175.76	48,664.92	20,179.31
For outlays	—	—	1,879.00	—
All other	—	—	—	—
Commercial	483,359.75	1,029,103.63	959,724.61	736,707.23
<i>Special assessments</i>	<i>11,953.94</i>	<i>89,570.17</i>	<i>150,863.92</i>	<i>33,668.38</i>
To meet expenses	2,791.91	2,166.61	7,083.02	2,786.33
To meet outlays	9,162.03	87,403.56	143,780.90	30,882.00
<i>Privileges</i>	<i>97,656.05</i>	<i>132,212.76</i>	<i>266,356.85</i>	<i>114,719.49</i>
<i>Departmental</i>	<i>50,242.72</i>	<i>252,062.07</i>	<i>66,164.50</i>	<i>237,155.77</i>
General government	6,911.97	11,909.22	12,319.39	8,274.80
Protection of persons and property	6,292.29	1,831.97	4,374.47	2,185.90
Health and sanitation	12,018.74	40,559.70	2,988.96	161,591.11
Highways	7.25	9,511.80	3,221.42	3,055.89
Charities	8,286.64	171,176.11	17,896.16	48,228.29
Soldiers' benefits	1,875.00	925.00	1,257.50	4,919.05
Schools	6,477.99	12,964.07	13,050.28	7,008.40
Libraries	817.61	3,027.20	9,582.85	1,447.12
Recreation	4,229.23	—	513.47	445.21
Unclassified	3,326.00	157.00	960.00	—
<i>Public service enterprises</i>	<i>247,660.90</i>	<i>413,930.61</i>	<i>378,692.23</i>	<i>261,687.41</i>
Electric light	—	—	—	—
Water	247,660.90	413,886.96	378,692.23	261,687.41
All other	—	43.65	—	—
<i>Cemeteries</i>	<i>37,099.88</i>	<i>30,171.82</i>	<i>—</i>	<i>17,632.20</i>
<i>Interest</i>	<i>38,746.26</i>	<i>111,156.20</i>	<i>97,647.11</i>	<i>71,843.98</i>
On sinking funds	1,511.58	—	35,370.87	25,226.28
On trust and investment funds	496.00	21,794.36	6,125.78	4,141.16
All other	36,738.68	89,361.84	56,150.46	42,476.54
NON-REVENUE.	\$3,721,444.94	\$4,329,990.99	\$3,471,162.46	\$3,277,866.77
Offsets to outlays	9,056.45	150.00	66,977.36	28,086.14
<i>Departmental</i>	<i>6,350.47</i>	<i>150.00</i>	<i>66,977.36</i>	<i>14,118.26</i>
<i>Public service enterprises</i>	<i>2,705.98</i>	<i>—</i>	<i>—</i>	<i>13,967.88</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,170,000.00	3,879,965.43	2,794,933.51	2,886,045.50
<i>Loans, general purposes</i>	<i>270,000.00</i>	<i>901,000.00</i>	<i>380,000.00</i>	<i>235,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>75,000.00</i>	<i>45,000.00</i>	<i>150,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,900,000.00</i>	<i>2,900,000.00</i>	<i>2,185,000.00</i>	<i>2,500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>184,164.01</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>3,965.43</i>	<i>769.50</i>	<i>1,045.50</i>
Transfers	3,304.46	—	12,200.00	47,031.54
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>	<i>22,000.00</i>
All other	3,304.46	—	8,700.00	25,031.54
Refunds	5,738.47	53,378.66	12,260.91	11,539.91
Agency, trust, and investment	533,345.56	396,496.90	584,790.68	305,163.68
<i>Taxes and licenses for State</i>	<i>159,705.77</i>	<i>149,614.41</i>	<i>166,476.78</i>	<i>97,495.00</i>
<i>Taxes for county</i>	<i>242,022.70</i>	<i>147,590.03</i>	<i>188,984.78</i>	<i>166,075.71</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>131,617.09</i>	<i>99,292.46</i>	<i>229,329.12</i>	<i>41,592.97</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$4,568,670.24	\$5,173,884.01	\$5,459,696.91	\$3,754,324.44
Premiums	—	3,965.43	769.50	1,045.50
Municipal indebtedness	3,170,000.00	3,876,000.00	2,794,164.01	2,885,000.00
Transfers and refunds	9,042.93	53,378.66	24,460.91	58,571.45
Agency, trust, and investment	533,345.56	396,496.90	584,790.68	305,163.68
Total receipts	\$8,281,058.73	\$9,503,725.00	\$8,863,882.01	\$7,004,105.07
Balance on hand, including funds	328,219.27	470,489.90	728,012.08	445,859.66
GRAND TOTAL	\$8,609,278.00	\$9,974,214.90	\$9,591,894.09	\$7,449,964.73

¹ Includes \$9 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
Maintenance	\$3,650,540.19	\$3,310,416.34	\$3,880,064.41	\$2,755,338.80
Departmental	3,401,366.17	3,128,582.26	3,638,315.07	2,603,687.19
General government	154,519.86	151,548.68	189,263.29	140,554.61
Protection of persons and property	718,095.39	551,003.48	658,389.93	508,927.15
Health and sanitation	407,745.99	388,751.61	344,392.57	308,661.18
Highways	344,737.23	357,030.56	671,343.16	296,443.45
Charities	245,441.33	335,990.14	82,573.44	236,923.50
Soldiers' benefits	34,231.26	19,404.58	9,141.95	28,506.61
Schools	1,316,152.38	1,136,037.77	1,326,322.00	939,353.42
Libraries	61,842.11	60,523.81	85,803.06	42,844.72
Recreation	70,366.87	102,094.54	179,729.66	20,353.76
Pensions	17,622.71	16,289.16	76,332.95	35,883.75
Unclassified	30,611.04	9,907.93	15,023.06	45,235.04
Public service enterprises	215,986.20	150,269.30	240,574.44	132,969.71
Electric light	—	—	—	—
Water	215,986.20	150,269.30	240,574.44	132,969.71
All other	—	—	—	—
Cemeteries	33,187.82	29,151.96	1,123.63	18,681.90
Administration of trust funds	—	2,412.82	51.27	—
Interest	306,571.97	472,249.74	349,110.60	241,220.54
Loans, general purposes	295,321.97	363,901.19	325,912.78	182,390.38
Loans, public service enterprises	11,250.00	108,051.05	23,197.82	58,650.16
Loans, cemeteries	—	297.50	—	180.00
Outlays	368,246.32	1,493,385.87	1,379,935.82	571,493.24
Departmental	333,430.45	1,406,107.50	1,302,783.41	406,730.50
General government	—	—	11,000.00	—
Protection of persons and property	—	12,064.13	206,755.05	—
Health and sanitation	6.20	219,451.92	454,907.54	61,846.43
Highways	319,968.60	502,122.83	369,268.02	234,166.30
Charities	—	88,638.41	—	—
Schools	2,750.00	566,636.70	216,397.29	16,025.69
Libraries	76.35	1,449.91	10,760.64	—
Recreation	2,779.39	15,593.60	33,694.87	34,500.00
Unclassified	7,849.91	150.00	—	60,192.08
Public service enterprises	34,815.87	84,779.12	77,152.41	161,790.58
Electric light	—	—	—	—
Water	34,815.87	84,779.12	77,152.41	161,790.58
All other	—	—	—	—
Cemeteries	—	2,499.25	—	2,972.16
Municipal indebtedness	3,404,250.00	3,927,514.23	3,077,637.41	2,986,250.00
From sinking funds	—	—	3,500.00	22,000.00
From revenue and other sources	504,250.00	827,514.23	420,226.84	464,250.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,900,000.00	3,100,000.00	2,435,000.00	2,500,000.00
Warrants or orders, previous years	—	—	218,910.57	—
Transfers	3,304.46	—	12,200.00	47,031.54
To sinking funds from revenue	2,800.00	—	8,700.00	15,000.00
All other	504.46	—	3,500.00	32,031.54
Refunds	5,738.47	53,378.66	12,260.91	11,539.91
Agency, trust, and investment	537,648.68	402,839.24	629,911.33	304,236.01
Taxes and licenses for State	159,705.77	149,614.41	166,476.78	97,495.00
Taxes for county	242,022.70	147,590.03	188,984.78	166,075.71
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	135,920.21	105,634.80	274,449.77	40,665.30
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$3,957,112.16	\$3,782,666.08	\$4,229,175.01	\$2,996,559.34
Permanent debt (except from sinking funds)	504,250.00	827,514.23	420,226.84	464,250.00
Sinking fund requirements from revenue	2,800.00	—	8,700.00	15,000.00
Outlays	368,246.32	1,493,385.87	1,379,935.82	571,493.24
Permanent debt from sinking funds	—	—	3,500.00	22,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	2,900,000.00	3,100,000.00	2,653,910.57	2,500,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	6,242.93	53,378.66	15,760.91	43,571.45
Agency, trust, and investment	537,648.68	402,839.24	629,911.33	304,236.01
Total payments	\$8,276,300.09	\$9,659,784.08	\$9,341,120.48	\$6,917,110.04
Balance on hand, including funds	332,977.91	314,430.82	250,773.61	532,854.69
GRAND TOTAL	\$8,609,278.00	\$9,974,214.90	\$9,591,894.09	\$7,449,964.73

¹Includes \$24,996.42 highway debt paid from bond redemption fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
REVENUE.	\$2,896,123.14	\$2,782,585.97	\$4,874,121.95	\$2,559,543.26
General	2,379,333.88	2,240,914.12	3,115,794.13	2,120,050.63
Taxes	2,351,275.94	2,215,703.21	3,032,703.71	2,082,439.43
Property, poll, and income	2,300,699.82	2,125,847.34	2,639,267.61	1,906,135.53
Corporation, bank, etc.	50,576.12	89,855.87	393,436.10	176,303.90
Licenses and permits	9,027.50	8,107.00	12,474.53	8,326.61
Fines and forfeits	7,235.33	14,875.53	22,930.34	11,688.82
Grants and gifts	11,795.11	11,228.38	47,685.55	17,595.77
For expenses	11,795.11	11,228.38	47,685.55	17,595.77
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	516,789.26	532,671.85	1,758,327.82	439,492.63
Special assessments	70,745.21	78,559.08	21,513.79	92,762.34
To meet expenses	—	28,822.45	—	62,381.39
To meet outlays	70,745.21	49,736.63	21,513.79	30,380.95
Privileges	94,235.17	87,116.88	83,226.00	96,801.83
Departmental	64,834.33	53,111.35	94,833.90	50,369.46
General government	6,933.60	4,116.60	5,540.92	3,559.81
Protection of persons and property	556.94	3,350.43	1,443.67	1,703.13
Health and sanitation	12,773.75	13,951.17	19,706.23	11,105.39
Highways	832.60	96.34	2,803.46	3,529.66
Charities	10,269.75	20,418.34	46,183.23	16,585.43
Soldiers' benefits	1,591.50	3,448.00	777.50	1,231.50
Schools	30,348.05	5,091.78	12,013.60	11,918.59
Libraries	1,528.14	2,573.65	—	—
Recreation	—	—	256.04	705.95
Unclassified	—	165.04	6,109.25	30.00
Public service enterprises	188,081.73	209,263.81	1,476,489.55	177,079.63
Electric light	—	—	1,263,528.52	—
Water	188,081.73	209,263.81	212,961.03	176,740.33
All other	—	—	—	339.30
Cemeteries	37,945.90	27,463.45	—	—
Interest	60,946.92	77,157.28	82,264.58	22,479.37
On sinking funds	3,674.44	10,981.10	1,673.63	—
On trust and investment funds	5,268.91	25,193.28	33,299.34	—
All other	52,003.57	40,982.90	47,291.61	22,479.37
NON-REVENUE.	\$1,803,547.05	\$2,949,490.60	\$2,886,821.66	\$2,261,732.30
Offsets to outlays	58,107.85	16,581.34	30,068.25	870.00
Departmental	36,632.81	16,581.34	30,068.25	870.00
Public service enterprises	21,475.04	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,495,812.35	2,460,729.65	2,450,655.00	1,983,803.40
Loans, general purposes	382,000.00	150,000.00	250,000.00	694,000.00
Loans, public service enterprises	70,000.00	—	—	35,000.00
Loans, cemeteries	37,000.00	—	—	—
Bonus refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,000,000.00	2,200,000.00	2,200,000.00	1,250,000.00
Unpaid warrants or orders, current year	5,065.93	110,334.65	—	—
Premiums	1,746.42	395.00	655.00	4,803.40
Transfers	5,970.31	50,277.03	50,847.82	1,039.32
From sinking funds	—	18,000.00	—	—
All other	5,970.31	32,277.03	50,847.82	1,039.32
Refunds	5,691.62	8,873.26	4,312.77	4,912.12
Agency, trust, and investment	237,964.92	413,029.32	350,937.82	271,107.46
Taxes and licenses for State	87,054.58	83,910.65	137,338.76	80,580.00
Taxes for county	98,941.37	95,459.56	178,460.99	151,484.57
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	51,968.97	233,659.11	35,138.07	39,042.89
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,954,230.99	\$2,799,167.31	\$4,904,190.20	\$2,560,413.26
Premiums	1,746.42	395.00	655.00	4,803.40
Municipal indebtedness	1,494,065.93	2,460,334.65	2,450,000.00	1,979,000.00
Transfers and refunds	11,661.93	59,150.29	55,160.59	5,951.44
Agency, trust, and investment	237,964.92	413,029.32	350,937.82	271,107.46
Total receipts	\$4,699,670.19	\$5,732,076.57	\$7,760,943.61	\$4,821,275.56
Balance on hand, including funds	1,009,700.98	563,905.53	706,180.22	385,281.13
GRAND TOTAL	\$5,709,371.17	\$6,295,982.10	\$8,467,123.83	\$5,206,556.69

¹ Includes \$25 from administration of trust funds.

² Includes \$541,980.99 from gas.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
Maintenance	\$2,208,039.59	\$2,268,223.91	\$3,743,054.88	\$1,820,004.61
<i>Departmental</i>	2,095,956.19	2,128,360.29	2,657,790.41	1,750,348.64
General government	147,311.32	93,707.08	154,656.07	86,513.66
Protection of persons and property	369,827.04	449,161.84	624,806.42	306,049.82
Health and sanitation	225,984.30	256,176.45	294,049.72	132,219.90
Highways	190,817.55	195,906.15	200,159.68	252,320.05
Charities	64,709.16	124,919.56	235,991.24	80,773.30
Soldiers' benefits	22,885.33	26,940.71	29,866.12	12,134.70
Schools	924,076.98	782,837.24	897,754.69	755,370.05
Libraries	32,109.21	49,783.52	43,000.00	28,611.39
Recreation	74,869.44	91,869.55	62,545.34	26,505.70
Pensions	15,253.62	37,873.29	42,826.93	4,948.00
Unclassified	28,112.24	19,184.90	72,134.20	64,902.07
<i>Public service enterprises</i>	79,293.63	103,670.18	1,085,264.47	69,655.97
Electric light	—	—	¹ 957,514.65	—
Water	79,293.63	103,670.18	127,749.82	68,168.32
All other	—	—	—	1,487.65
<i>Cemeteries</i>	32,789.77	35,974.51	—	—
<i>Administration of trust funds</i>	—	218.93	—	—
Interest	251,982.69	253,842.03	273,904.79	122,999.09
<i>Loans, general purposes</i>	194,799.68	205,426.95	192,224.79	96,604.09
<i>Loans, public service enterprises</i>	56,396.76	48,415.08	81,740.00	26,395.00
<i>Loans, cemeteries</i>	786.25	—	—	—
Outlays	1,225,697.80	379,538.03	619,951.43	535,536.00
<i>Departmental</i>	1,061,022.00	334,604.25	447,714.20	467,405.89
General government	1,226.76	—	—	1,271.36
Protection of persons and property	9,692.50	33,676.05	80,978.86	20,374.82
Health and sanitation	149,316.75	74,406.67	24,027.31	71,831.62
Highways	332,554.76	124,279.84	315,521.24	90,525.95
Charities	—	19,886.17	—	100.00
Schools	550,315.82	76,940.43	—	275,682.75
Libraries	674.21	416.40	—	—
Recreation	17,241.20	4,998.69	27,186.79	7,619.39
Unclassified	—	—	—	—
<i>Public service enterprises</i>	104,147.37	44,933.78	172,237.23	68,130.11
Electric light	—	—	² 118,937.25	—
Water	104,147.37	44,933.78	53,299.98	68,130.11
All other	—	—	—	—
<i>Cemeteries</i>	60,528.43	—	—	—
Municipal indebtedness	1,211,654.51	2,531,689.93	2,656,500.00	1,633,000.00
<i>From sinking funds</i>	—	18,000.00	—	—
<i>From revenue and other sources</i>	411,654.51	304,422.73	506,500.00	383,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	800,000.00	2,100,000.00	2,150,000.00	1,250,000.00
<i>Warrants or orders, previous years</i>	—	109,267.20	—	—
Transfers	5,970.31	50,277.03	50,847.82	1,039.32
<i>To sinking funds from revenue</i>	—	9,600.00	—	—
<i>All other</i>	5,970.31	40,677.03	50,847.82	1,039.32
Refunds	5,691.62	8,873.26	4,312.77	4,912.12
Agency, trust, and investment	237,596.90	439,990.84	345,054.53	270,222.24
<i>Taxes and licenses for State</i>	87,054.58	83,910.65	137,338.76	80,580.00
<i>Taxes for county</i>	98,941.37	95,459.56	178,460.99	151,484.57
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	51,600.95	260,620.63	29,254.78	38,157.67
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$2,460,022.28	\$2,522,065.94	\$4,017,019.67	\$1,943,003.70
Permanent debt (except from sinking funds)	411,654.51	304,422.73	506,500.00	383,000.00
Sinking fund requirements from revenue	—	9,600.00	—	—
Outlays	1,225,697.80	379,538.03	619,951.43	535,536.00
Permanent debt from sinking funds	—	18,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	800,000.00	2,209,267.20	2,150,000.00	1,250,000.00
Transfers (except to sinking funds)	11,661.93	49,550.29	55,160.59	5,951.44
and refunds	237,596.90	439,990.84	345,054.53	270,222.24
Agency, trust, and investment	237,596.90	439,990.84	345,054.53	270,222.24
Total payments	\$5,146,633.42	\$5,932,435.03	\$7,693,686.22	\$4,387,713.38
Balance on hand, including funds	562,737.75	363,547.07	773,437.61	818,843.31
GRAND TOTAL	\$5,709,371.17	\$6,295,982.10	\$8,467,123.83	\$5,206,556.69

¹ Includes \$504,048.34 for gas.² Includes \$92,428.74 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
REVENUE.	\$2,651,677.67	\$3,191,069.79	\$2,881,113.73	\$2,542,293.32
General	2,160,698.46	2,706,703.92	2,466,859.89	1,760,408.96
<i>Taxes</i>	<i>2,116,816.16</i>	<i>2,664,989.56</i>	<i>2,436,659.01</i>	<i>1,717,158.95</i>
Property, poll. and income	2,019,811.81	2,535,409.63	2,315,367.92	1,538,011.22
Corporation, bank, etc.	97,004.35	129,579.93	121,291.09	179,147.73
<i>Licenses and permits</i>	<i>9,608.50</i>	<i>5,924.06</i>	<i>10,031.01</i>	<i>4,846.80</i>
<i>Fines and forfeits</i>	<i>8,973.20</i>	<i>7,857.31</i>	<i>7,805.26</i>	<i>6,438.00</i>
<i>Grants and gifts</i>	<i>25,300.60</i>	<i>27,183.43</i>	<i>12,156.87</i>	<i>31,965.21</i>
For expenses	25,300.60	27,183.43	12,156.87	31,965.21
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>749.56</i>	<i>207.74</i>	<i>—</i>
Commercial	490,979.21	484,365.87	414,253.84	781,884.36
<i>Special assessments</i>	<i>21,672.20</i>	<i>32,468.49</i>	<i>20,371.83</i>	<i>23,429.19</i>
To meet expenses	12,152.54	—	14,430.96	1,123.63
To meet outlays	9,519.66	32,468.49	5,940.87	22,305.56
<i>Privileges</i>	<i>90,573.55</i>	<i>58,164.62</i>	<i>52,378.16</i>	<i>40,039.87</i>
<i>Departmental</i>	<i>140,830.33</i>	<i>89,420.45</i>	<i>79,518.10</i>	<i>32,558.34</i>
General government	7,095.67	6,534.51	4,493.47	3,182.65
Protection of persons and property	2,583.53	1,783.56	1,657.17	836.71
Health and sanitation	11,831.73	2,680.35	836.33	2,780.62
Highways	1,204.96	1,266.00	893.50	1,182.02
Charities	101,466.33	53,149.32	61,821.58	21,669.05
Soldiers' benefits	5,292.45	2,436.70	2,059.50	12.00
Schools	9,583.12	5,919.76	5,708.11	2,015.93
Libraries	1,723.80	1,001.34	1,259.24	879.36
Recreation	48.74	14,453.91	779.20	—
Unclassified	—	195.00	10.00	—
<i>Public service enterprises</i>	<i>181,546.31</i>	<i>216,238.87</i>	<i>179,291.79</i>	<i>651,927.94</i>
Electric light	—	—	—	467,960.05
Water	181,546.31	216,238.87	179,085.76	183,967.89
All other	—	—	206.03	—
<i>Cemeteries</i>	<i>91.00</i>	<i>24,848.60</i>	<i>—</i>	<i>5,246.78</i>
<i>Interest</i>	<i>56,265.82</i>	<i>65,224.84</i>	<i>82,693.96</i>	<i>28,682.24</i>
On sinking funds	1,270.54	14,699.52	20,374.00	—
On trust and investment funds	12,493.39	8,584.42	1,052.51	1,853.33
All other	42,501.89	41,940.90	61,267.45	26,828.91
NON-REVENUE.	\$1,957,999.23	\$2,475,710.43	\$2,629,599.37	\$1,887,927.35
Offsets to outlays	29,428.12	689.74	15,200.00	18,500.33
<i>Departmental</i>	<i>18,606.08</i>	<i>689.74</i>	<i>15,200.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>10,822.04</i>	<i>—</i>	<i>—</i>	<i>18,500.33</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,670,133.35	2,059,493.88	2,410,980.00	1,689,866.54
<i>Loans, general purposes</i>	<i>45,000.00</i>	<i>201,500.00</i>	<i>110,200.00</i>	<i>166,000.00</i>
<i>Loans, public service enterprises</i>	<i>50,000.00</i>	<i>25,000.00</i>	<i>100,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,575,000.00</i>	<i>1,800,000.00</i>	<i>2,200,000.00</i>	<i>1,450,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>32,952.34</i>	<i>—</i>	<i>72,685.24</i>
<i>Premiums</i>	<i>133.35</i>	<i>41.54</i>	<i>780.00</i>	<i>1,181.30</i>
Transfers	16,979.19	123,309.13	33,419.70	924.16
<i>From sinking funds</i>	<i>7,000.00</i>	<i>100,000.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	9,979.19	23,309.13	33,419.70	924.16
Refunds	7,836.82	5,152.26	4,539.21	3,286.35
Agency, trust, and investment	233,621.75	287,065.42	165,460.46	175,349.97
<i>Taxes and licenses for State</i>	<i>79,305.00</i>	<i>82,705.00</i>	<i>74,231.66</i>	<i>67,804.32</i>
<i>Taxes for county</i>	<i>120,366.30</i>	<i>94,105.52</i>	<i>—</i>	<i>88,123.42</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>33,950.45</i>	<i>110,004.42</i>	<i>91,228.80</i>	<i>19,422.23</i>
<i>All other</i>	<i>—</i>	<i>250.48</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,681,105.79	\$3,191,759.53	\$2,896,313.73	\$2,560,793.65
Premiums	133.35	41.54	780.00	1,181.30
Municipal indebtedness	1,670,000.00	2,059,452.34	2,410,200.00	1,688,685.24
Transfers and refunds	24,816.01	128,461.39	37,958.91	4,210.51
Agency, trust, and investment	233,621.75	287,065.42	165,460.46	175,349.97
Total receipts	\$4,609,676.90	\$5,666,780.22	\$5,510,713.10	\$4,430,220.67
Balance on hand, including funds	128,544.51	293,687.72	343,891.75	396,007.98
GRAND TOTAL	\$4,738,221.41	\$5,960,467.94	\$5,854,604.85	\$4,826,228.65

Graded According to Population of 1930 — Continued.

PAYMENTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
Maintenance	\$2,205,670.03	\$2,150,548.67	\$2,110,883.36	\$1,923,782.15
<i>Departmental</i>	2,087,530.74	2,058,905.41	2,045,936.35	1,461,666.00
General government	96,839.66	123,994.25	111,125.05	87,182.74
Protection of persons and property	399,577.97	447,418.80	476,800.27	312,539.55
Health and sanitation	163,303.83	140,426.93	169,448.36	112,340.58
Highways	216,817.76	134,628.39	183,289.98	146,023.06
Charities	370,159.25	178,434.99	222,725.25	134,932.03
Soldiers' benefits	20,682.80	26,094.90	38,943.39	17,284.17
Schools	705,065.25	807,383.86	684,259.12	596,251.89
Libraries	45,522.25	37,482.83	28,403.22	25,037.06
Recreation	41,994.16	96,640.21	67,517.60	11,541.58
Pensions	12,880.83	30,565.08	22,841.55	11,120.18
Unclassified	14,686.98	35,835.17	40,582.56	7,413.16
<i>Public service enterprises</i>	117,173.04	69,266.49	64,947.01	454,259.34
Electric light	—	—	—	354,535.60
Water	117,168.24	69,266.49	64,947.01	99,723.74
All other	4.80	—	—	—
<i>Cemeteries</i>	798.75	22,376.77	—	7,856.81
<i>Administration of trust funds</i>	167.50	—	—	—
Interest	101,387.20	262,005.65	284,475.50	119,747.50
<i>Loans, general purposes</i>	94,631.16	196,190.46	239,099.18	101,107.50
<i>Loans, public service enterprises</i>	6,756.04	65,815.19	45,376.32	18,640.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	207,345.67	637,810.48	286,759.39	794,786.15
<i>Departmental</i>	91,865.01	606,661.30	205,867.35	668,155.32
General government	—	2,008.71	1,292.20	198,065.78
Protection of persons and property	—	1,207.53	723.28	2,056.55
Health and sanitation	18,724.01	21,407.17	8,535.56	14,881.75
Highways	70,543.00	222,524.05	162,747.35	122,937.54
Charities	—	87.75	—	1,505.15
Schools	98.00	311,730.63	5,300.00	320,779.00
Libraries	—	343.54	—	—
Recreation	1,500.00	47,351.92	12,268.96	7,929.55
Unclassified	1,000.00	—	15,000.00	—
<i>Public service enterprises</i>	115,480.66	30,725.18	80,892.04	126,630.83
Electric light	—	—	—	98,602.68
Water	115,480.66	30,725.18	80,607.44	28,028.15
All other	—	—	284.60	—
<i>Cemeteries</i>	—	424.00	—	—
Municipal indebtedness	1,785,000.00	2,266,529.88	2,601,987.58	1,725,150.00
<i>From sinking funds</i>	7,000.00	100,000.00	—	—
<i>From revenue and other sources</i>	203,000.00	366,529.88	251,987.58	375,150.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	1,575,000.00	1,800,000.00	2,350,000.00	1,350,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	16,979.19	123,309.13	33,419.70	924.16
<i>To sinking funds from revenue</i>	—	4,863.00	127,263.50	—
<i>All other</i>	16,979.19	118,446.13	6,156.20	924.16
Refunds	7,836.82	5,152.26	4,539.21	3,286.35
<i>Agency, trust, and investment</i>	236,871.20	206,545.24	219,038.99	173,938.96
<i>Taxes and licenses for State</i>	79,305.00	82,705.00	74,231.66	67,804.32
<i>Taxes for county</i>	120,366.30	94,105.52	—	88,123.42
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	37,199.90	29,484.24	144,807.33	18,011.22
<i>All other</i>	—	250.48	—	—
RECAPITULATION.				
Maintenance and interest	\$2,307,057.23	\$2,412,554.32	\$2,395,358.86	\$2,043,529.65
Permanent debt (except from sinking funds)	203,000.00	366,529.88	251,987.58	375,150.00
Sinking fund requirements from revenue	—	4,863.00	127,263.50	—
Outlays	207,345.67	637,810.48	286,759.39	794,786.15
Permanent debt from sinking funds	7,000.00	100,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,575,000.00	1,800,000.00	2,350,000.00	1,350,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	24,816.01	123,598.39	10,695.41	4,210.51
Agency, trust, and investment	236,871.20	206,545.24	219,038.99	173,938.96
Total payments	\$4,561,090.11	\$5,651,901.31	\$5,541,103.73	\$4,741,615.27
<i>Balance on hand, including funds</i>	177,131.30	308,566.63	313,501.12	84,613.88
GRAND TOTAL	\$4,738,221.41	\$5,960,467.94	\$5,854,604.85	\$4,826,228.85

¹ Includes \$14,250 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities.*

RECEIPTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
REVENUE.	\$2,386,786.47	\$2,512,509.41	\$2,343,399.70	\$2,442,584.70
General	1,904,582.73	1,969,809.59	1,964,970.54	1,519,459.06
<i>Taxes</i>	<i>1,883,079.78</i>	<i>1,940,188.21</i>	<i>1,944,082.19</i>	<i>1,497,757.07</i>
Property, poll, and income	1,763,824.28	1,800,651.15	1,828,662.82	1,379,204.30
Corporation, bank, etc.	119,255.50	139,537.06	115,419.37	118,552.77
<i>Licenses and permits</i>	<i>4,100.36</i>	<i>11,302.08</i>	<i>3,369.59</i>	<i>5,019.68</i>
<i>Fines and forfeits</i>	<i>4,134.71</i>	<i>2,271.70</i>	<i>4,458.06</i>	<i>2,784.97</i>
<i>Grants and gifts</i>	<i>13,267.88</i>	<i>16,047.60</i>	<i>13,060.79</i>	<i>13,897.34</i>
For expenses	13,267.88	16,047.60	13,060.79	13,897.34
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	482,203.74	542,699.82	378,429.16	923,125.64
<i>Special assessments</i>	<i>12,182.21</i>	<i>13,094.98</i>	<i>44,519.66</i>	<i>5,435.29</i>
To meet expenses	9,356.91	45.07	548.89	1,337.47
To meet outlays	2,825.30	13,049.91	43,970.77	4,097.82
<i>Privileges</i>	<i>63,840.01</i>	<i>70,026.15</i>	<i>76,226.18</i>	<i>57,389.69</i>
<i>Departmental</i>	<i>152,723.17</i>	<i>242,435.67</i>	<i>65,718.82</i>	<i>69,980.63</i>
General government	3,320.23	5,237.72	5,146.83	2,604.68
Protection of persons and property	6,732.51	2,354.09	5,057.78	3,528.13
Health and sanitation	34,997.59	10,580.16	15,469.38	23,749.61
Highways	1,688.36	1,716.99	1,514.46	271.00
Charities	89,622.16	185,469.11	28,931.91	14,558.12
Soldiers' benefits	3,616.00	1,597.50	1,184.50	1,621.38
Schools	4,384.07	33,315.10	4,965.62	22,526.42
Libraries	1,298.29	672.00	1,421.66	319.38
Recreation	2,910.04	51.13	300.00	477.15
Unclassified	4,153.92	1,441.87	1,726.68	324.76
<i>Public service enterprises</i>	<i>209,432.87</i>	<i>148,910.20</i>	<i>130,300.07</i>	<i>729,168.33</i>
Electric light	—	—	—	612,786.49
Water	208,460.90	148,910.20	130,300.07	116,381.84
All other	971.97	—	—	—
<i>Cemeteries</i>	<i>9,910.76</i>	<i>15,531.31</i>	<i>20,429.82</i>	<i>13,362.38</i>
<i>Interest</i>	<i>34,114.72</i>	<i>52,701.51</i>	<i>41,234.61</i>	<i>47,789.32</i>
On sinking funds	—	—	2,032.70	25,981.15
On trust and investment funds	13,330.10	23,370.82	5,746.41	1,848.10
All other	20,784.62	29,330.69	33,455.50	19,960.07
NON-REVENUE.	\$2,120,586.67	\$2,185,312.80	\$1,650,467.76	\$1,816,877.98
Offsets to outlays	30,097.21	350.00	95,176.83	27,892.39
<i>Departmental</i>	<i>30,097.21</i>	<i>350.00</i>	<i>83,607.71</i>	<i>17,483.95</i>
<i>Public service enterprises</i>	—	—	11,569.12	10,408.44
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,883,280.26	1,955,571.40	1,241,039.40	1,439,989.31
<i>Loans, general purposes</i>	<i>49,000.00</i>	<i>50,000.00</i>	<i>130,000.00</i>	<i>90,000.00</i>
<i>Loans, public service enterprises</i>	—	30,000.00	100,000.00	90,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,789,000.00</i>	<i>1,875,000.00</i>	<i>1,010,000.00</i>	<i>1,225,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>45,012.92</i>	—	—	<i>34,210.11</i>
<i>Premiums</i>	<i>267.34</i>	<i>571.40</i>	<i>1,039.40</i>	<i>779.20</i>
Transfers	1,501.69	20,255.51	50,838.32	77,661.49
<i>From sinking funds</i>	—	—	20,000.00	60,000.00
All other	1,501.69	20,255.51	30,838.32	17,661.49
Refunds	1,416.19	11,314.61	6,246.00	7,920.92
Agency, trust, and investment	204,291.32	197,821.28	257,167.21	263,413.87
<i>Taxes and licenses for State</i>	<i>68,680.00</i>	<i>71,748.56</i>	<i>66,725.00</i>	<i>52,362.25</i>
<i>Taxes for county</i>	<i>104,240.06</i>	<i>83,965.00</i>	<i>75,922.75</i>	<i>54,123.89</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>31,371.26</i>	<i>42,107.72</i>	<i>114,519.46</i>	<i>156,927.73</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,416,883.68	\$2,512,859.41	\$2,438,576.53	\$2,470,477.09
Premiums	267.34	571.40	1,039.40	779.20
Municipal indebtedness	1,883,012.92	1,955,000.00	1,240,000.00	1,439,210.11
Transfers and refunds	2,917.88	31,570.12	57,084.32	85,582.41
Agency, trust, and investment	204,291.32	197,821.28	257,167.21	263,413.87
Total receipts	\$4,507,373.14	\$4,697,822.21	\$3,993,867.46	\$4,259,462.68
Balance on hand, including funds	149,420.19	200,768.46	239,517.18	583,291.21
GRAND TOTAL	\$4,656,793.33	\$4,898,590.67	\$4,233,384.64	\$4,842,753.89

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
Maintenance	\$1,783,514.68	\$1,915,956.69	\$1,830,624.73	\$1,831,829.91
Departmental	1,660,881.20	1,813,652.63	1,722,588.67	1,367,041.15
General government	90,180.06	95,654.65	122,885.74	72,829.40
Protection of persons and property	323,985.47	310,171.89	327,044.51	268,211.14
Health and sanitation	178,530.32	133,618.59	163,799.13	113,418.33
Highways	201,469.62	222,125.03	210,299.88	177,570.57
Charities	222,284.11	377,281.95	153,468.18	102,252.31
Soldiers' benefits	29,074.74	32,664.88	20,163.44	13,572.45
Schools	498,166.44	558,503.74	591,126.08	564,286.26
Libraries	33,446.07	20,238.36	39,586.19	22,540.60
Recreation	51,214.25	28,557.01	60,444.34	24,004.09
Pensions	19,964.90	22,860.90	16,908.50	—
Unclassified	12,565.22	11,975.63	16,862.68	8,356.00
Public service enterprises	97,907.12	75,230.66	76,442.79	449,288.93
Electric light	—	—	—	346,671.02
Water	96,360.83	75,230.66	76,442.79	102,617.91
All other	1,546.29	—	—	—
Cemeteries	23,869.75	26,646.66	31,593.27	15,499.83
Administration of trust funds	856.61	426.74	—	—
Interest	121,886.38	166,074.16	167,568.39	169,419.29
Loans, general purposes	104,946.38	138,030.66	159,855.89	113,271.79
Loans, public service enterprises	16,940.00	28,043.50	7,712.50	56,147.50
Loans, cemeteries	—	—	—	—
Outlays	377,797.91	318,797.55	517,782.61	341,923.37
Departmental	359,917.46	130,769.37	432,351.90	171,424.26
General government	485.00	—	489.19	—
Protection of persons and property	19,106.25	17,346.50	8,885.75	—
Health and sanitation	19,322.55	30,023.20	185,217.99	17,717.96
Highways	271,842.85	81,599.67	168,833.17	103,565.23
Charities	—	—	34,749.43	—
Schools	42,214.04	—	22,778.39	42,948.87
Libraries	—	1,800.00	77.00	—
Recreation	6,946.77	—	11,076.98	7,192.20
Unclassified	—	—	244.00	—
Public service enterprises	17,509.59	188,028.18	85,430.71	169,999.11
Electric light	—	—	—	70,902.80
Water	17,509.59	188,028.18	85,430.71	99,096.31
All other	—	—	—	—
Cemeteries	370.86	—	—	500.00
Municipal indebtedness	1,950,116.39	2,092,400.00	1,124,664.76	1,741,717.19
From sinking funds	—	—	120,000.00	131,000.00
From revenue and other sources	201,000.00	317,400.00	224,664.76	2285,400.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,689,000.00	1,775,000.00	880,000.00	1,275,000.00
Warrants or orders, previous years	60,116.39	—	—	50,317.19
Transfers	1,501.69	20,255.51	50,838.32	77,661.49
To sinking funds from revenue	—	—	—	2,800.00
All other	1,501.69	20,255.51	50,838.32	74,861.49
Refunds	1,416.19	11,314.61	6,246.00	7,920.92
Agency, trust, and investment	207,215.59	198,624.43	232,288.22	239,397.98
Taxes and licenses for State	68,680.00	71,748.56	66,725.00	52,362.25
Taxes for county	104,240.06	83,965.00	75,922.75	54,123.89
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	34,295.53	42,910.87	89,640.47	132,911.84
All other	—	—	—	—

RECAPITULATION.

Maintenance and interest	\$1,905,401.06	\$2,082,030.85	\$1,998,193.12	\$2,001,249.20
Permanent debt (except from sinking funds)	201,000.00	317,400.00	224,664.76	2285,400.00
Sinking fund requirements from revenue	—	—	—	2,800.00
Outlays	377,797.91	318,797.55	517,782.61	341,923.37
Permanent debt from sinking funds	—	—	120,000.00	131,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,749,116.39	1,775,000.00	880,000.00	1,325,317.19
and refunds	2,917.88	31,570.12	57,084.32	82,782.41
Agency, trust, and investment	207,215.59	198,624.43	232,288.22	239,397.98
Total payments	\$4,443,448.83	\$4,723,422.95	\$3,930,013.03	\$4,409,870.15
Balance on hand, including funds	213,344.50	175,167.72	303,371.61	432,883.74
GRAND TOTAL	\$4,656,793.33	\$4,898,590.67	\$4,233,384.64	\$4,842,753.89

¹ Serial debt paid from sinking fund.

² Includes \$3,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
REVENUE.	\$2,576,195.37	\$1,666,847.87	\$1,138,136.87	\$1,553,081.87
General	2,323,534.67	1,443,486.93	909,250.70	1,280,210.40
<i>Taxes</i>	<i>2,296,635.38</i>	<i>1,426,054.68</i>	<i>862,324.90</i>	<i>1,258,474.95</i>
Property, poll, and income	2,276,224.76	1,332,485.55	796,776.00	1,200,626.06
Corporation, bank, etc.	20,410.62	93,569.13	65,548.90	57,848.89
<i>Licenses and permits</i>	<i>15,010.10</i>	<i>3,014.50</i>	<i>3,588.50</i>	<i>5,165.30</i>
<i>Fines and forfeits</i>	<i>2,564.08</i>	<i>1,150.84</i>	<i>6,270.96</i>	<i>4,817.32</i>
<i>Grants and gifts</i>	<i>9,325.11</i>	<i>12,543.19</i>	<i>37,027.49</i>	<i>11,752.83</i>
For expenses	9,325.11	12,543.19	37,027.49	11,752.83
For outlays	—	—	—	—
<i>All other</i>	—	723.72	38.85	—
Commercial	252,660.70	223,360.94	228,886.17	272,871.47
<i>Special assessments</i>	<i>12,833.32</i>	<i>3,984.07</i>	<i>8,810.76</i>	—
To meet expenses	—	—	2,168.77	—
To meet outlays	12,833.32	3,984.07	6,641.99	—
<i>Privileges</i>	<i>33,823.21</i>	<i>57,857.43</i>	<i>47,370.50</i>	<i>49,194.22</i>
<i>Departmental</i>	<i>49,288.93</i>	<i>51,629.95</i>	<i>43,098.82</i>	<i>30,622.11</i>
General government	8,751.20	2,742.80	682.08	3,967.42
Protection of persons and property	717.90	725.45	598.93	3,611.98
Health and sanitation	8,035.52	3,200.42	1,891.97	703.44
Highways	269.66	473.55	4,773.44	6,091.88
Charities	27,297.58	19,743.58	5,890.99	11,169.38
Soldiers' benefits	1,859.00	1,703.50	751.00	2,283.00
Schools	2,053.87	21,999.05	26,591.29	1,580.05
Libraries	254.20	348.60	1,170.71	—
Recreation	—	693.00	11.50	1,088.80
Unclassified	—	—	1,736.91	126.16
<i>Public service enterprises</i>	<i>121,906.25</i>	<i>77,492.04</i>	<i>87,650.26</i>	<i>175,348.42</i>
Electric light	—	—	—	—
Water	121,906.25	77,492.04	87,650.26	175,348.42
All other	—	—	—	—
<i>Cemeteries</i>	—	13,373.40	4,240.00	1,689.55
<i>Interest</i>	<i>34,808.99</i>	<i>19,024.05</i>	<i>37,715.83</i>	<i>16,017.17</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	4,935.74	22,624.24	4,635.28
All other	34,808.99	14,088.31	15,091.59	11,381.89
NON-REVENUE.	\$1,926,263.80	\$1,333,262.08	\$1,105,893.25	\$1,255,338.52
Offsets to outlays	—	27,842.62	8,248.65	26,641.98
<i>Departmental</i>	—	27,842.62	8,248.65	15,302.36
<i>Public service enterprises</i>	—	—	—	11,339.62
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,866,250.00	1,150,007.50	921,476.03	1,076,787.21
<i>Loans, general purposes</i>	<i>158,750.00</i>	—	<i>220,000.00</i>	<i>80,000.00</i>
<i>Loans, public service enterprises</i>	<i>52,500.00</i>	—	—	<i>50,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,655,000.00</i>	<i>1,150,000.00</i>	<i>700,000.00</i>	<i>900,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	565.23	<i>45,609.41</i>
<i>Premiums</i>	—	7.50	910.80	<i>1,177.80</i>
Transfers	6,523.03	4,709.62	11,727.05	9,951.04
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	6,523.03	4,709.62	11,727.05	9,951.04
Refunds	5,003.72	2,578.53	1,573.23	2,294.77
Agency, trust, and investment	48,487.05	148,123.81	162,868.29	139,663.52
<i>Taxes and licenses for State</i>	<i>48,450.00</i>	<i>54,315.00</i>	<i>37,660.50</i>	<i>44,370.00</i>
<i>Taxes for county</i>	—	82,437.37	76,891.77	67,343.20
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	37.05	11,371.44	48,316.02	27,950.32
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,576,195.37	\$1,694,690.49	\$1,146,385.52	\$1,579,723.85
Premiums	—	7.50	910.80	1,177.80
Municipal indebtedness	1,866,250.00	1,150,000.00	920,565.23	1,075,609.41
Transfers and refunds	11,526.75	7,288.15	13,300.28	12,245.81
Agency, trust, and investment	48,487.05	148,123.81	162,868.29	139,663.52
Total receipts	\$4,502,459.17	\$3,000,109.95	\$2,244,030.12	\$2,808,420.39
Balance on hand, including funds	10,498.52	120,070.63	146,884.34	214,705.64
GRAND TOTAL	\$4,512,957.69	\$3,120,180.58	\$2,390,914.46	\$3,023,126.03

¹ Includes \$16.41 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
Maintenance	\$1,477,610.30	\$1,304,797.09	\$871,465.90	\$1,140,862.91
<i>Departmental</i>	<i>1,417,304.62</i>	<i>1,240,911.80</i>	<i>815,065.26</i>	<i>1,066,836.55</i>
General government	98,617.08	66,444.61	51,824.42	75,853.19
Protection of persons and property	245,203.30	254,372.46	148,127.24	217,732.90
Health and sanitation	112,673.52	87,941.43	42,135.28	68,775.12
Highways	98,362.24	185,938.69	120,730.27	153,197.17
Charities	73,109.34	91,940.39	37,284.98	103,438.80
Soldiers' benefits	14,474.00	8,141.76	8,169.90	29,099.81
Schools	712,568.63	485,048.02	350,415.60	381,095.72
Libraries	7,587.85	33,386.09	42,524.76	1,000.00
Recreation	28,414.19	14,045.14	4,902.29	13,264.45
Pensions	8,865.94	5,517.20	2,078.37	11,234.45
Unclassified	17,428.53	8,136.01	6,872.15	12,144.94
<i>Public service enterprises</i>	<i>60,305.68</i>	<i>46,658.21</i>	<i>49,988.24</i>	<i>71,880.54</i>
Electric light	—	—	—	—
Water	60,305.68	46,658.21	48,839.62	71,880.54
All other	—	—	1,148.62	—
<i>Cemeteries</i>	<i>—</i>	<i>17,227.08</i>	<i>6,235.99</i>	<i>2,145.82</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>176.41</i>	<i>—</i>
Interest	179,047.84	83,929.24	39,448.34	111,914.35
<i>Loans, general purposes</i>	<i>140,175.97</i>	<i>83,249.24</i>	<i>39,448.34</i>	<i>89,195.88</i>
<i>Loans, public service enterprises</i>	<i>38,871.87</i>	<i>680.00</i>	<i>—</i>	<i>22,718.47</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	223,656.38	215,713.33	299,197.81	212,140.40
<i>Departmental</i>	<i>171,785.84</i>	<i>197,354.35</i>	<i>263,373.36</i>	<i>146,419.22</i>
General government	—	—	—	1,134.00
Protection of persons and property	6,406.81	29,007.17	2,049.58	8,872.64
Health and sanitation	17,833.42	15,969.50	9,543.32	10,611.82
Highways	146,328.16	106,812.47	73,068.81	122,020.47
Charities	—	30,947.34	—	—
Schools	91.30	9,542.11	174,091.20	—
Libraries	—	—	—	—
Recreation	1,126.15	3,124.43	4,620.45	3,780.29
Unclassified	—	1,951.33	—	—
<i>Public service enterprises</i>	<i>51,870.54</i>	<i>13,790.07</i>	<i>32,046.94</i>	<i>65,577.18</i>
Electric light	—	—	—	—
Water	51,870.54	13,790.07	32,046.94	65,577.18
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>4,568.91</i>	<i>3,777.51</i>	<i>144.00</i>
Municipal indebtedness	2,443,147.39	1,286,000.00	898,820.00	1,087,625.78
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>281,426.67</i>	<i>136,000.00</i>	<i>173,820.00</i>	<i>214,375.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,140,000.00</i>	<i>1,150,000.00</i>	<i>825,000.00</i>	<i>850,000.00</i>
<i>Warrants or orders, previous years</i>	<i>21,720.72</i>	<i>—</i>	<i>—</i>	<i>23,250.78</i>
Transfers	6,523.03	4,709.62	11,727.05	9,951.04
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,523.03</i>	<i>4,709.62</i>	<i>11,727.05</i>	<i>9,951.04</i>
Refunds	5,003.72	2,578.53	1,573.23	2,294.77
Agency, trust, and investment	48,450.00	148,598.17	165,687.59	119,778.82
<i>Taxes and licenses for State</i>	<i>48,450.00</i>	<i>54,315.00</i>	<i>37,660.50</i>	<i>44,370.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>82,437.37</i>	<i>76,891.77</i>	<i>67,343.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>11,845.80</i>	<i>51,135.32</i>	<i>8,065.62</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,656,658.14	\$1,388,726.33	\$910,914.24	\$1,252,777.26
Permanent debt (except from sinking funds)	281,426.67	136,000.00	173,820.00	214,375.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	223,656.38	215,713.33	299,197.81	212,140.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,161,720.72	1,150,000.00	825,000.00	873,250.78
Transfers (except to sinking funds)	—	—	—	—
and refunds	11,526.75	7,288.15	13,300.28	12,245.81
Agency, trust, and investment	48,450.00	148,598.17	165,687.59	119,778.82
Total payments	\$4,383,438.66	\$3,046,325.98	\$2,287,919.92	\$2,684,568.07
Balance on hand, including funds	129,519.03	73,854.60	102,994.54	338,557.96
GRAND TOTAL	\$4,512,957.69	\$3,120,180.58	\$2,390,914.46	\$3,023,126.03

¹ Includes \$6,720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
REVENUE.	\$1,417,637.86	\$1,014,699.15	\$1,115,900.14	\$998,123.71
General	1,171,274.89	798,403.94	893,945.54	834,129.95
Taxes	1,161,745.49	779,667.34	879,395.08	823,975.85
Property, poll, and income	1,143,176.34	725,470.51	810,786.74	732,420.44
Corporation, bank, etc.	18,569.15	54,196.83	68,608.34	91,555.41
Licenses and permits	2,912.50	1,996.00	2,589.90	1,833.00
Fines and forfeits	1,310.50	2,182.61	2,624.70	2,255.12
Grants and gifts	5,306.40	14,557.99	9,335.86	6,065.98
For expenses	5,306.40	14,557.99	9,335.86	6,065.98
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	246,362.97	216,295.21	221,954.60	163,993.76
Special assessments	28,988.89	15,899.52	9,398.35	405.78
To meet expenses	—	—	224.61	—
To meet outlays	28,988.89	15,899.52	9,173.74	405.78
Privileges	52,845.69	38,036.18	48,919.09	38,841.05
Departmental	31,644.85	39,473.28	20,727.75	28,693.80
General government	4,431.47	4,143.90	2,133.92	1,786.62
Protection of persons and property	838.12	1,397.51	279.85	1,202.02
Health and sanitation	12,657.16	3,144.45	1,412.33	3,598.65
Highways	4,036.99	2,562.11	140.77	549.94
Charities	2,595.72	17,019.87	11,235.49	12,730.78
Soldiers' benefits	1,509.37	853.75	582.00	681.50
Schools	4,134.08	9,045.54	1,901.96	7,208.37
Libraries	1,156.74	1,281.15	1,054.43	755.92
Recreation	284.20	25.00	170.00	130.00
Unclassified	1.00	—	1,817.00	—
Public service enterprises	79,580.93	100,264.42	106,919.71	82,200.20
Electric light	—	—	—	—
Water	79,580.93	99,911.68	106,313.21	81,326.10
All other	—	352.74	606.50	874.10
Cemeteries	15,758.29	8,709.98	—	9,037.68
Interest	37,544.32	13,911.83	35,988.99	4,815.25
On sinking funds	3,683.83	—	6,326.47	—
On trust and investment funds	662.86	1,798.24	20,821.11	551.35
All other	33,197.63	12,113.59	8,841.41	4,263.90
NON-REVENUE.	\$1,621,643.16	\$919,120.95	\$991,729.53	\$969,410.80
Offsets to outlays	3,761.57	6,000.00	4,315.15	16,018.63
Departmental	3,761.57	4,500.00	100.00	16,018.63
Public service enterprises	—	—	4,215.15	—
Cemeteries	—	1,500.00	—	—
Municipal indebtedness	1,242,806.30	796,052.42	796,438.15	838,019.15
Loans, general purposes	305,000.00	135,000.00	—	48,000.00
Loans, public service enterprises	35,000.00	—	245,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	900,000.00	645,000.00	550,000.00	790,000.00
Unpaid warrants or orders, current year	—	15,039.92	—	—
Premiums	2,806.30	1,021.50	1,438.15	19.15
Transfers	81,028.07	30,799.77	38,939.80	—
From sinking funds	78,000.00	—	123,500.00	—
All other	3,028.07	30,799.77	15,439.80	—
Refunds	3,205.63	3,251.33	3,228.71	2,219.85
Agency, trust, and investment	290,841.59	83,017.43	148,807.72	113,153.17
Taxes and licenses for State	40,908.38	33,575.00	32,725.00	36,975.00
Taxes for county	46,424.10	39,296.00	33,827.43	69,510.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	203,509.11	10,146.43	82,255.29	6,667.85
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,421,399.43	\$1,020,699.15	\$1,120,215.29	\$1,014,142.34
Premiums	2,806.30	1,021.50	1,438.15	19.15
Municipal indebtedness	1,240,000.00	795,030.92	795,000.00	838,000.00
Transfers and refunds	84,233.70	34,051.10	42,168.51	2,219.85
Agency, trust, and investment	290,841.59	83,017.43	148,807.72	113,153.17
Total receipts	\$3,039,281.02	\$1,933,820.10	\$2,107,629.67	\$1,967,534.51
Balance on hand, including funds	129,482.76	91,521.99	165,321.71	8,743.16
GRAND TOTAL	\$3,168,763.78	\$2,025,342.09	\$2,272,951.38	\$1,976,277.67

¹ Includes \$8,500 from investment fund.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
Maintenance	\$1,005,411.28	\$754,146.02	\$889,797.95	\$769,657.25
Departmental	943,357.05	708,838.70	844,919.68	727,030.15
General government	81,018.60	45,197.34	52,706.16	49,003.31
Protection of persons and property	164,497.45	113,619.31	179,841.33	127,190.47
Health and sanitation	92,088.44	43,053.17	46,720.92	49,917.93
Highways	104,756.65	132,144.72	88,797.03	110,736.89
Charities	23,147.86	60,192.17	59,558.16	52,684.61
Soldiers' benefits	12,022.29	8,460.29	7,008.89	4,637.98
Schools	362,071.82	281,844.91	361,791.84	290,330.26
Libraries	22,347.63	14,487.16	16,329.36	14,594.10
Recreation	44,070.12	4,839.66	22,176.50	3,215.93
Pensions	17,557.99	—	912.50	4,166.25
Unclassified	19,778.20	4,999.97	9,076.99	20,552.42
Public service enterprises	44,564.36	34,606.26	44,590.69	32,129.14
Electric light	—	—	—	—
Water	44,564.36	33,980.54	43,260.16	30,718.84
All other	—	625.72	1,330.53	1,410.30
Cemeteries	17,489.87	10,701.06	—	10,497.96
Administration of trust funds	—	—	287.58	—
Interest	113,296.00	68,135.32	53,462.38	48,108.07
Loans, general purposes	87,737.73	53,094.07	35,590.44	41,383.73
Loans, public service enterprises	25,558.27	15,041.25	17,871.94	6,724.34
Loans, cemeteries	—	—	—	—
Outlays	375,659.71	300,094.19	129,921.07	122,977.33
Departmental	337,006.28	241,286.15	52,374.69	112,125.27
General government	2,851.82	—	—	357.25
Protection of persons and property	28,574.99	299.80	2,731.12	10,727.50
Health and sanitation	80,985.90	35,350.16	4,983.28	9,589.91
Highways	107,828.52	138,871.33	40,498.23	90,361.17
Charities	—	32,794.43	—	—
Schools	111,917.47	10,243.48	19.80	1,089.44
Libraries	—	—	4,142.26	—
Recreation	4,847.58	427.10	—	—
Unclassified	—	23,299.85	—	—
Public service enterprises	33,653.77	57,386.01	77,546.38	9,358.70
Electric light	—	—	—	—
Water	33,653.77	57,386.01	77,546.38	9,358.70
All other	—	—	—	—
Cemeteries	4,999.66	1,422.03	—	1,493.36
Municipal indebtedness	1,054,606.15	684,852.04	871,500.00	871,495.00
From sinking funds	78,000.00	—	¹ 23,500.00	—
From revenue and other sources	176,606.15	114,600.00	98,000.00	106,495.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	800,000.00	545,000.00	750,000.00	765,000.00
Warrants or orders, previous years	—	25,252.04	—	—
Transfers	81,028.07	30,799.77	38,939.80	—
To sinking funds from revenue	—	—	10,000.00	—
All other	81,028.07	30,799.77	28,939.80	—
Refunds	3,205.63	3,251.33	3,228.71	2,219.85
Agency, trust, and investment	209,603.47	84,236.62	154,086.82	113,689.96
Taxes and licenses for State	40,908.38	33,575.00	32,725.00	36,975.00
Taxes for county	46,424.10	39,296.00	33,827.43	69,510.32
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	122,270.99	11,865.62	87,534.39	7,204.64
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$1,118,707.28	\$822,281.34	\$943,260.33	\$817,765.32
Permanent debt (except from sinking funds)	176,606.15	114,600.00	98,000.00	106,495.00
Sinking fund requirements from revenue	—	—	10,000.00	—
Outlays	375,659.71	300,094.19	129,921.07	122,977.33
Permanent debt from sinking funds	78,000.00	—	¹ 23,500.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	800,000.00	570,252.04	750,000.00	765,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	84,233.70	34,051.10	32,168.51	2,219.85
Agency, trust, and investment	209,603.47	84,236.62	154,086.82	113,689.96
Total payments	\$2,842,810.31	\$1,925,515.29	\$2,140,936.73	\$1,928,147.46
Balance on hand, including funds	325,953.47	99,826.80	132,014.65	48,130.21
GRAND TOTAL	\$3,168,763.78	\$2,025,342.09	\$2,272,951.38	\$1,976,277.67

¹ Includes \$8,500 from investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
REVENUE.	\$1,575,831.07	\$1,495,568.07	\$965,295.58	\$944,757.56
General	903,434.58	852,134.28	737,196.11	755,108.98
<i>Taxes</i>	<i>889,648.21</i>	<i>811,053.07</i>	<i>729,970.54</i>	<i>743,019.49</i>
Property, poll, and income	778,888.76	754,705.64	679,145.43	667,729.31
Corporation, bank, etc.	110,759.45	56,347.43	50,825.11	75,290.18
Licenses and permits	2,009.00	6,081.70	2,227.52	3,239.02
Fines and forfeits	7,421.40	5,717.58	2,840.00	4,150.97
Grants and gifts	4,355.97	29,281.93	2,158.05	4,699.50
For expenses	4,355.97	29,281.93	2,158.05	4,699.50
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	672,396.49	643,433.79	228,099.47	189,648.58
<i>Special assessments</i>	<i>1,777.25</i>	<i>2,424.12</i>	<i>.22</i>	<i>10,783.89</i>
To meet expenses	—	—	.22	9,318.00
To meet outlays	1,777.25	2,424.12	—	1,465.89
<i>Privileges</i>	<i>30,026.38</i>	<i>41,044.28</i>	<i>30,077.25</i>	<i>35,419.89</i>
Departmental	113,177.48	22,979.63	49,069.88	31,044.93
General government	1,823.71	2,169.89	1,611.41	2,500.50
Protection of persons and property	792.39	257.60	482.66	1,704.00
Health and sanitation	31,329.01	4,257.39	23,988.05	3,289.20
Highways	322.24	1,323.48	1,881.48	1,865.72
Charities	75,686.25	6,446.13	13,760.06	9,519.09
Soldiers' benefits	1,068.00	1,168.50	1,565.50	516.00
Schools	1,655.88	7,318.83	5,539.00	6,876.19
Libraries	—	—	241.72	—
Recreation	50.00	11.54	—	4,737.23
Unclassified	450.00	26.27	—	37.00
<i>Public service enterprises</i>	<i>506,252.33</i>	<i>545,788.53</i>	<i>115,498.63</i>	<i>95,297.98</i>
Electric light	308,261.45	146,768.14	—	—
Water	197,313.63	85,020.39	115,498.63	95,297.98
All other	677.25	—	—	—
<i>Cemeteries</i>	<i>6,246.37</i>	<i>—</i>	<i>14,982.54</i>	<i>5,213.29</i>
<i>Interest</i>	<i>14,916.68</i>	<i>31,197.23</i>	<i>18,470.95</i>	<i>11,888.55</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,416.49	144.15	6,411.39	—
All other	11,500.19	31,053.08	12,059.56	11,888.55
NON-REVENUE.	\$1,137,846.50	\$1,094,050.51	\$1,375,698.22	\$531,637.22
Offsets to outlays	16,351.01	42,299.26	30,906.95	34,539.96
<i>Departmental</i>	<i>16,351.01</i>	<i>42,295.31</i>	<i>30,906.95</i>	<i>32,434.99</i>
Public service enterprises	—	3.95	—	2,104.97
Cemeteries	—	—	—	—
Municipal indebtedness	1,020,243.60	970,996.60	1,244,641.76	412,290.70
<i>Loans, general purposes</i>	<i>—</i>	<i>569,000.00</i>	<i>607,600.00</i>	<i>12,000.00</i>
Loans, public service enterprises	20,000.00	100,000.00	35,100.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,000,000.00	300,000.00	600,000.00	400,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	243.60	1,996.60	1,941.76	290.70
Transfers	7,935.73	144.15	2,374.62	512.86
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	7,935.73	144.15	2,374.62	512.86
Refunds	2,216.55	4,387.35	2,712.17	1,165.15
Agency, trust, and investment	91,099.61	76,223.15	95,062.72	83,128.55
<i>Taxes and licenses for State</i>	<i>31,448.31</i>	<i>28,645.00</i>	<i>26,180.00</i>	<i>32,470.00</i>
Taxes for county	47,604.68	37,308.52	29,788.80	38,003.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	12,046.62	10,269.63	39,093.92	12,655.55
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,592,182.08	\$1,537,867.33	\$996,202.53	\$979,297.52
Premiums	243.60	1,996.60	1,941.76	290.70
Municipal indebtedness	1,020,000.00	969,000.00	1,242,700.00	412,000.00
Transfers and refunds	10,152.28	4,531.50	5,086.79	1,678.01
Agency, trust, and investment	91,099.61	76,223.15	95,062.72	83,128.55
Total receipts	\$2,713,677.57	\$2,589,618.58	\$2,340,993.80	\$1,476,394.78
<i>Balance on hand, including funds</i>	<i>57,500.27</i>	<i>360,854.44</i>	<i>141,586.63</i>	<i>86,558.25</i>
GRAND TOTAL	\$2,771,177.84	\$2,950,473.02	\$2,482,580.43	\$1,562,953.03

¹ Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
Maintenance	\$1,298,331.35	\$1,161,458.50	\$757,621.72	\$648,388.41
<i>Departmental</i>	961,358.26	732,865.10	683,475.97	590,571.85
General government	60,133.01	39,683.02	54,381.33	35,594.09
Protection of persons and property	176,979.13	110,639.13	110,478.54	95,719.08
Health and sanitation	86,926.79	43,603.15	42,673.07	62,469.53
Highways	79,853.86	118,297.15	78,959.07	86,732.59
Charities	153,779.93	32,022.26	58,032.67	32,233.41
Soldiers' benefits	9,962.28	3,304.32	10,973.30	5,663.21
Schools	353,110.62	344,121.83	261,135.67	219,947.22
Libraries	4,000.00	23,001.33	22,405.42	12,000.00
Recreation	9,384.42	7,690.24	20,641.09	21,236.17
Pensions	12,391.00	—	12,584.10	5,580.58
Unclassified	14,837.22	10,502.67	11,211.71	13,395.97
<i>Public service enterprises</i>	327,328.93	428,468.80	60,865.17	47,257.71
Electric light	248,492.34	1 393,220.29	—	—
Water	77,003.07	35,248.51	60,865.17	47,257.71
All other	1,833.52	—	—	—
<i>Cemeteries</i>	9,644.16	124.60	13,280.58	10,558.85
<i>Administration of trust funds</i>	—	—	—	—
Interest	74,785.75	47,919.52	63,535.43	47,715.20
<i>Loans, general purposes</i>	67,756.30	28,752.02	49,756.85	43,995.20
<i>Loans, public service enterprises</i>	7,029.45	19,167.50	13,778.58	3,720.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	118,030.48	710,590.66	350,388.26	203,964.16
<i>Departmental</i>	77,662.48	469,000.54	312,734.41	165,973.79
General government	391.00	—	—	—
Protection of persons and property	8,772.51	—	2,768.39	43,296.15
Health and sanitation	17,917.67	46,897.85	62,954.81	24,593.90
Highways	48,160.89	127,728.90	51,717.20	97,596.90
Charities	—	—	—	—
Schools	2,391.16	288,609.32	177,233.66	486.84
Libraries	—	—	—	—
Recreation	29.25	5,764.47	18,060.35	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	40,368.00	241,590.12	36,767.85	37,990.37
Electric light	4,028.38	1 393,641.15	—	—
Water	36,339.62	201,948.97	36,767.85	37,990.37
All other	—	—	—	—
<i>Cemeteries</i>	—	—	886.00	—
Municipal indebtedness	1,107,000.00	507,100.00	688,474.94	486,100.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	142,000.00	107,100.00	138,474.94	86,100.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	965,000.00	400,000.00	550,000.00	400,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	7,935.73	144.15	2,374.62	512.86
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	7,935.73	144.15	2,374.62	512.86
Refunds	2,216.55	4,387.35	2,712.17	1,165.15
Agency, trust, and investment	89,682.23	75,519.18	96,359.48	83,043.55
<i>Taxes and licenses for State</i>	31,448.31	28,645.00	26,180.00	32,470.00
<i>Taxes for county</i>	47,604.68	37,308.52	29,788.80	38,003.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	10,629.24	9,565.66	40,390.68	12,570.55
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$1,373,117.10	\$1,209,378.02	\$821,157.15	\$696,103.61
Permanent debt (except from sinking funds)	142,000.00	107,100.00	138,474.94	86,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	118,030.48	710,590.66	350,388.26	203,964.16
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	965,000.00	400,000.00	550,000.00	400,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	10,152.28	4,531.50	5,086.79	1,678.01
Agency, trust, and investment	89,682.23	75,519.18	96,359.48	83,043.55
Total payments	\$2,697,982.09	\$2,507,119.36	\$1,961,466.62	\$1,470,889.33
<i>Balance on hand, including funds</i>	73,195.75	443,353.66	521,113.81	92,063.70
GRAND TOTAL	\$2,771,177.84	\$2,950,473.02	\$2,482,580.43	\$1,562,953.03

1 Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Marlborough Newburyport	
	POPULATION 15,587	POPULATION 15,084
REVENUE.	\$790,140.72	\$606,347.61
General	627,424.26	460,893.40
<i>Taxes</i>	<i>617,402.98</i>	<i>451,898.09</i>
Property, poll, and income	589,773.44	423,839.78
Corporation, bank, etc.	27,629.54	28,058.31
<i>Licenses and permits</i>	<i>1,301.01</i>	<i>1,641.31</i>
<i>Fines and forfeits</i>	<i>2,507.50</i>	<i>1,497.00</i>
<i>Grants and gifts</i>	<i>6,212.77</i>	<i>5,857.00</i>
For expenses	6,212.77	5,857.00
For outlays	—	—
<i>All other</i>	—	—
Commercial	162,716.46	145,454.21
<i>Special assessments</i>	<i>16,036.35</i>	<i>2,717.98</i>
To meet expenses	2,653.28	51.99
To meet outlays	13,383.07	2,665.99
<i>Privileges</i>	<i>25,472.94</i>	<i>21,787.18</i>
<i>Departmental</i>	<i>41,101.68</i>	<i>22,318.77</i>
General government	1,295.83	1,300.29
Protection of persons and property	2,324.77	3,234.51
Health and sanitation	14,994.61	1,988.69
Highways	8,414.69	2,461.80
Charities	6,915.29	6,731.52
Soldiers' benefits	2,372.71	2,454.50
Schools	4,783.78	3,583.82
Libraries	—	393.64
Recreation	—	—
Unclassified	—	170.00
<i>Public service enterprises</i>	<i>64,270.97</i>	<i>78,133.31</i>
Electric light	—	—
Water	64,270.97	78,133.31
All other	—	—
<i>Cemeteries</i>	<i>1,365.95</i>	<i>331.00</i>
<i>Interest</i>	<i>14,468.57</i>	<i>20,165.97</i>
On sinking funds	1,825.23	—
On trust and investment funds	1,600.13	13,141.01
All other	11,043.21	7,024.96
NON-REVENUE.	\$747,451.83	\$300,532.49
Offsets to outlays	30,130.84	1,002.18
<i>Departmental</i>	<i>24,322.02</i>	<i>441.07</i>
<i>Public service enterprises</i>	<i>5,573.82</i>	<i>561.11</i>
<i>Cemeteries</i>	<i>235.00</i>	<i>—</i>
Municipal indebtedness	625,042.50	210,000.00
<i>Loans, general purposes</i>	<i>75,000.00</i>	<i>25,000.00</i>
<i>Loans, public service enterprises</i>	<i>20,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>530,000.00</i>	<i>185,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>42.50</i>	<i>—</i>
Transfers	12,800.00	10,525.47
<i>From sinking funds</i>	<i>12,000.00</i>	<i>—</i>
<i>All other</i>	<i>800.00</i>	<i>10,525.47</i>
Refunds	784.20	1,180.84
Agency, trust, and investment	78,694.29	77,824.00
<i>Taxes and licenses for State</i>	<i>22,525.00</i>	<i>18,105.00</i>
<i>Taxes for county</i>	<i>25,629.97</i>	<i>27,479.12</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>30,539.32</i>	<i>32,239.88</i>
<i>All other</i>	<i>—</i>	<i>—</i>
RECAPITULATION.		
Revenue and offsets to outlays	\$820,271.56	\$607,349.79
Premiums	42.50	—
Municipal indebtedness	625,000.00	210,000.00
Transfers and refunds	13,584.20	11,706.31
Agency, trust, and investment	78,694.29	77,824.00
Total receipts	\$1,537,592.55	\$906,880.10
Balance on hand, including funds	32,537.52	93,993.57
GRAND TOTAL	\$1,570,130.07	\$1,000,873.67

¹ Includes \$800 applied to payment of interest on water loans.

Graded According to Population of 1930 — Continued.

	PAYMENTS.	Marlborough POPULATION 15,587	Newburyport POPULATION 15,084
Maintenance		\$604,905.61	\$490,576.48
<i>Departmental</i>		572,692.25	444,388.35
General government		49,885.96	24,612.98
Protection of persons and property		101,567.14	82,004.32
Health and sanitation		37,846.33	35,090.72
Highways		110,275.99	62,202.90
Charities		51,148.00	37,830.78
Soldiers' benefits		11,023.20	9,945.15
Schools		182,572.57	164,593.10
Libraries		9,429.54	14,919.19
Recreation		8,661.66	8,066.87
Pensions		3,247.60	649.92
Unclassified		7,034.26	4,472.42
<i>Public service enterprises</i>		28,964.03	45,168.23
Electric light		—	—
Water		28,964.03	45,168.23
All other		—	—
<i>Cemeteries</i>		3,249.33	1,019.90
<i>Administration of trust funds</i>		—	—
Interest		45,777.05	21,630.89
<i>Loans, general purposes</i>		43,192.05	17,393.39
<i>Loans, public service enterprises</i>		2,585.00	4,237.50
<i>Loans, cemeteries</i>		—	—
Outlays		164,534.41	66,743.60
<i>Departmental</i>		131,280.98	62,712.88
General government		—	—
Protection of persons and property		—	30,498.02
Health and sanitation		8,239.85	26,477.64
Highways		123,041.13	5,124.87
Charities		—	—
Schools		—	—
Libraries		—	612.35
Recreation		—	—
Unclassified		—	—
<i>Public service enterprises</i>		28,253.36	4,030.72
Electric light		—	—
Water		28,253.36	4,030.72
All other		—	—
<i>Cemeteries</i>		5,000.07	—
Municipal indebtedness		643,500.00	256,000.00
<i>From sinking funds</i>		12,000.00	—
<i>From revenue and other sources</i>		121,500.00	71,000.00
<i>Bonds refunded, current year</i>		—	—
<i>Temporary loans (including revenue loans)</i>		510,000.00	185,000.00
<i>Warrants or orders, previous years</i>		—	—
Transfers		12,800.00	10,525.47
<i>To sinking funds from revenue</i>		—	—
<i>All other</i>		12,800.00	10,525.47
Refunds		784.20	1,180.84
Agency, trust, and investment		68,429.25	78,185.76
<i>Taxes and licenses for State</i>		22,525.00	18,105.00
<i>Taxes for county</i>		25,629.97	27,479.12
<i>Expenditures for grade crossings</i>		—	—
<i>Sinking and other permanent funds</i>		20,274.28	32,601.64
<i>All other</i>		—	—
RECAPITULATION.			
Maintenance and interest		\$650,682.66	\$512,207.37
Permanent debt (except from sinking funds)		121,500.00	71,000.00
Sinking fund requirements from revenue		—	—
Outlays		164,534.41	66,743.60
Permanent debt from sinking funds		12,000.00	—
Bonds refunded, current year		—	—
Temporary loans		510,000.00	185,000.00
Transfers (except to sinking funds)		—	—
and refunds		13,584.20	11,706.31
Agency, trust, and investment		68,429.25	78,185.76
Total payments		\$1,540,730.52	\$924,843.04
Balance on hand, including funds		29,399.55	76,030.63
GRAND TOTAL		\$1,570,130.07	\$1,000,873.67

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,940,335
REVENUE.		\$207,510,004.58
General		168,233,668.38
<i>Taxes</i>		165,060,362.12
Property, poll, and income		153,767,681.10
Corporation, bank, etc.		11,292,681.02
<i>Licenses and permits</i>		695,444.62
<i>Fines and forfeits</i>		621,965.10
<i>Grants and gifts</i>		1,850,734.50
For expenses		1,831,074.70
For outlays		19,659.80
<i>All other</i>		5,162.04
Commercial		39,276,336.20
<i>Special assessments</i>		1,872,014.26
To meet expenses		814,670.82
To meet outlays		1,057,343.44
<i>Privileges</i>		4,551,416.95
<i>Departmental</i>		¹ 6,761,401.90
General government		328,946.85
Protection of persons and property		264,023.76
Health and sanitation		1,072,769.05
Highways		295,306.54
Charities		2,881,301.23
Soldiers' benefits		142,097.19
Schools		1,409,511.68
Libraries		76,094.42
Recreation		233,843.94
Unclassified		¹ 57,507.24
<i>Public service enterprises</i>		19,771,906.55
Electric light		² 3,113,304.65
Water		13,688,183.45
All other		2,970,418.45
<i>Cemeteries</i>		702,134.07
<i>Interest</i>		5,617,462.47
On sinking funds		³ 2,129,134.55
On trust and investment funds		1,202,813.30
All other		2,285,514.62
NON-REVENUE.		\$172,647,478.71
Offsets to outlays		1,149,733.34
<i>Departmental</i>		890,733.55
<i>Public service enterprises</i>		257,264.79
<i>Cemeteries</i>		1,735.00
Municipal indebtedness		132,530,693.87
<i>Loans, general purposes</i>		18,779,550.00
<i>Loans, public service enterprises</i>		4,394,600.00
<i>Loans, cemeteries</i>		37,000.00
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		107,584,700.00
<i>Unpaid warrants or orders, current year</i>		1,603,825.91
<i>Premiums</i>		⁴ 131,017.96
Transfers		10,889,196.21
<i>From sinking funds</i>		⁵ 7,834,097.70
<i>All other</i>		3,055,098.51
Refunds		878,260.35
Agency, trust, and investment		27,199,594.94
<i>Taxes and licenses for State</i>		6,084,132.29
<i>Taxes for county</i>		8,024,900.90
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		13,058,919.03
<i>All other</i>		31,642.72
RECAPITULATION.		
Revenue and offsets to outlays		\$208,659,737.92
Premiums		⁴ 131,017.96
Municipal indebtedness		132,399,675.91
Transfers and refunds		11,767,456.56
Agency, trust, and investment		27,199,594.94
Total receipts		\$380,157,483.29
Balance on hand, including funds		29,834,283.47
GRAND TOTAL		\$409,991,766.76

¹ Includes \$350.41 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$800 applied to payment of interest on water loans.⁴ Includes \$667.50 of premiums on Rapid Transit Loans, available for construction.⁵ Includes \$8,500 from investment fund.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).

POPULATION
2,940,335

Maintenance	\$157,183,110.43
<i>Departmental</i>	<i>145,913,895.14</i>
General government	6,929,825.46
Protection of persons and property	28,876,214.74
Health and sanitation	14,690,029.42
Highways	14,493,782.55
Charities	14,508,084.07
Soldiers' benefits	1,334,522.29
Schools	51,396,323.44
Libraries	2,944,440.21
Recreation	5,332,625.54
Pensions	3,812,566.30
Unclassified	1,595,481.12
<i>Public service enterprises</i>	<i>10,173,711.43</i>
Electric light	¹ 2,300,433.90
Water	6,823,646.32
All other	1,049,631.21
<i>Cemeteries</i>	<i>902,090.96</i>
<i>Administration of trust funds</i>	<i>193,412.90</i>
Interest	16,912,181.41
<i>Loans, general purposes</i>	<i>12,052,084.79</i>
<i>Loans, public service enterprises</i>	<i>4,856,704.12</i>
<i>Loans, cemeteries</i>	<i>3,392.50</i>
Outlays	38,902,757.45
<i>Departmental</i>	<i>32,514,582.99</i>
General government	467,099.18
Protection of persons and property	850,541.97
Health and sanitation	6,370,319.75
Highways	12,698,712.21
Charities	1,264,925.30
Schools	9,195,911.71
Libraries	264,640.41
Recreation	879,208.62
Unclassified	523,223.84
<i>Public service enterprises</i>	<i>6,242,973.58</i>
Electric light	¹ 332,112.26
Water	4,327,944.74
All other	1,582,916.58
<i>Cemeteries</i>	<i>145,200.88</i>
Municipal indebtedness	135,622,419.72
<i>From sinking funds</i>	<i>² 7,905,097.70</i>
<i>From revenue and other sources</i>	<i>³ 19,636,936.09</i>
<i>Bonds refunded, current year</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>106,596,700.00</i>
<i>Warrants or orders, previous years</i>	<i>1,483,685.93</i>
Transfers	10,889,196.21
<i>To sinking funds from revenue</i>	<i>⁴ 1,186,803.07</i>
<i>All other</i>	<i>9,702,393.14</i>
Refunds	878,260.35
Agency, trust, and investment	23,921,629.88
<i>Taxes and licenses for State</i>	<i>6,084,132.29</i>
<i>Taxes for county</i>	<i>8,024,900.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,777,038.07</i>
<i>All other</i>	<i>35,558.62</i>

RECAPITULATION.

Maintenance and interest	\$174,095,291.84
Permanent debt (except from sinking funds)	³ 19,636,936.09
Sinking fund requirements from revenue	⁴ 1,186,803.07
Outlays	38,902,757.45
Permanent debt from sinking funds	² 7,905,097.70
Bonds refunded, current year	—
Temporary loans	108,080,385.93
Transfers (except to sinking funds)	—
and refunds	10,580,653.49
Agency, trust, and investment	23,921,629.88
Total payments	\$384,309,555.45
Balance on hand, including funds	25,682,211.31
GRAND TOTAL	\$409,991,766.76

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes serial payments amounting to \$738,797.70 and \$8,500 paid from investment fund.³ Includes \$24,996.42 highway debt paid from bond redemption fund; \$6,720 paid to the county for debt incurred for bridge purposes; \$3,927.63 paid from sale of real estate; \$3,000 paid from offsets to outlays.⁴ Includes \$21,977 from sale of real estate.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

CITIES.	Population of 1930	A		B. TAXES			C. LICENSES AND PERMITS			
		TOTAL RECEIPTS	Property, Poll, and Income	FROM STATE		Soldiers' Exemption	LICENSES		PERMITS	
				Corporation	Street Railway		Liquor	All Other	Marriage	All Other
BOSTON	781,188	\$59,370,830.29	\$54,483,788.69	\$3,536,999.87	\$126,730.02	\$75,790.01	\$1,764.75	\$183,979.99	\$8,253.00	\$117,029.70
WORCESTER	195,311	11,242,669.26	10,282,066.56	682,234.48	—	12,889.14	476.25	31,513.10	1,668.00	2,892.73
SPRINGFIELD	149,900	9,503,206.34	8,639,203.95	581,759.19	—	13,393.68	—	25,233.80	1,266.00	5,624.25
FALL RIVER	115,274	6,124,760.08	6,380,704.85	922,565.75	4,867.22	—	—	15,882.52	1,921.00	1,096.62
CAMBRIDGE	113,643	6,744,931.97	6,215,845.55	422,560.13	20,366.96	6,234.14	—	17,138.15	1,445.00	16,737.71
NEW BEDFORD	112,597	6,796,432.40	5,849,882.31	776,937.90	—	10,072.88	31.00	14,403.63	941.00	1,354.11
SOMERVILLE	103,908	3,708,495.03	3,473,927.66	153,000.52	14,057.87	2,606.16	—	8,285.00	1,247.00	6,579.06
LYNN	102,320	4,280,331.72	3,900,036.32	284,730.24	5,536.91	5,883.31	—	17,938.32	1,187.00	6,322.70
LOWELL	100,324	4,509,526.32	4,012,824.58	358,185.48	5,624.94	10,354.60	16.50	13,024.00	839.00	2,266.87
LAWRENCE	85,068	4,076,254.04	3,451,224.53	555,979.59	2,791.74	1,971.97	21.00	8,017.75	887.00	1,813.95
QUINCY	71,983	4,144,630.38	3,954,596.73	111,168.72	3,198.23	1,779.03	—	9,553.50	723.00	7,382.32
NEWTON	65,276	4,432,994.94	4,253,456.31	111,637.99	1,466.96	20,242.86	14.00	4,265.10	775.05	—
BROCKTON	63,797	2,989,531.07	2,753,151.07	183,260.68	4,482.32	7,619.48	—	8,786.96	524.00	1,978.24
MEDFORD	59,714	2,379,333.88	2,300,699.82	42,008.04	6,857.25	1,710.83	—	5,074.00	622.00	3,331.50
MALDEN	58,036	2,249,914.12	2,125,847.34	78,301.85	6,288.82	5,265.20	—	4,130.50	665.00	3,321.50
HOLYOKE	56,537	3,115,794.13	1,906,135.51	386,889.39	—	6,546.71	20.00	10,068.90	496.00	1,889.63
PITTSFIELD	49,677	2,120,050.63	1,906,135.51	164,748.74	—	11,501.90	—	7,491.86	379.00	455.75
HAVERHILL	48,710	2,160,698.46	2,019,811.31	89,292.76	3,422.86	3,920.50	53.26	8,542.50	347.00	666.00
EVERETT	48,424	2,706,793.92	2,535,409.32	119,803.47	8,602.99	1,154.70	388.23	3,095.45	551.00	2,977.61
CHelsea	45,816	2,466,859.89	2,335,367.92	116,411.27	2,889.84	1,989.98	18.77	5,684.55	621.00	3,707.46
CHICAGO	43,930	1,760,408.90	1,538,011.32	178,792.65	—	1,435.08	—	4,775.00	—	—
SALER	43,253	1,004,592.73	1,732,824.15	113,945.09	3,091.57	2,138.67	80.17	2,915.50	409.00	775.86
WALTHAM	40,692	1,869,893.59	1,808,631.15	130,808.97	—	8,728.99	—	3,517.50	341.00	1,431.58
TAUNTON	39,247	1,964,470.54	1,828,662.32	113,083.26	—	2,271.51	—	2,974.50	395.00	—
REVERE	37,355	3,519,459.06	1,374,204.30	113,193.66	2,575.05	2,669.41	6.75	4,509.50	333.00	170.43
BEVERLY	35,680	2,323,534.67	2,216,224.76	18,082.37	1,950.60	1,197.79	—	11,456.60	390.00	3,163.50
NORTHAMPTON	25,086	1,443,456.93	1,332,485.55	86,185.56	1,214.88	6,017.39	—	2,809.50	205.00	—
NEVERLY	24,381	909,250.70	796,776.00	64,056.40	—	1,492.50	—	3,391.50	197.00	—
GLoucester	24,204	1,280,210.40	1,200,626.06	54,426.61	1,262.86	3,341.83	—	4,872.30	200.00	93.00
MELROSE	23,170	1,171,274.89	1,143,176.34	15,666.35	—	5,320.27	—	1,767.00	205.00	940.50
ATTLEBORO	21,810	798,403.94	725,470.51	48,680.28	1,253.37	4,814.24	—	1,794.00	202.00	—
NORTH ADAMS	21,769	893,945.54	822,535.16	62,535.16	—	2,017.36	—	1,564.00	213.00	219.00
PEABODY	21,345	903,434.58	778,888.76	108,166.21	1,285.66	1,307.58	5.00	1,664.00	164.00	311.50
WESTFIELD	19,775	852,134.28	779,196.11	52,802.34	—	2,415.10	—	4,873.00	143.00	1,065.70
WOBURN	19,434	737,196.11	679,145.43	47,519.50	946.51	2,337.50	7.00	1,355.00	197.00	668.52
GARDNER	19,399	755,108.98	667,729.31	73,879.01	—	1,380.42	—	2,758.00	169.00	312.02
MALBOROUGH	15,587	627,434.26	589,773.44	23,644.79	—	3,768.15	6.00	921.50	158.00	215.51
NEWBURYPORT	15,084	460,893.40	423,839.78	24,173.99	175.94	3,505.97	—	1,355.00	126.00	162.31
39 Cities	2,940,335	\$168,233,668.38	\$153,707,651.10	\$10,798,499.87	\$23,541.37	\$260,163.39	\$2,483.25	\$469,489.38	\$28,488.05	\$194,983.94

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1930	D. FINES AND FORFEITS			E. GRANTS AND GIFTS			F Other General Revenue	
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS				
					FROM STATE		From County, Dog Licenses		
					Education	All Other			
BOSTON	781,188	\$269,796.21	—	\$986.24	\$476,424.60	\$4,900.00	\$27,204.00	\$54,847.35	\$2,337.86
WORCESTER	195,311	23,280.86	—	1,346.00	146,275.99	—	12,088.95	35,654.51	154.69
SPRINGFIELD	149,900	36,396.90	—	—	66,053.65	—	11,274.55	47,838.65	1.00
FALL RIVER	115,274	10,349.62	—	559.00	69,324.82	—	5,651.06	10,739.04	373.97
CAMBRIDGE	113,643	9,558.45	—	609.00	25,468.90	—	3,277.77	4,298.45	574.65
NEW BEDFORD	112,597	12,767.83	—	—	104,263.28	—	8,085.60	17,692.86	—
SOMERVILLE	103,908	14,372.34	\$311.25	—	27,163.88	—	2,717.80	4,226.49	—
LYNN	102,320	25,588.62	—	1,000.00	24,079.27	1,000.00	3,504.83	2,819.12	—
LOWELL	100,234	32,194.31	—	—	54,291.43	1,375.00	5,324.03	10,763.80	4,531.78
LAWRENCE	85,068	7,976.08	—	—	37,802.03	1,000.00	723.07	6,235.33	—
QUINCY	71,983	6,833.09	—	1,220.00	32,795.38	—	4,251.68	11,128.70	—
NEWTON	65,276	8,592.75	—	—	36,408.79	—	6,027.65	6,228.48	—
BROCKTON	63,797	8,476.74	—	986.00	11,101.59	—	5,722.04	3,355.68	1,879.00
MEDFORD	59,714	7,005.33	—	230.00	11,101.59	900.00	4,923.69	118.42	—
MALDEN	58,036	14,875.53	—	—	5,853.00	—	2,920.30	428.41	—
HOLYOKE	56,537	22,930.34	—	—	7,879.67	—	2,319.21	5,521.42	—
PITTSFIELD	49,677	11,688.82	—	—	39,844.92	—	2,842.40	3,458.07	—
HAVERHILL	48,710	8,855.20	118.00	—	11,295.30	1,000.00	2,740.37	2,540.46	—
EVERETT	48,424	7,821.76	35.55	—	19,019.77	—	3,733.25	3,240.02	749.56
CHELSEA	45,816	7,378.26	427.00	—	20,210.16	—	1,861.20	433.46	207.74
CHICOPEE	43,930	6,288.00	150.00	—	9,862.21	—	3,092.98	2,932.87	—
SALAM	43,353	3,536.71	598.00	—	25,939.36	—	789.01	2,279.60	—
FITCHBURG	40,692	2,271.70	—	—	10,199.27	500.00	2,580.97	2,271.02	—
WALTHAM	39,247	4,346.65	111.41	—	10,695.61	—	3,005.64	925.54	—
TAUNTON	37,355	2,632.97	152.00	—	9,129.61	—	3,020.05	1,222.46	—
REVERE	35,680	2,564.08	—	—	8,371.11	—	2,954.00	—	—
BEVERLY	25,086	1,150.84	—	—	6,371.11	—	1,085.36	2,398.03	723.72
NORTHAMPTON	24,381	6,270.96	—	—	18,542.78	—	1,248.25	16,659.46	38.85
GLOUCESTER	24,204	4,216.32	—	601.00	5,017.64	1,625.00	1,248.65	3,861.54	—
MELROSE	23,170	1,310.50	—	—	1,529.04	—	2,649.18	1,128.18	—
LEOMINSTER	21,810	2,182.61	—	—	7,619.30	—	1,851.53	5,087.16	—
ATTLEBORO	21,769	2,500.70	124.00	—	4,993.52	—	2,885.37	1,456.97	—
NORTH ADAMS	21,621	2,243.37	11.75	—	2,943.36	900.00	1,847.51	372.54	—
PEABODY	21,345	7,421.40	—	—	2,880.29	—	958.85	516.83	—
WESTFIELD	19,775	5,717.58	—	—	15,005.61	1,200.00	2,001.33	11,074.99	—
WOBURN	19,434	2,840.00	—	—	469.47	—	1,688.58	—	—
GARDNER	19,399	4,150.97	—	—	3,258.72	—	1,417.10	23.68	—
MARLBOROUGH	15,587	2,348.00	9.50	150.00	3,921.95	—	1,805.54	485.28	—
NEWBURYPORT	15,084	1,497.00	—	—	173.20	—	535.02	5,148.78	—
39 Cities	2,940,335	\$612,229.40	\$456.50	\$9,279.20	\$1,372,825.68	\$14,400.00	\$154,435.37	\$289,413.65	\$5,162.04

¹ Includes \$155,228.80 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Population of 1930	A		B. SPECIAL ASSESSMENTS				C. PRIVILEGES		D	
		TOTAL RECEIPTS		FOR EXPENSES		FOR OUTLAYS		Excise Tax			
		Street Sprinkling	Moth Extermination	Sewers	Sidewalks and Curbing	Sewers	Sidewalks and Curbing	All Other	All Other		
BOSTON	781,188	\$14,179,216.51	—	\$7,495.96	\$73,250.65	\$297,313.39	—	\$92,851.00	\$9,740.04	\$43,099.58	\$1,839,948.17
WORCESTER	195,311	2,737,816.25	\$111,890.61	1,278.49	—	—	—	26,985.95	44,505.24	48,622.90	569,834.15
SPRINGFIELD	149,900	1,803,604.37	—	—	—	—	—	8,787.03	4,903.41	401.74	297,943.46
FALL RIVER	115,274	863,523.09	—	—	—	—	—	7,883.21	4,903.41	—	140,456.18
CAMBRIDGE	113,543	1,375,938.44	—	—	—	—	—	6,080.74	17,008.15	1,656.92	187,810.93
NEW BEDFORD	112,597	908,419.90	—	—	—	—	—	201.50	17,008.15	—	120,436.26
SOMERVILLE	103,408	801,846.76	47,081.38	—	—	—	—	3,684.93	19,106.13	15,817.50	148,623.25
LYNN	102,320	1,037,214.78	—	—	—	—	—	2,509.83	18,137.70	—	180,519.42
LOWELL	100,324	756,502.86	13,760.34	—	—	—	—	9,182.03	9,162.03	—	97,261.17
LAURENCE	85,068	483,359.75	1,902.46	—	—	—	—	22,608.95	18,795.44	—	50,242.72
QUINCY	71,983	1,039,103.63	136.90	752.55	—	—	—	79,906.53	25,251.00	45,999.17	352,062.07
NEWTON	65,376	959,724.61	2,106.93	—	—	—	—	13,518.31	10,086.93	38,623.37	66,164.50
BROCKTON	63,797	738,707.23	—	—	—	—	—	35,807.92	7,975.42	26,961.87	237,155.77
MEDFORD	59,714	515,789.26	—	—	—	—	—	17,511.07	23,791.74	8,433.82	64,834.33
MALDEN	58,056	532,671.85	28,822.45	—	—	—	—	1,129.57	20,384.22	—	63,311.35
HOLYOKE	56,597	1,758,327.82	—	—	—	—	—	5,733.89	9,647.06	15,000.00	94,833.90
PITTSFIELD	49,877	439,492.62	28,050.45	595.30	—	\$ 34,330.94	—	2,102.60	2,761.99	4,625.07	50,369.46
HAVENHILL	48,710	400,979.21	11,557.24	—	—	—	—	4,345.72	28,122.77	—	140,830.33
EVERETT	48,424	484,365.87	—	—	—	—	—	4,450.80	5,895.07	—	96,155.62
CHELSEA	45,376	414,253.84	14,430.96	—	—	—	—	9,512.98	12,492.58	—	79,518.10
CHICOPEE	43,930	781,584.36	4,930	—	—	—	—	1,479.38	1,345.92	—	32,558.34
SALEM	43,353	482,203.74	1,123.63	180.15	—	—	—	4,568.22	6,612.21	1,809.48	152,733.17
FITCHBURG	40,592	532,639.82	9,176.76	45.07	—	—	—	11,587.87	8,580.49	23,802.41	242,435.67
WALTHAM	39,247	378,429.16	—	548.89	—	—	—	4,097.82	8,204.60	423.46	65,718.82
TAUNTON	37,355	923,125.64	—	1,172.84	—	164.63	—	4,205.26	803.41	—	69,958.62
REVERE	35,680	232,660.70	—	—	—	—	—	3,180.66	5,331.99	—	49,288.93
BEVERLY	25,086	223,360.94	—	—	—	—	—	1,410.00	—	—	51,623.95
NORTHAMPTON	24,381	228,886.17	—	—	—	—	—	8,732.19	13,511.72	—	43,098.82
GLOUCESTER	24,204	272,871.47	2,168.77	—	—	—	—	3,596.34	4,605.82	—	30,632.11
MELROSE	23,170	246,362.97	—	—	—	—	—	3,467.62	5,706.12	—	31,644.85
LEOMINSTER	21,810	216,295.21	—	—	—	—	—	1,777.25	1,239.12	—	39,473.28
ATTLEBORO	21,769	221,954.60	174.30	—	—	\$ 50.31	—	3,467.62	4,605.78	—	20,727.75
NORTH ADAMS	21,621	163,993.76	—	—	—	—	—	—	—	—	28,693.80
PEABODY	21,345	672,396.49	—	—	—	—	—	—	—	—	113,177.48
WESTFIELD	19,775	645,433.79	—	—	—	—	—	—	—	—	22,979.63
WOBURN	19,434	228,099.47	—	—	—	—	—	—	—	—	40,894.93
GARDNER	19,399	189,648.58	—	—	—	—	—	—	—	—	30,037.25
MALDENBOROUGH	15,587	162,716.48	—	2,652.28	9,318.00	—	—	—	—	—	31,044.98
NEWBURYPORT	15,084	145,454.21	—	51.99	—	—	—	—	—	—	41,101.68
39 Cities	2,940,335	\$39,276,336.20	\$270,024.73	\$29,405.62	\$83,321.20	\$431,859.27	\$382,911.93	\$375,969.23	\$298,462.28	\$4,479,502.10	\$6,761,401.90

¹Detail of Departmental, except Unclassified, is shown in Table IV pp. 34-42. ²Includes \$368,674.23 betterment assessments. ³Includes \$300 from administration of trust funds. ⁴Includes \$9 from administration of trust funds. ⁵Includes \$25 from administration of trust funds. ⁶Faving. ⁷Includes \$16.41 from administration of trust funds. ⁸A. B. C. St. Railway.

TABLE III. — Commercial Revenue — Concluded.

P.D. 79.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST			
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other ¹
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON	—	—	\$4,505,763.71	\$117,728.13	\$2,961,717.97	\$29,644.00	\$33,483.20	\$17,051.32	—	\$1,589,142.78	\$1,596,172.17
WORCESTER	—	—	832,671.20	4,405.11	—	15,120.00	23,864.46	21,640.00	\$991.33	98,089.43	222,414.02
SPRINGFIELD	—	—	666,924.88	54,167.11	—	—	—	—	—	6,681.69	121,868.20
FALL RIVER	—	—	340,300.66	9,124.01	494.13	17,229.55	4,852.00	13,953.20	—	84,241.37	93,837.29
CAMBRIDGE	—	—	526,967.92	36,505.24	—	26,561.87	21,595.17	6,999.83	—	134,329.00	72,574.30
NEW BEDFORD	—	—	361,754.06	4,931.88	4,042.86	13,700.00	18,256.33	18,571.70	—	30,749.51	88,311.37
SOMERVILLE	—	—	398,327.54	16,124.97	—	—	—	—	—	47,712.07	47,712.07
LYNN	—	—	469,110.18	19,192.56	—	20,438.17	14,282.92	19,798.16	7,046.66	31,269.43	50,938.12
LOWELL	—	—	329,718.28	14,535.97	91.95	3,115.00	15,789.50	16,000.00	1,467.75	67,258.62	67,258.62
LAWRENCE	—	—	237,636.37	10,924.53	—	3,124.00	8,925.75	23,557.43	1,492.70	1,511.58	37,234.68
QUINCY	—	—	383,530.48	30,356.48	43.65	10,485.00	13,690.24	5,996.58	—	—	111,156.20
NEWTON	—	—	301,650.28	77,041.95	—	—	—	—	—	35,370.87	46,617.70
BROCKTON	—	—	256,765.26	4,982.15	—	6,150.00	9,498.75	1,971.45	12.00	25,228.28	46,617.70
MEDFORD	—	—	183,215.25	4,866.48	—	21,447.50	10,039.30	4,225.32	2,233.78	3,674.44	57,272.48
MALDEN	—	—	195,511.69	13,752.12	—	9,501.25	7,764.10	10,092.06	106.04	10,981.10	66,176.18
HOLYOKE	—	—	193,793.51	19,167.52	—	—	—	—	—	1,673.63	80,590.95
PITTSFIELD	\$81,122,287.44	\$141,241.08	158,897.32	17,843.01	339.30	—	—	—	—	22,479.37	22,479.37
HAVERHILL	—	—	179,818.59	1,727.72	—	—	5.00	86.00	—	1,270.54	54,995.28
EVERETT	—	—	210,045.81	6,193.06	—	12,954.20	8,968.63	2,925.77	—	14,699.52	50,535.32
CHELSEA	—	—	176,091.33	2,994.43	206.03	—	—	—	—	20,374.00	62,319.96
CHICPEE	438,439.93	29,520.12	177,588.65	6,379.24	—	935.00	2,491.61	1,820.17	—	—	28,682.24
SALAM	—	—	208,437.22	23.68	—	2,496.27	4,125.23	2,926.90	162.35	—	32,174.72
FITCHBURG	—	—	141,408.05	7,502.16	971.97	2,943.00	8,254.69	4,571.34	62.28	—	52,701.51
WALTHAM	—	—	128,830.61	1,462.46	—	5,682.50	6,260.11	6,376.61	2,110.60	2,032.70	39,201.91
TAUNTON	—	—	115,964.63	4,717.21	—	2,117.00	7,307.00	3,938.38	—	25,981.15	21,808.17
REVERLY	588,239.61	24,546.88	115,157.09	6,743.16	—	—	—	—	—	—	34,808.99
REVERLY	—	—	76,615.61	876.43	—	3,852.00	5,154.18	4,367.22	—	—	19,024.05
NORTHAMPTON	—	—	76,615.61	11,136.65	—	705.00	—	3,535.00	—	—	37,715.83
GLOUCESTER	—	—	174,267.22	1,081.20	—	1,391.00	—	298.55	—	—	16,017.17
MELROSE	—	—	72,101.60	7,479.33	—	5,448.00	4,701.05	4,917.11	692.13	3,683.83	33,860.49
LEOMINSTER	—	—	92,918.65	6,993.03	—	1,805.00	3,154.75	3,282.98	467.25	—	13,911.83
ATTLEBORO	—	—	98,539.42	7,713.79	352.74	1,805.00	3,154.75	3,282.98	—	6,326.47	29,662.52
NORTH ADAMS	—	—	79,752.60	1,573.50	606.50	2,494.50	4,545.00	1,998.18	—	—	4,815.25
PEABODY	303,029.85	5,231.60	189,538.87	7,774.76	874.10	1,051.00	2,463.52	2,201.35	530.50	—	14,916.68
WESTFIELD	415,355.25	45,412.89	80,371.66	4,648.73	677.25	—	—	—	—	—	31,197.23
WOBURN	—	—	110,493.41	5,005.22	—	2,845.00	4,525.27	7,598.63	13.64	—	18,470.95
GARDNER	—	—	90,437.21	4,860.77	—	290.00	2,661.52	2,255.15	6.62	—	11,888.55
MARLBOROUGH	—	—	62,964.10	1,306.87	—	120.00	—	1,245.95	—	—	12,643.34
NEWBURYPORT	—	—	77,351.80	781.51	—	331.00	—	—	—	—	20,165.97
39 Cities	\$2,867,352.08	\$245,952.57	\$13,138,740.33	\$549,437.12	\$2,970,418.45	\$224,976.81	\$240,659.29	\$213,102.34	\$17,395.63	\$2,120,134.55	\$3,488,327.92

¹ For detail see Table V, p. 43.² Includes \$431,705.07 from gas.³ Includes \$800 applied to payment of interest on water loans⁴ Includes \$110,275.92 from gas.⁵ Includes gas, amount not specified.

833

TABLE IV. — Detail of Departmental Expenditures (Column D, Table III).
1. General Government.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	781,188	\$4,962.19	—	—	\$42,418.58	\$267.00	\$18,763.49	\$168.30	\$3,344.22
WORCESTER	195,311	31,762.32	—	—	20,361.15	384.50	9,063.13	1,753.61	200.53
SPRINGFIELD	149,900	41,939.33	—	—	12,942.20	165.00	12,426.05	82.34	16,324.34
FALL RIVER	115,374	5,730.62	—	—	3,731.16	—	856.60	970.63	172.23
CAMBRIDGE	113,643	9,948.20	—	—	—	1.40	3,038.54	—	309.39
NEW BEDFORD	112,597	10,564.80	—	—	5,731.92	32.00	4,739.23	61.65	—
SOMERVILLE	103,908	8,708.04	—	—	6,368.79	11.00	2,211.20	117.05	—
Lynn	102,320	10,776.39	—	—	7,052.35	—	1,872.85	1,851.19	—
LOWELL	100,234	10,030.65	—	\$14.25	6,113.04	22.00	1,874.34	6.83	—
LAWRENCE	85,068	8,911.97	—	—	5,106.73	—	1,085.24	—	720.00
QUINCY	71,983	11,909.22	—	—	8,022.52	—	2,321.70	1,560.00	5.00
NEWTON	65,376	12,319.39	—	—	6,044.57	—	1,923.27	10.00	4,341.55
BROCKTON	63,797	8,274.80	—	—	6,640.85	—	1,629.05	—	4.90
MEDFORD	59,714	6,933.60	—	—	5,657.05	—	1,264.97	12.28	—
MAIDEN	58,036	4,116.60	—	—	3,342.55	—	1,774.05	—	—
HOLYOKE	56,537	5,540.92	—	—	—	—	1,654.82	—	3,886.00
PITTSFIELD	49,977	3,559.81	—	—	1,624.86	—	1,934.95	—	879.00
HAVERHILL	48,710	7,095.67	—	—	4,422.37	—	1,776.45	17.35	16.70
EVERETT	48,424	6,534.51	—	.60	5,367.01	2.35	1,147.85	—	57.73
CHELSEA	45,316	4,493.47	24.98	—	3,582.76	—	848.00	—	572.00
CHICPEE	43,930	3,182.45	—	17.50	2,426.94	—	106.21	60.00	—
SALEM	43,353	3,320.23	—	—	2,286.44	1.00	1,022.79	—	—
WITCHBURG	40,492	5,237.72	—	—	2,035.95	—	1,725.42	6.35	1,470.00
WALTHAM	39,347	5,146.83	—	—	3,471.01	—	1,401.63	75.20	1,161.19
TAUNTON	37,355	2,604.68	—	—	866.70	—	1,736.48	—	1.50
REVERE	35,680	8,751.20	\$0.15	37.65	6,736.10	—	169.25	27.40	1,080.00
BEVERLY	25,086	2,742.80	10.25	28.20	2,067.30	—	864.50	—	511.00
NORTHAMPTON	24,381	6,822.08	—	—	2,401.15	—	333.93	—	108.00
GLOUCESTER	24,204	3,967.42	—	348.00	2,355.33	21.14	223.95	9.00	1,010.00
MELROSE	23,170	4,431.47	—	—	4,82.97	—	585.29	—	3,298.21
LEOMINSTER	21,810	4,143.90	—	—	1,769.87	1.25	888.28	—	1,484.50
ATTLEBORO	21,769	2,133.32	—	—	1,344.62	—	789.30	—	—
NORTH ADAMS	21,421	1,786.62	—	—	1,179.67	—	555.85	51.10	570.50
PEABODY	21,345	1,823.71	—	—	967.43	—	285.78	—	40
WESTFIELD	19,775	2,169.89	—	.50	729.29	.70	1,425.10	13.90	44.97
WOBURN	19,434	1,611.41	—	—	1,144.74	—	414.70	7.00	481.75
GARDNER	19,399	2,500.50	127.00	—	1,244.60	—	647.15	—	2.00
MARLBOROUGH	15,583	1,295.83	—	—	1,039.88	—	253.95	—	—
NEWBURYPORT	15,084	1,300.29	28.10	—	404.30	.60	192.89	—	674.40
39 Cities	2,940,335	\$328,946.85	\$165.50	\$471.68	\$193,912.62	\$909.94	\$84,827.52	\$6,927.28	\$41,732.01

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B		C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
			Police Department	Police Department			Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	781,188	\$118,503.65	\$7,832.02	\$4,319.46	\$106,346.17	—	—	—	\$6.00
WORCESTER	195,311	37,272.79	20,786.54	1,715.23	3,885.37	—	—	—	8,651.23
SPRINGFIELD	149,900	12,846.47	7,461.02	1,822.20	3,563.25	—	—	—	—
FALL RIVER	115,274	2,401.06	72.66	250.00	1,481.65	—	26.00	570.75	—
CAMBRIDGE	113,643	13,606.34	10,360.25	25.35	2,694.12	—	—	193.94	332.68
NEW BEDFORD	112,597	2,691.84	—	131.26	2,467.08	—	—	—	—
SOMERVILLE	103,908	1,431.16	—	14.80	1,313.36	—	—	—	103.00
Lynn	102,320	7,549.15	721.10	275.08	3,203.42	—	—	—	3,349.55
LOWELL	100,234	3,281.33	526.65	365.00	2,259.03	—	—	—	—
LAURENCE	85,068	6,292.29	3,202.00	97.40	1,007.89	—	130.65	—	—
QUINCY	81,983	1,831.97	142.00	105.90	967.02	—	11.25	—	1,990.00
NEWTON	65,276	4,374.47	2,830.80	1,041.30	502.37	—	—	—	605.80
BROCKTON	63,797	2,185.90	25.00	298.75	476.20	—	—	—	—
MEDFORD	59,714	556.94	—	37.70	473.24	—	—	1,035.95	—
MALDEN	58,036	3,350.43	59.00	13.95	682.48	—	—	2,597.00	—
HOLYOKE	56,527	1,443.67	73.60	—	685.07	—	—	—	—
PITTSFIELD	49,677	1,703.13	288.20	—	1,776.93	—	—	2 192.50	445.50
HAYTHILL	48,710	2,583.52	319.27	272.49	827.85	—	116.47	240.67	805.78
EVERETT	48,424	1,633.56	184.47	28.50	1,321.34	—	—	—	245.30
CHELSEA	45,816	1,637.17	364.60	187.52	1,162.29	—	—	—	101.78
CHICOPEE	43,360	836.71	55.73	593.46	—	—	—	—	—
SALEM	43,353	6,732.51	4,809.85	357.78	668.38	—	5.00	—	891.50
FITCHBURG	40,692	2,354.09	593.78	129.19	608.03	—	23.09	—	1,000.00
WALTHAM	39,237	5,057.78	3,058.90	461.25	673.23	—	619.42	—	103.66
TAUNTON	37,355	3,528.13	346.59	247.00	921.54	—	—	—	2,013.00
REVERE	35,650	717.90	519.57	14.28	182.05	—	—	—	2.00
BEVERLY	25,086	725.45	175.00	215.79	334.66	—	—	—	—
NORTHAMPTON	24,331	598.93	19.00	360.50	219.43	—	—	—	—
GLOUCESTER	24,204	3,611.98	3,163.00	25.00	222.03	—	197.55	2 2.40	2.00
MELROSE	23,170	838.12	386.50	54.70	136.54	—	14.95	245.43	—
LEOMINSTER	21,810	1,397.51	371.54	144.17	144.17	—	515.40	342.75	—
ATTLEBORO	21,769	279.85	23.65	20.00	259.85	—	—	—	—
NORTH ADAMS	21,621	1,202.39	—	25.85	378.37	—	—	2 774.00	24.00
PEABODY	21,345	792.39	271.11	73.76	443.92	—	—	—	3.70
WESTFIELD	19,775	257.60	28.50	28.50	190.60	—	—	—	10.00
WOBURN	19,434	482.65	37.00	—	301.43	—	144.23	—	—
GARDNER	19,399	1,450.00	48.76	—	205.24	—	—	—	—
MALBOROUGH	17,040	2,924.77	1,450.00	48.76	907.73	—	134.15	211.32	—
NEWBURYPORT	15,587	3,234.51	2,000.00	500.35	627.41	—	53.75	48.00	5.00
39 Cities	2,940,335	\$264,023.76	\$72,996.86	\$15,542.32	\$143,966.74	—	\$2,455.56	\$8,166.80	\$20,692.48

¹ Includes inspection of oil and petroleum.

² Forest fires.

³ Rifle range.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1930	A		B. HEALTH		C. SANITATION			D
		TOTAL RECEIPTS	Quarantine and Contagious Dis- ease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
BOSTON	781,188	\$172,514.25	\$2,270.32	\$76,361.66	\$4,600.25	\$13,565.00	\$72,702.53	—	\$2,105.49
WORCESTER	195,311	125,018.66	16,648.71	18,564.95	212.00	6,071.10	81,905.25	—	1,565.66
SPRINGFIELD	149,900	44,385.92	13,019.68	12,509.11	366.00	15,693.68	30.00	\$956.73	1,826.72
FALL RIVER	115,274	34,430.62	2,455.30	29,727.44	538.62	—	—	—	1,719.26
CAMBRIDGE	113,643	84,814.81	11,959.71	47,967.91	834.50	164.90	23,957.79	—	2,915.56
NEW BEDFORD	112,597	44,679.96	12,292.58	23,123.61	32.90	6,027.69	287.62	—	—
SOMERVILLE	103,390	8,241.84	3,647.70	221.43	2,113.32	—	2,259.39	—	—
LYNN	102,320	39,966.17	8,070.77	19,749.33	494.56	16.40	11,635.11	—	—
LOWELL	100,230	20,364.51	1,736.45	16,724.48	—	265.00	7,238.50	—	580.68
LAWRENCE	85,068	12,018.74	2,470.00	8,501.75	—	1,731.99	1,238.00	—	—
QUINCY	71,933	40,559.70	2,932.11	8,357.30	233.25	22,519.54	6,537.50	—	—
NEWTON	65,276	2,988.96	2,832.96	—	156.00	—	—	—	—
BROCKTON	63,797	161,591.11	136.00	9,894.47	—	119,309.77	31,950.04	—	300.83
MEDFORD	59,714	12,773.75	498.70	323.63	253.65	353.37	11,344.40	—	—
MALDEN	58,036	13,351.17	6,035.55	1,136.76	194.47	789.74	5,633.15	—	241.50
HOLYOKE	56,537	19,706.23	2,111.38	10,425.01	5,206.16	650.65	800.00	—	513.03
PITTSFIELD	49,677	11,105.39	3,130.48	607.90	—	7,362.01	5.00	—	—
HAVERHILL	48,710	11,331.73	3,312.72	8,364.11	154.90	—	—	—	—
EVERETT	48,424	2,680.35	865.25	8,444.38	328.10	642.62	—	—	—
CHELSEA	45,816	4,836.33	333.00	497.28	6.05	—	—	—	—
CHICOPEE	43,930	2,780.62	—	2,744.42	36.20	—	—	—	—
SALEM	34,997.59	34,997.59	6,873.06	6,702.99	59.45	16,384.83	4,977.26	—	—
FITCHBURG	40,692	10,580.16	416.10	4,448.68	37.47	5,367.91	—	—	—
WALTHAM	39,247	15,469.38	1,142.75	—	760.20	8,562.43	5,004.00	—	—
TAUNTON	37,355	23,749.61	—	4,546.06	73.55	19,130.00	75.30	—	—
REVERLY	35,680	8,685.52	352.00	2,557.07	6.00	7,095.15	—	—	38.09
BEVERLY	35,086	3,900.42	183.59	2,762.70	207.79	8.25	—	—	38.05
NORTHAMPTON	24,381	1,891.97	247.00	1,606.92	—	—	—	—	—
GLOUCESTER	24,304	1,703.44	—	617.14	86.30	—	—	—	—
MILWAUKEE	23,170	12,657.16	113.00	—	—	9,482.16	3,062.00	—	—
LEOMINSTER	21,810	3,144.45	110.00	103.00	—	2,331.45	—	—	—
ATTLEBORO	21,769	1,412.33	12.00	1,400.33	—	—	—	—	—
NORTH ADAMS	21,621	3,598.65	877.49	1,914.12	—	784.07	—	—	22.97
PEABODY	21,345	31,329.01	4.50	2,380.64	113.25	28,930.62	—	—	—
WESTFIELD	19,775	4,257.39	18.00	561.88	562.47	3,115.04	—	—	—
WOBURN	19,434	23,988.05	111.00	—	165.00	23,632.05	80.00	—	—
GARDNER	19,399	3,289.20	—	222.72	77.35	2,989.13	—	—	—
MARLBOROUGH	15,587	14,994.61	675.69	127.14	—	14,191.78	—	—	—
NEWBURYPORT	15,084	1,988.69	248.95	1,627.13	6.65	103.96	2.00	—	—
39 Cities	2,940,335	\$1,072,769.05	\$106,931.50	\$326,555.45	\$18,180.41	\$337,572.29	\$270,704.84	\$956.73	\$11,567.83

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
4. Highways.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B General	C Sidewalks and Curbings	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	781,188	\$31,000.51	\$30,102.27	—	—	\$175.71	\$661.86	\$60.67
WORCESTER	195,311	74,435.85	72,911.97	—	—	1,023.08	447.00	47.50
SPRINGFIELD	149,900	60,325.65	51,324.78	\$4,854.46	—	4,146.41	—	—
FALL RIVER	115,274	2,438.05	2,350.38	—	—	—	87.57	—
CAMBRIDGE	113,643	14,291.24	14,244.83	18.41	—	—	—	28.00
NEW BEDFORD	112,597	34,218.05	34,218.05	—	—	—	—	—
SOMERVILLE	103,908	7,736.48	7,721.48	—	—	15.00	—	—
LYNN	102,320	1,524.85	1,524.85	—	—	—	—	—
LOWELL	100,234	1,372.70	1,372.70	—	—	—	—	—
LAWRENCE	85,068	7.25	7.25	—	—	—	—	—
QUINCY	71,983	9,511.80	8,972.38	—	\$95.00	45.08	—	399.34
NEWTON	65,276	3,221.42	3,221.42	—	—	—	—	—
BROCKTON	63,797	3,055.89	2,733.52	322.37	—	—	—	—
MEDFORD	59,714	832.60	157.60	675.00	—	—	—	—
MALDEN	58,056	96.34	25.00	71.34	—	—	—	—
HOLIOKE	56,557	2,803.46	1,648.15	1,155.31	1,000.00	—	—	—
PITTSFIELD	49,677	3,529.66	2,578.16	23.05	—	615.00	—	313.45
HAVERHILL	48,710	1,204.98	2,169.93	938.03	—	50.00	—	—
EVERETT	48,424	1,266.00	133.01	1,132.99	—	—	—	—
CHELSEA	45,816	893.50	893.50	—	—	—	—	—
CHICOPÉE	43,920	1,182.02	1,182.02	—	—	—	—	—
SALEM	43,353	1,688.36	1,400.86	287.50	—	—	—	—
FITCHBURG	40,692	1,716.99	1,716.99	—	—	—	—	—
WALTHAM	39,247	1,514.46	1,500.46	—	14.00	—	—	—
TAUNTON	37,355	271.00	271.00	185.16	—	—	—	—
REVERE	35,880	269.66	75.00	—	—	—	—	9.50
BEVERLY	25,086	473.55	463.55	—	—	—	—	10.00
NORTHAMPTON	24,381	4,773.44	4,771.69	—	—	—	—	1.75
GLOUCESTER	23,204	6,091.88	6,031.88	—	—	—	—	60.00
MELROSE	23,170	4,036.99	4,036.99	—	—	—	—	—
LEOMINSTER	21,810	2,562.11	2,562.11	—	—	—	—	—
ATLEROBORO	21,769	140.77	140.77	—	—	—	—	300.00
NORTH ADAMS	21,621	549.94	507.94	—	42.00	—	—	—
PEABODY	21,345	322.24	322.24	—	—	—	—	—
WESTFIELD	19,775	1,323.48	1,323.48	—	—	—	—	—
WOBURN	19,434	1,881.48	1,884.48	497.00	—	—	—	—
GARDNER	19,399	1,865.72	1,728.22	—	137.50	—	—	—
MALBOROUGH	15,587	8,414.69	8,414.69	—	—	—	—	—
NEWBURYPORT	15,084	2,461.80	2,461.80	—	—	—	—	—
39 Cities	2,940,335	\$295,306.54	\$276,354.40	\$9,160.62	\$1,288.50	\$6,076.28	\$1,196.53	\$1,230.21

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
5. Charities.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —		D. REIMBURSEMENTS FOR MOTHERS' AID FROM		E Municipal General Hospitals	F Miscellaneous
			Sale of Produce and Stock	Board, etc.	Individuals and Towns	Cities and Towns	Cities and Towns	State		
BOSTON	781,188	\$790,732.34	\$914.20	\$6,323.52	\$1,427.75	\$66,519.59	\$224,348.63	\$270,146.48	\$200,357.62	\$8,637.23
WORCESTER	•	386,526.25	8,938.64	3,615.47	975.66	14,890.16	72,938.77	32,116.44	252,288.84	—
SPRINGFIELD	•	825,159.19	886.99	22,361.43	1,388.75	11,601.33	31,317.12	782.27	—	2.61
FALL RIVER	•	115,274	74,353.74	2,789.64	196.00	5,598.85	34,547.87	455.07	21,413.19	—
CAMBRIDGE	•	113,643	56.15	3,297.57	2,177.99	15,332.41	29,815.79	4,962.54	57,628.64	—
NEW BEDFORD	•	112,597	77,081.54	3,319.44	2,601.66	8,882.01	41,232.14	1,475.19	—	—
SOMERVILLE	•	103,908	1,346.32	6,131.60	810.61	19,041.16	31,332.48	1,954.18	—	—
LYNN	•	70,878.85	2,168.76	3,136.44	408.20	14,366.58	33,980.92	218.83	17,808.18	—
LAWELL	•	102,234	1,929.40	3,909.21	434.50	3,136.44	12,939.05	2,660.98	36,816.86	—
LAWRENCE	•	85,068	—	2,754.85	372.00	3,551.05	12,790.78	2,626.13	—	—
QUINCY	•	171,176.11	—	700.82	975.18	3,691.93	3,262.32	3,691.83	155,124.29	—
NEWTON	•	65,276	552.73	700.82	413.05	2,176.34	2,540.25	1,362.87	—	—
BROCKTON	•	48,228.29	9,433.92	8,105.15	908.00	6,673.56	12,613.51	1,203.35	—	—
MEDFORD	•	59,714	70.73	1,024.37	112.00	4,463.32	1,423.40	2,368.79	9,887.06	—
MALDEN	•	20,498.34	2,337.55	4,056.20	—	10,239.84	208.30	2,111.54	—	—
HOLYOKE	•	46,183.23	549.57	3,371.24	192.35	9,861.25	20,391.44	11,601.27	—	—
PITTSFIELD	•	49,617	101,466.43	4,464.15	102.60	3,655.77	7,186.71	14,295.62	63,452.65	—
HAVERHILL	•	48,710	15,149.32	—	882.44	25,739.66	13,189.50	9,899.17	—	—
EVERETT	•	48,434	3,576.60	3,857.45	1,710.43	13,597.15	31,791.52	13,834.77	—	—
CHELSEA	•	61,821.58	—	—	38.60	5,451.70	9,674.95	887.71	—	—
CHICOPEE	•	21,669.05	14.00	802.50	363.05	14,755.01	52,924.19	11,875.51	335.00	—
SALEM	•	43,353	2,100.76	4,314.00	1,935.68	5,346.64	18,201.20	174.10	—	—
FITCHBURG	•	89,622.16	—	1,835.21	1,356.53	8,777.32	468.64	—	—	—
WALTHAM	•	40,692	170.76	1,835.21	4,407.89	1,415.79	139.39	7,341.44	—	—
TAUNTON	•	39,247	4,297.81	7,355.69	128.00	308.85	10,427.17	6,539.02	—	—
REVERE	•	35,680	27,297.58	—	17.00	5,021.93	5,940.68	1,381.87	—	—
BEVERLY	•	25,086	70.00	2,154.95	17.00	1,153.00	2,222.83	1,305.40	—	—
NORTHAMPTON	•	5,890.99	348.76	766.03	274.00	1,551.92	5,472.54	1,905.40	—	—
GLOUCESTER	•	24,204	—	1,965.52	100.00	766.36	992.46	737.00	—	—
MELROSE	•	25,957.72	—	—	100.00	—	—	—	—	—
LEOMINSTER	•	23,170	2,819.39	105.68	1,460.00	2,894.61	8,521.75	1,218.44	—	—
ATLANTIC	•	17,019.87	—	—	308.00	1,329.13	2,288.45	5,334.58	—	—
ATLANTIC	•	17,019.87	—	—	308.00	1,329.13	2,288.45	5,334.58	—	—
NORTH ADAMS	•	21,769	40.00	—	106.80	3,381.23	332.11	1,310.23	—	—
PEABODY	•	12,780.78	4,837.68	2,795.50	38.66	2,564.99	5,178.95	3,891.50	56,958.30	4.57
WESTFIELD	•	75,686.25	6,363.57	6,610.08	215.75	1,924.40	2,823.98	—	—	—
WOBURN	•	64,461.13	66.43	558.30	89.57	6,653.60	2,433.17	1,997.67	—	—
WOBURN	•	13,760.06	334.05	723.61	102.00	2,792.35	3,128.17	112.60	—	—
GARDNER	•	9,519.09	1,112.84	1,472.03	141.13	3,056.47	1,426.08	2,195.53	—	—
MALDENBOROUGH	•	6,915.29	60.00	—	—	—	—	—	—	—
NEWBURYPORT	•	6,731.52	222.62	1,124.00	—	1,071.71	2,378.32	1,934.67	—	—
39 Cities	•	\$2,881,301.23	\$57,364.36	\$104,523.59	\$25,545.55	\$319,024.81	\$752,672.84	\$50,547.87	\$951,144.92	\$8,984.61

¹ Institutions Department; Office receipts, \$165; Child Welfare Division, \$7,422.23; Parker Hill Buildings, \$1,050.
² Includes \$70 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
6. Soldiers' Benefits.

CITIES.	Population of 1930	A	B	C	D	E
		TOTAL RECEIPTS	State Aid	Military Aid	Soldiers' Burials	Soldiers' Relief
BOSTON . . .	781,188	\$37,445.37	\$22,055.00	\$12,268.77	\$1,117.17	\$2,004.43
WORCESTER . . .	195,311	12,624.53	5,550.00	2,215.50	923.95	3,935.08
SPRINGFIELD . . .	149,900	4,998.25	3,078.00	1,125.00	93.25	702.00
FALL RIVER . . .	115,274	3,897.50	1,872.00	2,025.50	—	—
CAMBRIDGE . . .	113,643	5,924.40	3,900.00	1,812.00	212.40	—
NEW BEDFORD . . .	112,597	3,731.55	2,526.00	691.00	100.00	414.55
SOMERVILLE . . .	103,908	6,720.50	3,954.00	2,482.50	284.00	—
LYNN . . .	102,320	8,168.78	6,242.00	1,475.78	451.00	—
LOWELL . . .	100,234	5,372.90	3,522.00	1,395.00	320.00	135.90
LAWRENCE . . .	85,068	1,875.00	1,146.00	729.00	—	—
QUINCY . . .	71,983	925.00	910.00	15.00	—	—
NEWTON . . .	65,276	1,257.50	1,090.00	67.50	100.00	—
BROCKTON . . .	63,797	4,919.05	3,858.00	662.00	399.05	—
MEDFORD . . .	59,714	1,591.50	1,260.00	172.50	159.00	—
MALDEN . . .	58,036	3,448.00	2,773.00	475.00	200.00	—
HOLYOKE . . .	56,537	777.50	528.00	60.00	—	189.50
PITTSFIELD . . .	49,677	1,231.50	1,164.00	67.50	—	—
HAVERHILL . . .	48,710	5,292.45	2,964.00	1,592.50	444.50	291.45
EVERETT . . .	48,424	2,436.70	1,530.00	513.00	393.70	—
CHELSEA . . .	45,816	2,059.50	1,308.00	521.50	230.00	—
CHICOPEE . . .	43,930	12.00	12.00	—	—	—
SALEM . . .	43,353	3,616.00	3,186.00	430.00	—	—
FITCHBURG . . .	40,692	1,597.50	1,320.00	67.50	167.00	43.00
WALTHAM . . .	39,247	1,184.50	1,062.00	122.50	—	—
TAUNTON . . .	37,355	1,621.38	1,290.00	178.50	152.88	—
REVERE . . .	35,680	1,859.00	1,051.50	720.00	87.50	—
BEVERLY . . .	25,086	1,703.50	1,626.00	77.50	—	—
NORTHAMPTON . . .	24,381	751.00	552.00	22.50	—	176.50
GLOUCESTER . . .	24,204	2,283.00	1,918.00	365.00	—	—
MELROSE . . .	23,170	1,509.37	990.00	7.50	99.00	412.87
LEOMINSTER . . .	21,810	853.75	540.00	313.75	—	—
ATTLEBORO . . .	21,769	582.00	522.00	60.00	—	—
NORTH ADAMS . . .	21,621	681.50	564.00	117.50	—	—
PEABODY . . .	21,345	1,068.00	864.00	204.00	—	—
WESTFIELD . . .	19,775	1,168.50	1,116.00	52.50	—	—
WOBURN . . .	19,434	1,565.50	570.00	995.50	—	—
GARDNER . . .	19,399	516.00	486.00	30.00	—	—
MARLBOROUGH . . .	15,587	2,372.71	1,134.00	597.50	199.00	442.21
NEWBURYPORT . . .	15,084	2,454.50	2,166.00	282.50	—	6.00
39 Cities . . .	2,940,335	\$142,097.19	\$92,199.50	\$35,010.80	\$6,133.40	\$8,753.49

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
7. Schools.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	781,188	\$467,456.92	\$72,941.06	\$241,665.31	\$6,662.33	\$146,188.22
WORCESTER . . .	195,311	157,851.79	1,801.23	129,160.02	12,736.73	14,153.81
SPRINGFIELD . . .	149,900	251,660.13	2,965.79	106,782.34	3,123.17	138,788.83
FALL RIVER . . .	115,274	24,694.56	885.52	22,177.88	—	1,631.16
CAMBRIDGE . . .	113,643	53,692.25	5,033.88	5,693.65	133.49	42,831.23
NEW BEDFORD . . .	112,597	42,785.09	240.19	34,393.17	525.42	7,626.31
SOMERVILLE . . .	103,908	22,569.86	4,462.83	15,464.12	—	2,642.91
LYNN . . .	102,320	42,073.42	6,650.93	18,523.64	1,346.81	15,552.04
LOWELL . . .	100,234	55,165.06	3,704.26	29,237.19	1,351.76	20,871.85
LAWRENCE . . .	85,068	6,477.99	814.97	4,977.90	629.37	55.75
QUINCY . . .	71,983	12,964.07	1,348.95	6,411.98	236.77	4,966.37
NEWTON . . .	65,276	13,050.28	2,206.08	9,023.42	1,673.08	147.70
BROCKTON . . .	63,797	7,008.40	4,530.26	1,043.60	407.53	1,027.01
MEDFORD . . .	59,714	30,348.05	3,961.22	1,038.32	574.05	24,774.46
MALDEN . . .	58,036	5,091.78	1,920.55	567.66	948.58	1,654.99
HOLYOKE . . .	56,537	12,013.60	672.85	6,664.38	308.11	4,368.26
PITTSFIELD . . .	49,677	11,918.59	496.44	11,044.76	277.04	100.35
HAVERHILL . . .	48,710	9,583.12	636.80	6,838.97	584.73	1,522.62
EVERETT . . .	48,424	5,919.76	1,338.73	2,138.52	1,995.38	447.13
CHELSEA . . .	45,816	5,708.11	1,023.99	938.93	1,404.31	2,340.88
CHICOPEE . . .	43,930	2,015.93	475.35	339.86	594.76	605.96
SALEM . . .	43,353	4,384.07	1,099.86	1,670.40	496.12	1,117.69
FITCHBURG . . .	40,692	33,315.10	414.54	15,193.04	3,325.51	14,382.01
WALTHAM . . .	39,247	4,965.62	853.58	2,811.10	525.32	775.62
TAUNTON . . .	37,355	22,526.42	131.20	21,838.63	21.13	535.46
REVERE . . .	35,680	2,053.87	1,102.22	179.91	—	771.74
BEVERLY . . .	25,086	21,999.05	476.72	16,574.72	307.64	4,639.97
NORTHAMPTON . . .	24,381	26,591.29	379.85	14,808.50	313.63	11,089.31
GLOUCESTER . . .	24,204	1,580.05	—	610.71	358.57	610.77
MELROSE . . .	23,170	4,134.08	1,358.40	2,632.99	91.17	51.52
LEOMINSTER . . .	21,810	9,045.54	388.82	5,652.06	86.47	2,918.19
ATTLEBORO . . .	21,769	1,901.96	210.51	1,028.88	590.82	71.75
NORTH ADAMS . . .	21,621	7,208.37	39.39	6,597.48	214.50	357.00
PEABODY . . .	21,345	1,655.88	313.67	949.00	33.62	359.59
WESTFIELD . . .	19,775	7,318.83	405.40	5,941.53	1.45	970.45
WOBURN . . .	19,434	5,539.00	3,678.92	1,813.38	14.70	32.00
GARDNER . . .	19,399	6,876.19	273.99	5,882.62	556.78	162.80
MARLBOROUGH . . .	15,587	4,783.78	4,432.27	114.28	102.20	135.03
NEWBURYPORT . . .	15,084	3,583.82	—	2,189.68	24.69	1,369.45
39 Cities	2,940,335	\$1,409,511.68	\$133,671.22	\$760,614.53	\$42,577.74	\$472,648.19

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
8. Libraries.

CITIES.	Population of 1930	A	B	C
		TOTAL RECEIPTS	Fines, Rentals, and Sales	Miscella- neous
BOSTON	781,188	\$23,076.03	\$21,775.95	\$1,300.08
WORCESTER	195,311	5,460.47	5,425.52	34.95
SPRINGFIELD	149,900	—	—	—
FALL RIVER	115,274	3,002.76	3,002.76	—
CAMBRIDGE	113,643	2,339.70	2,339.70	—
NEW BEDFORD	112,597	1,425.12	1,425.13	—
SOMERVILLE	103,908	2,806.49	2,806.49	—
LYNN	102,320	2,781.90	2,781.90	—
LOWELL	100,234	993.19	993.19	—
LAWRENCE	85,068	817.61	817.61	—
QUINCY	71,983	3,027.20	2,894.32	132.88
NEWTON	65,276	9,582.85	9,175.32	407.53
BROCKTON	63,797	1,447.12	1,447.12	—
MEDFORD	59,714	1,528.14	1,528.14	—
MALDEN	58,036	2,573.65	2,573.65	—
HOLYOKE	56,537	—	—	—
PITTSFIELD	49,677	—	—	—
HAVERHILL	48,710	1,723.80	1,723.80	—
EVERETT	48,424	1,001.34	1,001.34	—
CHELSEA	45,816	1,259.24	1,244.86	14.38
CHICOPEE	43,930	879.36	878.51	.85
SALEM	43,353	1,298.29	1,265.95	32.34
FITCHBURG	40,692	672.00	672.00	—
WALTHAM	39,247	1,421.66	1,364.65	57.01
TAUNTON	37,355	319.38	319.38	—
REVERE	35,680	254.20	254.20	—
BEVERLY	25,086	348.60	348.60	—
NORTHAMPTON	24,381	1,170.71	1,170.71	—
GLOUCESTER	24,204	—	—	—
MELROSE	23,170	1,156.74	1,156.74	—
LEOMINSTER	21,810	1,281.15	1,281.15	—
ATTLEBORO	21,769	1,054.43	1,040.37	14.06
NORTH ADAMS	21,621	755.92	755.92	—
PEABODY	21,345	—	—	—
WESTFIELD	19,775	—	—	—
WOBURN	19,434	241.72	241.72	—
GARDNER	19,399	—	—	—
MARLBOROUGH	15,587	—	—	—
NEWBURYPORT	15,084	393.64	393.64	—
39 Cities	2,940,335	\$76,094.42	\$74,100.34	\$1,994.08

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
9. Recreation.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . . .	781,188	\$114,307.78	\$72,511.89	—	\$41,795.89	—
WORCESTER . . .	195,311	28,881.19	5,323.58	\$23,557.61	—	—
SPRINGFIELD . . .	149,900	28,582.02	10,204.38	17,445.25	932.39	—
FALL RIVER . . .	115,274	121.64	121.64	—	—	—
CAMBRIDGE . . .	113,643	3,532.66	—	562.69	2,969.97	—
NEW BEDFORD . . .	112,597	4,985.12	992.72	—	3,992.40	—
SOMERVILLE . . .	103,908	938.25	—	—	938.25	—
LYNN . . .	102,320	13,403.59	1,151.35	7,953.74	—	\$4,298.50
LOWELL . . .	100,234	6,720.30	6,322.95	250.00	147.35	—
LAWRENCE . . .	85,068	4,229.23	3,628.50	—	39.43	561.30
QUINCY . . .	71,983	—	—	—	—	—
NEWTON . . .	65,276	513.47	—	513.47	—	—
BROCKTON . . .	63,797	445.21	—	445.21	—	—
MEDFORD . . .	59,714	—	—	—	—	—
MALDEN . . .	58,036	—	—	—	—	—
HOLYOKE . . .	56,537	256.04	256.04	—	—	—
PITTSFIELD . . .	49,677	705.95	221.75	—	484.20	—
HAVERHILL . . .	48,710	48.74	48.74	—	—	—
EVERETT . . .	48,424	14,453.91	50.00	14,403.91	—	—
CHELSEA . . .	45,816	779.20	—	779.20	—	—
CHICOPEE . . .	43,930	—	—	—	—	—
SALEM . . .	43,353	2,910.04	2,198.55	—	711.49	—
FITCHBURG . . .	40,692	51.13	35.43	15.70	—	—
WALTHAM . . .	39,247	300.00	200.00	100.00	—	—
TAUNTON . . .	37,355	477.15	—	477.15	—	—
REVERE . . .	35,680	—	—	—	—	—
BEVERLY . . .	25,086	693.00	—	—	693.00	—
NORTHAMPTON . . .	24,381	11.50	—	11.50	—	—
GLOUCESTER . . .	24,204	1,088.80	735.00	116.30	237.50	—
MELROSE . . .	23,170	284.20	75.00	—	209.20	—
LEOMINSTER . . .	21,810	25.00	—	25.00	—	—
ATTLEBORO . . .	21,769	170.00	130.00	40.00	—	—
NORTH ADAMS . . .	21,621	130.00	—	130.00	—	—
PEABODY . . .	21,345	50.00	—	50.00	—	—
WESTFIELD . . .	19,775	11.54	—	11.54	—	—
WOBURN . . .	19,434	—	—	—	—	—
GARDNER . . .	19,399	4,737.28	4.00	—	4,733.28	—
MARLBOROUGH . . .	15,587	—	—	—	—	—
NEWBURYPORT . . .	15,084	—	—	—	—	—
39 Cities . . .	2,940,335	\$233,843.94	\$104,211.52	\$66,888.27	\$57,884.35	\$4,859.80

TABLE V.—Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS				Investment Funds	F Miscella- neous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)			Other
Boston	\$1,596,172.17	\$200,266.20	\$415,337.90	\$120,010.17	\$49,523.92	\$27,829.39	\$27,444.12	\$600.00	\$714,290.42	\$39,671.25	\$1,198.80
Worcester	222,414.02	37,337.34	126,420.54	10,402.30	21,504.24	1,531.18	6,133.68		17,158.57	1,650.00	286.17
Springfield	121,868.20	25,084.80	84,146.54	9,668.40	1,930.73				678.51		259.22
Fall River	93,827.29	20,720.89	65,725.38	—		2,551.57	2,992.47				1,836.98
Cambridge	72,574.30	12,338.80	57,544.00	343.08	138.52				450.00		
New Bedford	88,311.37	17,372.48	46,422.53	2,631.73		3,027.60	14,848.72			3,801.65	206.66
Somerville	47,712.07	20,135.37	24,491.06	776.43	75.68	3,027.60	1,023.16			990.07	152.26
Lynn	60,938.12	6,330.37	35,182.57	21.57	170.12	174.67	3,870.25		825.17	4,211.14	33.97
Lowell	67,258.62	11,293.91	49,234.12	320.22	1,541.61		4,780.20	45.50			
Lawrence	37,234.68	7,443.67	29,295.01	—		196.20	2,330.00		56.80		
Quincy	111,156.20	20,642.04	55,225.80	13,319.57	2,871.40	17,095.99	1,676.34	150.63			174.43
Newton	5,822.82	31,321.58	18,755.48	8,452.43	7,728.48	26.63	2,029.13		623.25	2,675.39	220.53
Brockton	46,617.70	30,706.98	3,452.43	3,452.43	3,772.61		308.55				
Methuen	57,272.48	20,314.77	25,073.78	6,615.02	2,633.45	1,250.00	24,366.03		1,228.08	675.71	
Malden	66,176.18	12,177.88	28,558.00	2,171.02	66.72	—	—		84.82	120.00	
Holyoke	90,590.95	16,433.36	20,636.95	571.30	1,469.34	—	—			31,710.00	
Pittsfield	22,479.37	5,538.49	13,019.39	3,781.71	—	—	—				94.78
Haverhill	54,995.28	11,833.17	30,958.89	6,139.83	651.78	226.08	8,280.10	49.88	371.41	2,914.14	
Everett	50,525.32	9,290.85	21,327.11	1,332.94	—	4,302.34	4,282.08				
Chelsea	62,319.96	3,514.46	57,232.43	24.05	151.86	—	500.65		400.00		354.16
Chicopee	28,682.24	13,067.15	13,747.71	38.14	715.38	—	762.95	375.10			
Salem	34,114.72	4,033.43	16,713.05	184.10	6,288.90	1,098.80	2,745.80	1,798.60	1,398.00		
Fitchburg	52,701.51	11,343.15	16,146.54	5,158.71	18,494.79	223.05	2,195.16		2,457.82		
Waltham	39,201.91	8,371.90	19,924.39	523.81	1,650.32	—	722.43	218.90		3,154.76	
Taunton	21,808.17	4,532.27	14,903.99	797.95	—	—	1,848.10				
Revere	34,808.99	4,269.55	29,741.49	8,093.21	—	—	—				
Beverly	19,024.05	4,745.09	8,093.21	1,186.24	368.05	178.58	4,389.11		233.69	63.77	
Northampton	37,715.83	7,050.65	7,983.87	54.61	1,869.29	314.98	19,874.60	331.68	1,403.18	2.46	
Gloucester	16,017.17	3,873.54	7,508.35	—	2,592.10	640.00			432.32		
Melrose	33,860.49	6,341.17	20,458.65	6,397.81	1.85	56.05	172.64				
Leominster	13,911.83	5,096.16	4,540.93	246.33	614.63	151.88	139.20	69.96		892.57	47.19
Attleboro	29,662.52	3,998.97	9,335.16	5.76	12,227.17	—	952.67		3,208.97	4,432.30	50.08
North Adams	4,815.25	915.27	3,335.16	39.28	35.10	—	37.94			478.31	7.71
Parody	14,916.68	3,566.49	7,864.42	54.36	3,288.65	127.84	—	72.08			
Westfield	31,167.23	18,279.56	12,656.36		—	—	—				62.80
Woburn	18,470.95	6,234.30	5,038.31		—	482.32	5,554.45			374.62	786.95
Gardner	11,838.55	2,950.32	5,892.39	3,045.64	544.52	281.89	773.72				108.19
Marlborough	12,632.34	2,632.22	7,697.03	575.77	775.13	837.90	5,580.62				
Newburyport	20,165.97	1,952.32	5,972.64	—			4,778.54		1,165.82		
39 Cities	\$3,488,327.92	\$584,637.31	\$1,482,155.09	\$212,675.06	\$136,705.24	\$62,861.08	\$150,535.40	\$3,712.32	\$750,271.03	\$98,727.63	\$6,047.16

TABLE VI. Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B TAXES	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special Assessments	H Privileges	I Depart- mental	J Public Service Enterprises	K Cemeteries	L Interest
BOSTON	\$73,550,004.80	\$58,223,306.59	\$311,027.44	\$270,782.45	\$563,375.95	\$2,337.86	\$178,060.00	\$1,010,505.06	\$1,839,948.17	\$7,585,209.81	\$80,178.52	\$3,185,314.95
WORCESTER	13,970,485.51	10,987,220.18	36,648.08	24,626.86	194,019.45	194.69	253,859.72	328,926.83	859,834.15	898,076.31	61,615.79	320,503.45
SPRINGFIELD	11,300,810.71	9,296,268.52	32,124.05	36,396.90	138,415.87	1.00	129,114.00	306,708.59	527,139.81	721,091.99	18,549.89	178,549.89
FALL RIVER	6,968,283.17	6,009,722.43	18,040.14	10,908.62	88,714.92	373.97	3,305.15	107,956.18	153,439.55	349,918.80	36,034.75	178,068.66
CAMBRIDGE	8,120,870.41	6,665,833.89	35,310.86	10,167.45	33,045.12	574.65	10,625.24	187,390.93	134,828.94	563,473.16	55,156.87	206,903.30
NEW BEDFORD	7,704,852.30	6,636,893.09	16,729.74	12,767.83	130,041.74	—	10,725.81	120,436.29	222,820.12	270,798.80	50,528.03	119,060.88
SOMERVILLE	4,510,341.79	3,643,592.21	16,111.06	14,683.59	31,108.17	—	11,078.24	138,613.25	119,888.69	414,452.51	47,712.07	82,707.55
LYNN	5,317,606.50	4,196,351.86	26,048.02	26,588.62	31,408.22	—	22,791.06	180,519.42	201,828.10	488,302.74	61,565.91	82,207.55
LOWELL	4,569,613.79	4,386,937.68	10,549.70	7,976.08	76,286.04	—	37,563.77	97,656.05	173,650.85	344,346.20	37,099.88	62,258.62
LAVERGNE	4,517,734.01	4,070,742.71	17,658.82	8,053.09	48,173.92	—	11,953.94	97,656.05	202,472.72	413,930.61	30,171.82	111,556.20
QUINCY	5,392,719.55	4,368,804.12	10,549.70	7,976.08	76,286.04	—	89,370.17	132,212.76	252,062.07	378,692.23	61,565.91	82,207.55
NEWTON	5,892,719.55	4,368,804.12	10,549.70	7,976.08	76,286.04	—	11,953.94	97,656.05	202,472.72	413,930.61	30,171.82	111,556.20
BROCKTON	3,726,238.30	2,948,599.82	11,289.20	9,462.74	20,179.31	—	33,668.38	114,719.49	237,155.77	201,687.41	37,345.90	60,946.92
MEDFORD	2,896,123.14	2,351,275.94	9,027.50	7,235.33	11,795.11	—	70,745.21	94,235.17	64,834.33	188,081.73	27,463.45	37,345.90
MALDEN	2,782,585.97	2,215,703.21	8,107.00	14,875.53	11,228.38	—	78,559.08	87,116.88	53,111.35	209,263.81	27,463.45	37,345.90
HOLYOKE	4,874,121.95	3,032,703.71	12,474.53	22,930.34	47,685.55	—	21,513.79	83,226.00	94,833.90	1,476,489.55	—	—
PITTSFIELD	2,559,543.26	2,082,439.43	8,326.61	11,088.82	17,595.77	—	92,762.34	96,801.83	50,369.46	177,079.63	91.00	56,263.82
HAVERHILL	2,651,677.67	2,116,816.16	9,608.50	8,973.20	25,300.60	—	21,672.20	90,573.55	140,830.33	181,546.31	24,848.60	65,224.84
EVERETT	3,191,069.79	2,664,989.56	5,924.06	7,857.31	27,183.43	749.56	32,468.49	56,164.62	89,420.45	216,238.87	5,246.78	28,682.24
CHELSEA	2,842,293.32	2,436,659.01	10,031.01	7,805.26	12,156.87	207.74	20,371.83	52,378.16	79,518.10	179,291.79	9,910.76	34,114.72
CHICOPEE	2,542,293.32	1,717,158.95	4,846.80	6,438.00	31,967.21	—	23,429.19	40,039.87	32,558.34	651,932.97	5,246.78	28,682.24
SALEM	2,386,786.47	1,717,158.95	4,846.80	6,438.00	31,967.21	—	12,182.21	63,840.01	152,723.17	209,432.87	15,531.31	52,701.51
FITCHBURG	2,512,509.41	1,940,188.21	4,100.36	4,134.71	13,267.88	—	13,094.98	76,226.15	242,435.67	148,910.20	20,429.82	41,234.61
WALTHAM	2,343,399.70	1,940,188.21	3,369.50	4,458.06	13,060.79	—	44,519.66	57,359.69	69,980.63	729,108.33	13,362.38	47,789.32
TAUNTON	2,442,584.70	1,497,757.07	5,019.68	2,764.97	13,897.34	—	5,435.29	33,823.32	43,408.93	121,906.25	34,808.99	34,808.99
REVERE	2,576,195.37	2,296,635.38	15,010.10	2,564.08	9,325.11	723.72	3,984.07	57,857.43	51,629.95	77,492.04	13,373.40	19,024.05
BEVERLY	1,666,847.87	1,426,054.68	3,014.50	1,150.84	12,547.94	38.85	3,984.07	49,194.22	30,622.11	87,650.26	1,089.59	37,715.83
NORTHAMPTON	1,138,136.87	862,324.90	3,588.50	6,270.96	37,027.49	—	8,810.76	43,408.93	31,644.85	175,348.42	15,758.29	16,017.17
GLOUCESTER	1,553,081.87	1,258,474.95	2,912.50	4,817.32	11,752.83	—	—	52,845.69	30,622.11	100,264.42	8,709.98	37,715.83
MELROSE	1,417,637.86	1,161,745.49	2,912.50	1,310.50	5,306.40	—	—	52,845.69	30,622.11	100,264.42	8,709.98	37,715.83
LEONISTON	1,014,699.15	779,667.34	1,996.00	2,182.61	14,557.90	—	28,988.89	38,036.18	39,473.28	106,919.71	9,037.68	4,815.25
ATTLEBORO	998,123.71	823,975.81	2,589.90	2,624.70	9,335.80	—	15,899.52	38,036.18	39,473.28	106,919.71	9,037.68	4,815.25
NORTH ADAMS	1,975,831.07	1,809,648.21	2,009.00	2,255.12	6,065.98	—	9,398.35	48,919.80	20,727.75	82,200.20	3,626.37	14,916.68
PEABODY	1,495,568.07	1,153,053.07	2,009.00	7,421.40	4,355.97	—	405.78	38,841.05	28,693.80	82,200.20	3,626.37	14,916.68
WESTFIELD	1,975,831.07	1,809,648.21	2,009.00	2,255.12	6,065.98	—	1,777.25	30,026.38	113,177.48	506,252.33	6,482.54	18,470.93
WOBURN	965,295.58	729,970.54	2,227.52	2,840.00	2,158.05	—	2,424.12	30,077.25	29,679.63	545,788.53	14,982.54	18,470.93
GARDNER	743,019.49	617,042.98	3,239.02	4,150.97	6,699.50	—	10,783.89	35,419.89	31,044.98	95,297.98	1,365.95	14,888.55
MALDENBOROUGH	790,140.72	617,042.98	1,301.01	2,507.50	6,212.77	—	18,036.35	25,472.94	41,101.68	64,270.97	1,365.95	14,888.55
NEWBURYPORT	606,347.61	451,898.08	1,641.31	1,497.00	5,857.00	—	2,717.98	21,787.18	22,318.77	78,133.31	331.00	20,165.97
39 Cities	\$207,510,004.58	\$165,060,362.12	\$695,444.62	\$621,965.10	\$1,850,734.50	\$5,162.04	\$1,872,014.26	\$4,551,416.95	\$6,761,401.90	\$19,771,906.55	\$702,134.07	\$5,617,462.47

¹ Includes \$300 from administration of trust funds.
² Includes \$9 from administration of trust funds.
³ Includes \$25 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1930	A. TOTAL EXPENSES	B. Legislative	C. Executive	D. Financial	E. Other Departments	F. Municipal Buildings
BOSTON	781,188	\$1,987,758.83	\$83,346.89	\$68,059.51	\$822,862.11	\$723,882.32	\$289,628.00
WORCESTER	195,311	400,994.96	15,933.09	22,401.35	161,053.86	143,665.91	57,940.75
SPRINGFIELD	149,900	462,703.01	5,115.38	4,627.75	171,109.56	167,495.91	107,183.41
FALL RIVER	115,274	233,598.53	7,024.75	4,384.27	123,523.26	93,573.41	37,093.51
CAMBRIDGE	113,643	237,682.02	24,876.96	20,159.20	126,961.09	97,038.89	58,645.88
NEW BEDFORD	112,597	232,019.35	8,906.13	15,990.12	76,092.88	83,900.92	47,129.30
SOMERVILLE	103,908	171,977.00	15,366.13	11,951.83	73,205.23	60,177.57	11,276.24
LYNN	102,320	163,849.35	6,599.28	8,612.96	84,425.51	60,882.27	18,329.33
LOWELL	100,234	245,521.19	8,832.68	15,723.02	69,437.95	107,286.84	28,734.70
LAWRENCE	85,068	154,519.86	—	18,074.00	85,937.95	57,382.83	20,113.31
QUINCY	71,983	151,548.68	6,380.53	9,933.78	68,339.50	55,492.26	11,503.61
NEWTON	65,276	189,263.29	9,855.37	7,461.50	62,061.28	59,784.63	22,970.51
DORCHESTER	63,797	140,554.61	9,622.46	6,556.40	57,251.81	52,432.92	23,351.02
MEDFORD	59,714	147,311.32	9,781.03	9,916.77	50,347.89	57,607.12	19,658.51
MALDEN	58,036	93,707.08	3,295.66	6,855.86	46,516.38	33,790.09	3,179.09
HOLYOKE	56,537	154,456.07	1,603.77	7,818.25	58,619.44	61,345.42	25,269.19
PITTSFIELD	49,677	86,513.66	1,479.86	1,937.35	40,731.46	36,640.99	5,664.00
HAVERHILL	48,710	96,839.66	—	12,711.99	42,224.60	26,297.31	16,145.76
EVERETT	48,424	123,994.25	8,010.03	9,642.99	43,335.72	47,755.12	9,090.39
CHelsea	45,816	111,125.05	9,136.92	8,208.32	32,000.12	29,234.87	31,154.72
CHICOPPEE	43,930	87,182.74	7,120.95	4,666.36	49,334.20	34,063.84	11,381.39
SALISBURY	43,353	90,180.06	7,295.85	5,749.41	37,536.06	34,953.42	4,801.32
FITCHBURG	40,692	95,654.65	4,950.88	4,849.25	38,090.94	37,541.80	10,221.78
WALTHAM	39,247	122,885.74	6,445.40	11,884.84	36,249.89	51,415.14	16,890.17
TAUNTON	37,355	72,829.40	5,225.75	5,296.86	32,088.27	23,361.29	8,857.23
REVERE	35,680	98,617.08	3,384.04	11,847.92	47,224.18	27,471.25	8,689.69
REVERLY	25,086	66,444.61	3,228.25	4,454.43	28,974.55	22,835.58	6,863.80
NORTHAMPTON	24,381	51,824.42	302.94	1,933.06	23,660.84	17,554.93	8,372.65
GLOUCESTER	24,204	75,853.19	—	8,813.12	35,716.53	19,420.63	11,902.21
MELROSE	23,170	81,018.60	2,290.30	4,921.91	28,256.34	31,651.29	13,898.76
LEOMINSTER	21,810	45,197.34	2,728.04	1,765.70	21,221.16	7,590.21	11,892.33
ATTLEBORO	21,769	52,706.16	173.16	4,342.87	24,224.61	3,227.03	4,162.72
NORTH ADAMS	21,621	49,003.31	281.93	1,091.94	24,257.96	19,208.76	11,379.71
PEABODY	21,245	60,133.01	3,353.81	3,916.37	29,636.64	11,846.48	3,345.80
WESTFIELD	19,775	39,683.02	2,143.52	2,603.19	19,325.53	12,264.98	5,118.84
WOBURN	18,434	54,381.33	1,599.21	2,854.56	25,742.09	19,066.63	3,974.64
WARDEN	19,399	2,530.15	3,185.13	3,185.13	15,066.52	10,477.65	15,010.82
MARLBOROUGH	15,587	49,895.96	2,160.49	2,187.99	17,340.49	12,176.23	4,227.52
NEWBURYPORT	15,084	24,612.98	472.30	1,261.21	12,608.87	6,042.98	—
39 Cities	2,940,335	\$6,929,855.46	\$269,423.83	\$305,289.44	\$2,788,165.06	\$2,501,292.49	\$1,005,684.64

TABLE VII. — *Maintenance of Departments* — Continued.
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	
BOSTON	\$832,862.11	\$79,661.38	\$65,751.74	\$243,612.73	\$341,094.47	\$28,651.84	\$64,089.95
WORCESTER	161,053.86	25,293.36	167,608.36	—	58,365.83	7,738.60	2,049.71
SPRINGFIELD	171,109.56	26,271.50	25,427.62	43,170.72	68,954.79	7,555.60	6,729.32
FALL RIVER	91,523.26	29,214.77	11,734.51	19,089.26	11,734.51	—	2,791.25
CAMBRIDGE	126,961.09	16,756.43	158,878.89	—	36,064.33	5,560.31	9,701.13
NEW BEDFORD	76,092.88	13,218.78	135,955.97	—	22,559.07	3,402.73	946.00
SOMERVILLE	73,205.23	9,784.51	134,007.79	—	25,293.01	3,119.92	1,070.00
LYNN	69,425.51	8,906.08	10,733.39	18,239.58	25,293.01	7,500.00	1,478.58
LOWELL	84,937.95	15,278.29	130,676.18	—	25,001.39	4,241.79	9,680.30
LAWRENCE	58,949.72	10,047.73	10,956.47	—	16,016.38	2,537.63	1,050.00
QUINCY	68,239.50	6,321.82	10,744.90	18,341.51	30,636.48	276.59	2,620.00
NEWTON	62,061.28	11,243.71	12,234.92	19,159.71	27,072.62	—	1,510.03
BROCKTON	57,251.81	6,512.05	7,099.34	19,386.60	22,821.42	22.40	1,340.00
MEDFORD	50,347.89	7,852.16	5,304.97	18,228.80	17,290.82	—	1,671.14
MAIDEN	46,516.38	6,778.05	11,542.25	—	19,900.90	—	1,266.68
HOLYOKE	58,619.44	11,542.25	9,608.21	14,080.00	22,185.57	691.91	511.50
PITTSFIELD	40,731.46	5,619.82	4,669.47	—	18,846.65	700.00	1,612.50
HAVERHILL	42,224.60	9,720.30	13,427.23	9,983.02	17,555.82	—	821.25
EVERETT	48,635.72	9,239.58	8,528.51	—	16,476.56	48.00	1,130.00
CHELSEA	32,400.12	4,782.87	13,142.79	13,213.07	13,502.71	1,508.25	463.50
CHICOPEE	45,934.20	8,721.62	5,470.37	14,490.46	15,194.37	238.00	895.48
SALEM	37,396.06	4,402.85	6,307.39	9,671.05	17,436.77	—	515.00
FITCHBURG	38,090.94	9,073.53	11,417.43	—	13,753.48	—	846.50
WALTHAM	36,249.89	6,499.49	11,711.69	—	11,443.71	—	895.00
TAUNTON	32,088.27	6,651.28	11,104.96	—	12,256.29	577.50	1,498.24
REVERE	47,224.18	7,921.70	6,586.55	12,903.58	19,146.10	300.00	1,066.25
BEVERLY	28,974.55	4,050.56	4,461.61	7,262.53	12,849.85	—	350.00
NORTHAMPTON	23,660.84	6,000.69	2,878.21	6,133.05	6,038.53	154.20	718.85
GLoucester	35,716.53	5,550.42	5,857.00	8,723.84	14,510.00	—	635.00
MELROSE	28,236.34	5,816.50	3,522.59	6,951.03	8,935.00	141.25	1,117.50
LEOMINSTER	21,221.16	4,344.14	3,479.84	4,352.03	7,855.04	—	695.00
ATTLEBORO	24,224.63	3,771.78	11,481.44	6,112.94	9,782.71	—	535.00
NORTH ADAMS	24,257.96	4,344.14	3,479.84	—	8,655.49	—	319.25
PEABODY	29,636.64	5,825.25	3,435.25	9,888.66	9,784.76	—	875.00
WESTFIELD	19,325.53	2,366.69	1,745.64	7,306.16	7,306.16	122.04	1,785.00
WOBURN	25,742.09	7,339.43	3,414.77	6,164.25	7,073.64	—	1,750.00
GARDNER	16,066.52	4,434.86	1,719.41	4,093.25	5,826.00	—	—
MALDENBOROUGH	17,340.49	2,151.91	1,702.70	—	6,929.38	363.50	693.00
NEWBURPORT	12,608.87	2,378.29	1,4514.94	—	5,467.71	—	247.93
39 Cities	\$2,788,165.06	\$417,462.87	\$590,044.12	\$533,081.67	\$1,057,905.49	\$61,720.06	\$127,970.85

¹ Treasurer and collector.

TABLE VII. — *Maintenance of Departments* — Continued.
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON	\$723,862.32	\$158,646.28	\$47,790.66	—	\$89,413.93	—	\$26,127.78	\$270,698.52	\$131,185.15
WORCESTER	143,362.31	16,934.44	22,683.61	\$6,550.95	—	\$14,793.41	32,719.24	37,445.37	12,538.89
SPRINGFIELD	167,495.91	18,615.31	18,615.31	2,499.96	10,338.78	55,282.24	24,001.73	30,393.65	11,693.74
FALL RIVER	32,013.45	3,596.00	17,194.01	596.00	—	11,323.53	8,637.92	5,584.58	18,186.96
CAMBRIDGE	97,378.89	14,540.47	18,601.63	5,353.83	—	8,304.50	7,444.00	41,501.98	1,262.48
NEW BEDFORD	\$3,000.92	6,274.58	27,267.41	513.62	—	27,818.85	9,800.27	11,209.94	1,011.25
SOMERVILLE	60,177.57	5,265.76	15,622.16	3,756.79	—	9,826.55	7,872.82	17,350.14	483.35
LYNN	60,882.27	13,314.07	18,797.11	—	—	12,160.65	9,593.78	13,435.35	3,581.31
LOWELL	107,286.84	19,011.02	12,683.38	2,450.31	7,850.24	18,141.15	8,494.41	36,133.21	10,518.36
LAWRENCE	57,382.83	4,600.00	9,512.44	2,157.10	—	9,885.30	5,190.63	18,887.62	7,049.74
QUINCY	35,784.63	4,344.14	6,747.31	800.00	—	46,745.99	13,184.41	7,068.19	513.43
NEWTON	52,432.26	8,185.00	15,040.00	2,990.63	—	21,261.17	5,905.15	8,957.66	2,640.01
BROCKTON	57,607.12	5,078.74	9,692.59	2,777.28	—	28,514.97	—	3,233.40	6,662.56
MALDEN	33,790.09	5,083.40	6,589.77	2,570.52	—	11,999.39	—	7,249.21	297.80
HOLYOKE	61,345.42	4,721.00	8,336.48	4,517.42	15,341.46	12,930.00	4,105.19	11,132.18	261.69
PITTSFIELD	36,640.99	1,513.21	7,720.38	—	9,448.28	10,926.63	—	6,930.49	102.10
HAVERHILL	26,297.31	2,569.06	6,997.88	385.10	—	13,972.82	1,063.00	5,450.58	3,066.07
EVELETT	47,755.12	8,456.17	7,012.34	2,404.96	6,311.79	4,897.15	2,279.72	7,317.58	4.00
CHELSEA	29,224.87	3,734.81	8,140.62	4,039.85	—	10,434.24	1,290.51	3,059.74	5,302.10
CHICPEE	34,079.84	3,238.90	5,886.00	2,959.12	—	17,467.13	4,909.92	5,607.84	333.00
SALEM	34,933.42	4,316.60	6,665.19	1,985.18	9,402.65	3,822.06	2,500.00	5,731.53	9,149.33
FITCHBURG	37,541.80	4,321.03	7,098.62	2,046.68	—	1,567.13	3,284.12	7,291.52	134.75
WALTHAM	51,415.14	8,975.91	6,124.72	1,466.52	—	8,403.33	—	1,399.75	215.00
TAUNTON	23,361.29	1,211.56	6,736.01	1,500.00	—	4,407.17	—	3,412.68	54.39
REVERE	27,471.25	3,490.68	4,772.46	—	9,175.92	5,953.68	—	2,728.29	31.00
BEVERLY	22,823.58	2,750.00	6,117.73	1,735.00	4,400.00	4,422.58	—	3,885.70	859.52
NORTHAMPTON	17,554.93	1,469.05	6,084.52	1,665.00	—	8,879.63	—	931.10	1,445.32
GLOUCESTER	19,420.63	2,642.86	6,489.50	1,948.99	—	6,345.33	—	1,475.42	26.65
MELROSE	31,651.29	1,536.25	5,030.68	—	14,414.11	5,271.77	—	3,100.04	15.00
ANDOVER	27,920.21	3,622.25	2,465.79	—	7,609.63	1,191.09	—	628.00	—
DOMINSTER	20,738.47	3,622.25	2,465.79	1,217.65	—	598.26	—	3,107.00	324.57
ATTLEBORO	19,208.76	1,040.75	2,890.39	—	4,645.48	3,586.65	—	2,457.01	183.20
NORTH ADAMS	11,846.48	1,384.83	5,152.31	—	—	4,340.63	—	—	—
PEABODY	12,664.98	3,893.73	3,661.62	—	6,293.43	—	—	—	—
WESTFIELD	10,066.63	1,068.89	4,274.66	550.00	8,225.82	—	—	—	—
WOBURN	10,437.65	2,622.38	3,963.17	—	—	—	—	—	—
GARDNER	12,176.23	2,063.38	2,830.00	—	—	—	—	—	—
MARLBOROUGH	12,176.23	1,963.82	3,414.77	—	—	—	—	—	—
NEWBURYPORT	6,042.98	981.32	2,675.65	200.00	—	—	—	—	—
39 Cities	\$2,501,262.49	\$391,016.47	\$375,941.51	\$59,679.58	\$202,921.52	\$444,391.21	\$178,259.60	\$616,338.81	\$232,113.79

TABLE VII. — *Maintenance of Departments — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	781,188	\$10,309,458.68	\$5,572,666.99	\$4,215,524.23	\$20,682.11	\$436,177.60	\$45,169.01	\$19,238.74
WORCESTER	195,311	2,046,252.50	1,007,441.61	920,711.18	5,366.83	72,490.81	38,239.37	2,002.70
SPRINGFIELD	149,900	1,687,231.02	728,013.88	852,132.53	1,306.34	62,164.61	43,588.67	25.00
FALL RIVER	115,274	993,112.14	512,234.18	447,249.26	995.76	20,237.00	10,570.94	1,825.00
CAMBRIDGE	113,643	1,197,855.65	589,851.42	478,736.87	2,221.28	28,204.65	22,975.00	75,896.43
NEW BEDFORD	112,597	1,117,834.90	574,587.81	479,790.16	1,709.43	40,609.13	20,997.28	141,009
SOMERVILLE	103,908	704,797.17	312,659.54	332,568.84	1,379.09	12,655.62	14,932.12	31,721.96
LYNN	100,320	791,612.91	312,017.40	419,310.63	2,559.95	14,572.73	10,994.56	32,157.64
LOWELL	100,234	848,117.30	407,107.33	404,498.18	1,276.02	24,390.96	10,889.81	155.00
LAWRENCE	85,088	718,085.39	322,087.32	351,649.16	1,601.96	15,195.08	3,476.92	4,885.04
QUINCY	71,953	551,003.48	260,264.75	255,347.66	387.00	13,595.26	13,114.99	1,893.82
NEWTON	65,276	658,389.93	311,712.34	273,422.39	870.84	22,559.78	43,118.51	1,006.07
BROCKTON	63,797	508,927.15	201,808.98	178,781.94	441.61	13,147.88	12,916.21	1,830.52
MEDFORD	59,714	369,837.04	161,158.55	280,333.15	2,645.83	9,483.06	7,062.98	9,143.47
MALDEN	58,036	449,161.84	184,846.79	234,604.91	1,545.48	13,479.30	13,995.60	689.76
HOLYOKE	56,537	624,806.42	251,169.43	356,218.57	—	9,937.24	7,481.18	—
PITTSFIELD	49,677	306,049.82	149,638.69	128,844.39	968.04	10,717.24	6,272.98	9,608.48
HAVERHILL	48,710	399,577.97	150,448.41	223,365.07	411.91	8,055.01	15,985.91	1,311.66
EVERETT	48,424	447,418.80	169,585.18	241,200.63	500.00	13,928.04	—	22,204.95
CHelsea	45,816	476,800.27	199,720.76	235,953.41	177.25	10,997.07	1,485.95	28,465.83
CHICOPEE	43,930	312,539.55	127,359.41	174,014.64	—	8,559.02	2,506.48	100.00
SALEM	43,353	323,985.47	142,185.35	146,562.70	—	5,041.44	15,113.66	15,082.32
FITCHBURG	40,692	310,171.89	115,575.96	172,169.79	804.10	9,697.60	9,908.19	2,016.25
WALTHAM	39,247	327,044.51	124,958.20	137,759.28	727.36	7,509.52	26,996.02	39,994.15
TAUNTON	37,355	268,211.14	109,971.70	137,681.64	—	3,308.62	9,618.38	7,627.80
REVERE	35,680	245,203.30	87,168.11	137,370.09	—	5,236.89	4,748.31	10,679.90
BEVERLY	25,086	254,322.46	102,163.09	138,760.42	550.00	5,400.56	6,225.37	11,825.37
NORTHAMPTON	24,381	148,127.24	84,110.33	107,945.52	—	5,742.69	7,801.84	60.00
GLoucester	24,204	217,732.90	86,038.05	107,945.52	1,458.54	2,746.93	1,979.42	4,564.44
LEMOUSE	23,170	164,437.45	68,704.94	82,230.26	584.04	5,744.31	6,583.92	450.00
MINCHESTER	21,810	113,619.31	26,506.44	72,242.41	105.48	4,868.60	9,551.86	585.00
ATTLEBORO	21,769	179,841.23	55,333.85	118,092.54	508.60	2,175.50	3,548.96	6,025.40
NORTH ADAMS	21,621	127,190.47	56,622.28	59,892.38	—	2,648.96	1,492.85	832.55
PEABODY	21,345	176,979.13	58,531.89	99,483.06	2,715.95	5,161.29	12,910.34	10.00
WESLEY	19,775	110,639.13	48,107.83	53,028.94	—	9,577.13	4,199.28	3,063.76
Woburn	19,434	110,478.54	61,545.79	61,545.79	953.43	2,136.43	3,063.76	376.43
GARDNER	19,399	95,719.08	42,920.90	56,593.25	—	6,147.52	4,057.41	—
MARLBOROUGH	15,587	101,567.14	39,146.09	47,285.32	250.00	2,974.97	11,910.76	805.00
NEWBURYPORT	15,084	82,001.32	38,605.02	34,087.25	—	1,310.50	7,196.55	—
39 Cities	2,040,335	\$28,876,214.74	\$13,797,287.86	\$13,221,098.75	\$55,704.23	\$940,996.44	\$516,078.91	\$345,048.55
49								

TABLE VII. — *Maintenance of Departments* — Continued.

2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . .	\$5,572,666.99	\$5,050,675.96	\$266,318.76	\$69,475.54	\$89,002.26	\$97,194.47
WORCESTER . .	1,007,441.61	913,802.90	69,421.86	4,971.59	5,947.43	12,297.83
SPRINGFIELD . .	728,013.88	674,579.20	19,945.67	4,693.85	5,600.85	23,194.31
FALL RIVER . .	512,234.18	492,370.54	5,502.23	4,850.35	3,237.33	6,273.73
CAMBRIDGE . .	589,851.42	554,867.69	20,760.90	1,281.11	3,886.69	9,055.03
NEW BEDFORD . .	574,587.81	548,666.59	11,028.74	3,322.70	2,667.27	8,902.51
SOMERVILLE . .	312,659.54	299,241.68	5,116.35	1,976.68	1,735.14	4,589.69
LYNN . .	312,017.40	292,091.74	9,762.04	2,238.87	2,239.65	5,685.10
LOWELL . .	407,107.33	395,679.09	4,224.19	1,854.13	2,073.49	3,276.43
LAWRENCE . .	332,087.33	315,195.24	7,120.00	2,047.09	2,296.27	5,428.73
QUINCY . .	260,364.75	247,487.02	8,856.01	2,304.30	1,339.80	2,377.62
NEWTON . .	311,712.34	299,468.45	5,049.45	1,303.83	2,016.73	3,875.88
BROCKTON . .	201,808.98	186,298.09	7,286.88	2,006.50	2,412.26	3,805.25
MEDFORD . .	161,158.55	153,602.81	4,139.31	1,208.64	694.58	1,513.21
MALDEN . .	184,846.79	175,912.22	5,657.10	1,324.08	657.22	1,296.17
HOLYOKE . .	251,169.43	240,869.61	6,726.19	533.69	148.41	2,891.53
PITTSFIELD . .	149,638.69	136,969.13	8,560.14	1,532.49	267.82	2,309.11
HAVERHILL . .	150,448.41	139,095.82	8,109.29	753.63	566.50	1,923.17
EVERETT . .	169,585.18	165,396.94	1,837.47	651.37	455.41	1,243.99
CHELSEA . .	199,720.76	182,123.07	4,360.38	1,856.18	9,106.23	2,274.90
CHICOPEE . .	127,359.41	119,160.99	6,091.40	112.46	78.32	1,916.24
SALEM . .	142,185.35	135,957.79	3,084.14	1,488.49	610.16	1,044.77
FITCHBURG . .	115,575.96	106,876.77	4,611.57	1,342.28	477.50	2,267.84
WALTHAM . .	124,958.20	115,095.37	6,661.62	1,724.25	842.46	634.50
TAUNTON . .	109,974.70	103,298.95	2,562.83	1,207.83	1,410.78	1,494.31
REVERE . .	87,168.11	81,345.70	2,686.62	1,020.59	258.72	1,856.48
BEVERLY . .	102,163.09	96,369.09	2,458.59	810.45	896.94	1,628.02
NORTHAMPTON . .	49,862.38	46,089.10	1,027.88	591.81	526.43	1,627.16
GLOUCESTER . .	86,038.05	76,199.96	3,708.45	1,786.60	978.65	3,364.39
MELROSE . .	68,704.24	61,140.55	6,033.39	—	26.50	1,503.80
LEOMINSTER . .	26,506.44	23,676.46	2,196.68	—	140.37	492.93
ATTLEBORO . .	55,333.85	46,300.74	4,339.65	107.92	22.03	4,563.51
NORTH ADAMS . .	56,622.28	53,187.50	1,121.53	577.81	253.18	1,482.26
PEABODY . .	58,531.89	48,574.31	7,070.08	—	330.61	2,556.89
WESTFIELD . .	48,107.83	45,076.99	1,661.87	170.26	172.71	1,026.00
WOBURN . .	42,402.70	38,026.05	3,550.40	10.08	202.41	613.76
GARDNER . .	28,920.90	25,175.51	1,379.46	645.58	389.54	1,330.81
MARLBOROUGH . .	39,146.09	35,982.03	570.58	753.16	962.62	877.70
NEWBURYPORT . .	38,605.02	35,065.00	388.34	1,235.58	1,315.09	601.01
39 Cities .	\$13,797,287.86	\$12,756,990.65	\$538,988.04	\$123,771.77	\$146,246.36	\$231,291.04

TABLE VII. — Maintenance of Departments — Continued.
2 C. Fire Department.

CITIES.	A	B	C	D	E	F	G
	TOTAL EXPENSES	Salaries and Wages	Equipment, Maintenance, and Repairs	Hydrant Service	Fuel and Light	Maintenance of Buildings and Grounds	Other Expenses
BOSTON	\$4,215,524.23	\$3,548,922.77	\$365,502.81	—	\$105,387.56	\$166,856.91	\$29,754.18
WORCESTER	920,711.18	828,792.89	28,734.81	—	13,494.15	29,392.48	20,296.55
SPRINGFIELD	852,142.53	794,224.90	29,984.37	—	16,917.72	3,899.67	7,105.87
FALL RIVER	447,249.26	414,931.71	15,311.50	—	4,933.92	7,898.90	1,613.23
CAMBRIDGE	478,736.87	448,499.65	15,695.12	—	7,276.62	4,788.96	2,496.52
NEW BEDFORD	478,730.16	453,374.77	11,379.59	—	9,389.08	3,580.06	2,068.66
SOMERVILLE	332,568.84	314,287.83	7,277.41	—	5,889.05	3,793.65	1,320.30
LYNN	419,310.63	380,188.34	27,562.27	—	6,232.29	4,101.13	912.60
LOWELL	404,498.18	372,687.52	11,306.13	—	6,632.86	10,934.13	2,557.52
LAWRENCE	361,649.18	331,522.52	14,199.53	—	7,838.23	2,034.34	2,034.34
QUINCY	255,347.66	218,195.91	11,438.61	\$21,164.00	3,332.83	2,560.51	1,655.80
NEWTON	273,422.39	219,520.03	18,528.14	21,750.00	3,324.09	7,748.23	551.90
BROCKTON	278,781.94	251,473.57	10,471.30	—	7,665.27	7,902.44	1,269.36
MEDFORD	180,333.15	169,698.11	5,536.30	—	2,173.09	1,660.33	1,265.32
MALDEN	234,604.91	213,943.64	14,763.64	—	2,965.17	2,037.32	895.14
HOLYOKE	356,218.57	302,889.21	9,518.32	13,312.00	5,068.95	23,020.35	2,409.74
PITTSFIELD	128,344.39	118,645.60	4,626.37	—	2,951.92	1,428.78	1,191.72
HAVERTHILL	223,365.07	195,761.36	15,570.53	1,396.64	5,108.84	3,112.08	2,415.62
EVERETT	241,900.63	226,179.55	6,548.62	—	2,099.30	5,102.80	1,270.36
CHELSEA	235,953.41	214,145.41	10,058.37	2,492.00	3,007.05	5,740.44	510.14
CHICOPEE	174,014.64	152,172.29	6,385.69	8,422.50	2,984.94	3,021.10	1,028.12
SALEM	146,562.70	135,109.08	5,771.34	—	2,349.71	1,959.37	473.20
FITCHBURG	179,169.79	160,015.80	6,265.04	—	2,843.24	2,506.11	539.60
WALTHAM	127,759.26	109,918.94	11,247.80	2,855.00	2,352.98	1,013.42	371.12
TAUNTON	137,881.64	120,888.01	3,305.06	—	3,305.01	2,203.37	1,982.12
REVERE	137,370.09	128,083.06	3,707.84	—	2,307.76	1,303.88	1,967.55
BEVERLY	128,760.42	114,672.75	5,873.61	—	4,337.64	3,227.44	648.98
NORTHAMPTON	84,110.33	75,007.28	4,501.83	—	1,810.89	2,117.20	673.13
GLOUCESTER	107,945.52	82,893.64	16,305.74	—	2,348.25	3,836.09	2,561.90
MELROSE	82,230.26	67,870.20	9,053.75	—	1,509.73	2,321.76	2,297.93
LEOMINSTER	72,242.41	48,224.57	5,345.08	15,696.00	1,338.20	1,280.63	876.11
ATTLEBORO	118,092.54	87,572.08	6,950.08	17,010.00	1,842.03	3,842.24	847.30
NORTH ADAMS	59,892.38	54,413.37	2,618.82	—	1,339.88	847.30	673.01
PEABODY	99,483.06	78,130.18	7,620.56	3,897.00	3,002.39	4,653.83	2,179.10
WESTFIELD	53,028.94	46,710.29	4,269.95	—	953.82	589.47	505.41
WORUN	61,545.79	50,926.52	4,355.03	—	1,232.52	4,696.57	335.15
GARDNER	56,593.25	35,920.12	7,084.45	9,380.00	1,268.69	1,993.45	946.54
MARLBOROUGH	47,285.32	31,089.58	4,282.31	7,500.00	1,903.87	2,741.64	517.62
NEWBURYPORT	34,087.25	25,779.37	2,232.95	3,516.00	542.81	1,763.90	252.22
39 Cities	\$13,221,098.75	\$11,619,682.68	\$757,490.67	\$127,641.14	\$265,007.76	\$349,319.19	\$101,867.31

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	\$14,229.90	\$6,452.21	\$280,424.89	\$107,989.09	\$4,763.62	\$22,113.02	\$23,055.99	—	—	\$5,398.35	\$13,840.39
WORCESTER	—	5,366.83	33,790.53	13,916.19	24,784.09	14,224.41	24,014.96	—	—	600.00	1,402.70
SPRINGFIELD	—	1,306.34	47,099.21	6,37.54	14,427.85	5,000.00	38,488.67	\$100.00	—	—	25.00
FALL RIVER	—	995.76	1,870.33	8,979.01	9,387.66	500.00	9,870.94	200.00	—	1,825.00	—
CAMBRIDGE	—	2,221.28	17,212.95	—	10,991.70	8,717.96	14,257.04	—	\$72,149.86	—	3,746.57
NEW BEDFORD	656.63	1,052.80	13,509.49	13,833.14	13,266.50	10,498.64	10,498.64	—	—	141.09	—
SOMERVILLE	—	7,371.67	7,371.67	—	4,993.95	5,040.22	8,991.90	—	30,456.67	—	1,265.29
LYNN	—	5,658.15	5,658.15	—	8,914.58	3,973.98	7,020.58	—	28,793.79	1,999.92	1,363.33
LOWELL	—	2,559.95	10,637.33	5,336.07	8,417.06	7,144.62	3,545.19	—	—	5.00	150.00
LAWRENCE	—	1,276.02	5,495.83	2,800.00	6,899.25	3,476.82	—	—	—	1,872.00	2,213.04
MASSACHUSETTS	—	1,601.96	4,783.19	4,043.07	5,069.00	11,441.03	7,673.96	—	—	882.32	1,011.50
QUINCY	—	870.84	19,399.48	—	2,860.30	32,261.96	16,856.55	—	—	1,830.53	1,006.07
NEWTON	—	441.61	2,671.30	5,786.75	4,689.63	6,391.36	6,524.85	—	8,416.46	50.00	677.01
BROCKTON	—	645.83	2,671.30	—	3,277.13	3,699.99	3,362.99	—	—	—	689.76
MEDFORD	2,000.00	1,545.48	6,208.32	2,300.00	2,797.10	6,993.90	6,995.70	—	—	—	—
MALDEN	—	—	8,383.20	2,450.00	5,087.34	1,343.08	4,383.65	1,754.45	9,110.48	498.00	25.00
HOLYOKE	—	968.04	2,400.00	2,549.81	1,168.71	1,497.75	2,300.00	2,475.23	21,094.03	1,286.66	611.75
PITTSFIELD	—	411.91	2,999.22	2,549.81	1,168.71	1,497.75	2,300.00	—	27,867.23	499.17	598.60
HAVERHILL	—	500.00	3,553.54	2,321.02	2,180.45	9,438.53	6,547.38	—	—	—	100.00
EVERETT	—	177.25	10,046.93	—	3,881.11	—	—	—	—	—	—
CHelsea	—	—	5,899.70	—	5,097.37	1,485.35	2,035.86	—	—	—	—
CHICOPPEE	—	—	2,699.12	150.00	5,709.90	470.62	11,341.48	—	14,108.82	973.50	100.00
SALEM	—	—	2,192.00	—	2,849.44	3,772.18	3,982.24	769.81	1,916.35	—	100.00
FITCHBURG	—	804.10	2,579.60	2,369.14	4,748.86	5,156.14	3,381.24	—	37,699.77	2,050.62	2,294.38
WALTHAM	—	727.36	4,046.01	—	3,163.51	3,047.71	23,348.31	—	5,502.18	75.00	429.25
TAUNTON	—	—	—	—	3,308.62	5,954.36	3,664.02	—	10,184.46	66.19	—
REVERLY	—	—	3,254.57	—	2,412.33	4,748.31	—	—	11,435.99	364.38	25.00
REVERLY	—	—	2,990.17	—	2,410.39	3,348.28	2,874.74	—	4,537.44	—	60.00
NORTHAMPTON	—	550.00	2,990.17	2,275.82	1,165.46	962.75	4,680.05	2,159.04	—	250.00	300.77
GROTCHESTER	458.57	999.97	2,301.41	—	2,491.80	9,842.81	670.29	4,466.32	—	350.00	—
MELOUSE	—	584.04	2,551.13	2,593.57	1,200.00	940.37	5,743.56	—	—	585.00	—
LEOMINSTER	—	—	1,950.64	2,098.75	1,569.85	4,963.72	4,203.31	384.83	—	25.00	—
ATTEBORO	—	105.48	1,200.00	246.30	1,414.20	1,774.48	1,774.48	—	6,000.40	892.55	—
NORFOLK	508.60	—	1,515.00	—	2,509.40	494.87	494.87	997.98	—	150.00	10.00
NORFOLK	—	—	139.92	1,577.22	2,214.41	1,513.97	6,094.78	1,279.10	—	—	226.43
PEABODY	—	—	1,369.89	—	1,523.61	5,536.46	2,593.31	92.00	—	—	—
WESTFIELD	—	—	1,053.52	—	1,523.61	3,063.76	1,800.00	752.00	—	—	—
WOBURN	2,715.95	—	836.45	836.45	1,299.08	1,505.41	4,599.25	—	—	—	—
GARDNER	—	—	2,105.00	2,462.52	1,580.00	6,988.86	4,383.54	322.65	—	—	—
MALDENBOROUGH	—	250.00	549.30	575.50	1,849.57	2,813.01	—	—	800.00	—	5.00
NEWBURYPORT	—	—	470.79	—	839.71	—	—	—	—	—	—
39 Cities	\$20,569.65	\$35,134.58	\$519,092.24	\$188,126.96	\$233,777.24	\$221,052.42	\$278,673.08	\$15,753.41	\$288,157.58	\$24,511.53	\$32,379.44

* Includes inspection of oil and petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.

3. Health and Sanitation.

CITIES.	Population of 1930	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON	781,188	\$5,598,069.53	\$1,627,966.44	\$3,916,839.43	\$53,263.66
WORCESTER	195,311	773,426.06	331,919.11	431,367.39	10,139.56
SPRINGFIELD	149,900	757,436.58	205,323.57	536,024.41	16,088.60
FALL RIVER	115,274	384,972.71	221,077.43	159,022.29	4,872.99
CAMBRIDGE	113,643	938,288.31	208,987.75	729,135.36	165.20
NEW BEDFORD	112,597	617,859.23	251,370.24	342,968.96	23,520.03
SOMERVILLE	103,908	415,752.44	87,084.26	328,668.18	—
LYNN	102,320	424,577.01	158,937.32	260,732.70	4,906.99
LOWELL	100,234	394,864.36	154,248.43	229,904.41	10,711.52
LAWRENCE	85,068	407,745.99	136,273.88	264,033.87	7,438.24
QUINCY	71,983	388,751.61	118,456.73	259,577.66	10,717.22
NEWTON	65,276	344,392.57	59,692.04	284,700.53	—
BROCKTON	63,797	308,661.18	102,554.86	196,214.81	9,891.51
MEDFORD	59,714	225,984.30	45,812.57	178,980.58	1,191.15
MALDEN	58,036	256,176.45	81,550.19	170,323.33	4,302.93
HOLYOKE	56,537	294,049.72	121,918.68	162,898.75	9,232.29
PITTSFIELD	49,677	132,219.90	48,398.04	82,187.35	1,634.51
HAVERHILL	48,710	163,303.83	97,147.87	66,155.96	—
EVERETT	48,424	140,426.93	39,898.99	100,527.94	—
CHELSEA	45,816	169,448.36	53,507.36	115,941.00	—
CHICOPEE	43,930	112,340.58	42,487.66	69,852.92	—
SALEM	43,353	178,530.32	65,890.51	111,333.31	1,306.50
FITCHBURG	40,692	133,618.59	49,630.23	82,782.36	1,206.00
WALTHAM	39,247	163,799.13	39,033.20	124,765.93	—
TAUNTON	37,355	113,418.33	62,003.83	51,406.50	8.00
REVERE	35,680	112,673.52	34,746.37	77,927.15	—
BEVERLY	25,086	87,941.43	47,950.95	39,470.48	520.00
NORTHAMPTON	24,381	42,135.28	20,958.29	19,351.51	1,825.48
GLOUCESTER	24,204	68,775.12	33,279.49	35,495.63	—
MELROSE	23,170	92,088.44	18,118.36	70,057.74	3,912.34
LEOMINSTER	21,810	43,053.17	20,063.30	22,989.87	—
ATTLEBORO	21,769	46,720.92	33,604.04	12,725.79	391.09
NORTH ADAMS	21,621	49,917.93	24,488.78	22,384.88	3,044.27
PEABODY	21,345	86,926.79	36,138.97	49,599.07	1,188.75
WESTFIELD	19,775	43,603.15	20,786.64	22,047.65	768.86
WOBURN	19,434	42,673.07	20,083.37	22,589.70	—
GARDNER	19,399	62,469.53	35,636.68	26,832.85	—
MARLBOROUGH	15,587	37,846.33	15,449.93	22,287.02	109.38
NEWBURYPORT	15,084	35,090.72	16,242.62	18,848.10	—
39 Cities	2,940,335	\$14,690,029.42	\$4,788,718.98	\$9,718,953.37	\$182,357.07

TABLE VII. — Maintenance of Departments — Continued.
§ B. Health.

CITIES.	A TOTAL EXPENSES	B			E Vital Statistics	F. INSPECTION		
		General Expenses	Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis		School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,627,966.44	\$524,819.96	\$7,365.19	\$711,376.49	\$62,489.57	\$215,716.21	\$90,743.87	\$15,455.15
WORCESTER	331,919.11	71,257.11	89,088.04	111,145.56	1,752.75	41,994.53	6,300.00	10,351.12
SPRINGFIELD	205,223.57	37,756.49	45,403.77	58,996.73	3,848.77	49,003.74	1,500.00	7,834.07
FALL RIVER	225,077.43	72,093.83	31,405.28	97,596.96	2,181.30	25,861.09	4,755.97	4,900.00
CAMBRIDGE	208,987.75	4,612.56	74,200.24	74,200.24	761.25	41,907.43	9,436.09	6,684.32
NEW BEDFORD	251,370.24	72,561.50	18,561.50	105,151.15	2,102.65	44,628.43	4,663.89	4,008.10
SOMERVILLE	181,084.26	17,059.49	23,481.47	86,719.91	1,053.77	18,810.49	2,914.30	7,350.82
LYNN	158,937.32	32,331.02	26,087.19	78,932.06	788.55	19,189.79	2,000.00	4,516.01
LOWELL	154,248.43	24,012.15	25,014.29	58,461.17	2,481.10	27,388.18	1,804.00	9,086.34
LAWRENCE	136,213.88	47,542.19	4,763.08	65,296.22	4,724.13	9,781.26	2,421.52	3,738.43
QUINCY	118,456.73	26,138.12	8,182.48	65,737.49	796.17	13,385.36	1,404.00	2,132.51
NEWTON	59,692.57	11,602.65	11,602.65	18,267.81	691.47	17,008.37	4,400.00	3,433.16
BROCKTON	29,089.29	5,331.83	46,372.05	943.35	12,615.18	362.50	175.00	2,005.75
MEDFORD	45,812.57	11,836.39	28,491.25	10,793.83	3,115.21	17,307.21	2,550.00	4,056.73
MALDEN	14,094.06	35,130.79	34,631.74	28,220.58	395.09	8,238.55	3,473.61	2,881.84
HOLYOKE	121,918.68	36,196.97	7,116.03	10,194.34	1,075.58	9,475.00	8,775.00	1,206.23
PITTSFIELD	48,398.04	14,578.38	30,698.55	40,507.64	415.75	12,554.42	1,875.00	2,084.84
HAVERHILL	97,147.87	10,890.28	3,107.90	17,086.94	500.35	9,963.88	2,866.37	1,401.00
EVERETT	39,898.99	6,955.18	3,247.72	26,168.54	619.75	9,013.28	1,865.11	3,399.10
CHELSEA	53,607.36	4,248.66	2,736.96	18,573.88	216.50	9,785.74	600.00	3,407.15
CHICPEE	65,890.51	9,895.46	23,027.23	27,708.23	922.60	3,407.15	1,711.25	2,615.53
SALEM	49,630.23	5,142.49	5,142.49	23,720.84	949.71	10,281.02	1,220.00	2,269.80
FITCHBURG	39,033.20	6,903.95	2,314.72	10,649.27	395.00	6,088.61	1,400.00	1,736.04
WALTHAM	62,003.83	5,142.49	5,142.49	4,200.155	250.40	8,474.83	650.00	3,431.25
TAUNTON	34,746.37	10,890.83	2,618.58	11,931.73	386.00	5,558.14	1,000.00	3,399.10
REVERE	47,950.95	14,676.76	2,188.24	17,055.27	262.00	9,687.43	1,927.59	618.05
BEVERLY	39,579.29	8,168.05	1,947.59	4,380.50	480.38	5,558.14	1,000.00	1,200.00
NORTHAMPTON	33,478.49	8,168.05	1,947.59	4,380.50	480.38	5,558.14	1,000.00	1,200.00
GLOUCESTER	38,478.49	8,168.05	1,947.59	4,380.50	480.38	5,558.14	1,000.00	1,200.00
MELROSE	18,113.36	6,254.84	1,333.44	6,066.01	115.02	3,360.00	400.00	750.00
LEOMINSTER	33,604.04	6,894.86	3,438.15	6,331.21	171.50	2,825.40	703.00	451.96
ATLANTIC	24,488.78	4,500.86	3,576.95	29,540.32	94.50	5,840.50	1,574.74	1,200.00
NORTH ADAMS	36,138.97	9,056.74	3,768.17	15,998.14	375.50	4,069.68	1,521.74	930.47
FRABODY	20,786.64	4,972.69	1,392.96	9,336.24	282.39	2,902.89	1,500.00	342.50
WESTFIELD	20,083.37	4,718.94	1,087.36	5,210.01	249.82	4,728.63	1,986.11	1,063.28
WOBURN	35,636.68	8,576.13	9,637.68	7,532.49	206.05	7,521.05	1,200.00	2,485.85
MALDENBOROUGH	15,449.93	2,087.89	2,150.77	7,656.67	268.75	2,485.85	600.00	2,000.00
NEWBURYPORT	16,242.62	2,939.31	465.76	8,810.31	113.84	2,082.50	1,200.00	630.90
39 Cities	\$4,788,718.98	\$1,250,046.03	\$502,947.28	\$1,953,495.41	\$98,207.14	\$703,821.29	\$164,461.55	\$115,740.28

* Includes inspection of milk and vinegar.

TABLE VII.—*Maintenance of Departments*—Continued.
3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,916,839.43	\$661,073.80	\$167,066.93	\$2,173,499.26	\$915,199.44
WORCESTER . .	431,367.39	104,890.40	—	215,558.44	110,918.55
SPRINGFIELD .	536,024.41	55,172.32	—	327,615.91	153,236.18
FALL RIVER . .	159,022.29	2,493.64	—	113,064.29	43,464.36
CAMBRIDGE . .	729,135.36	45,208.24	54,370.24	419,584.25	209,972.63
NEW BEDFORD .	342,968.96	45,835.55	—	208,976.59	88,156.82
SOMERVILLE . .	328,668.18	11,059.13	44,994.98	229,811.66	42,802.41
LYNN	260,732.70	57,368.66	—	174,767.14	28,596.90
LOWELL	229,904.41	13,409.99	—	150,341.54	66,152.88
LAWRENCE . . .	264,033.87	1,293.03	—	222,059.51	40,681.33
QUINCY	259,577.66	45,277.53	22,831.33	146,931.22	44,537.58
NEWTON	284,700.53	61,339.16	20,141.55	141,926.15	61,293.67
BROCKTON . . .	196,214.81	76,046.55	—	96,655.34	23,512.92
MEDFORD	178,980.58	7,999.94	21,635.22	112,345.42	37,000.00
MALDEN	170,323.33	10,927.79	23,547.90	110,985.67	24,861.97
HOLYOKE	162,898.75	14,355.82	—	111,025.58	37,517.35
PITTSFIELD . .	82,187.35	44,446.69	—	15,980.60	21,760.06
HAVERHILL . . .	66,155.96	3,563.89	—	47,536.85	15,055.22
EVERETT	100,527.94	10,901.76	19,126.79	56,805.17	13,694.22
CHELSEA	115,941.00	6,991.25	21,478.44	57,472.75	29,998.56
CHICOPEE . . .	69,852.92	6,331.11	—	46,266.73	17,255.08
SALEM	111,333.31	39,601.12	—	51,241.98	20,490.21
FITCHBURG . . .	82,782.36	26,704.52	—	29,741.48	26,336.36
WALTHAM	124,765.93	21,024.44	13,215.91	61,717.74	28,807.84
TAUNTON	51,406.50	14,878.60	—	9,480.00	27,047.90
REVERE	77,927.15	21,145.22	15,113.29	36,763.49	4,905.15
BEVERLY	39,470.48	10,104.55	—	18,646.88	10,719.05
NORTHAMPTON .	19,351.51	8,342.47	—	4,890.22	6,118.82
GLOUCESTER . .	35,495.63	13,081.73	—	14,306.83	8,107.07
MELROSE	70,057.74	15,619.24	9,155.77	36,043.41	9,239.32
LEOMINSTER . .	22,989.87	9,982.46	—	6,148.25	6,859.16
ATTLEBORO . . .	12,725.79	3,118.01	—	2,411.17	7,196.61
NORTH ADAMS . .	22,384.88	6,694.72	—	10,398.00	5,292.16
PEABODY	49,599.07	31,838.42	—	5,659.00	12,101.65
WESTFIELD . . .	22,047.65	9,551.83	—	3,000.28	9,495.54
WOBURN	22,589.70	4,773.71	8,340.53	2,110.40	7,365.06
GARDNER	26,832.85	12,932.85	—	8,900.00	5,000.00
MARLBOROUGH .	22,287.02	12,438.58	—	5,315.23	4,533.21
NEWBURYPORT .	18,848.10	475.95	—	14,397.50	3,974.65
39 Cities . . .	\$9,718,953.37	\$1,548,294.67	\$441,018.88	\$5,500,381.93	\$2,229,257.89

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	781,188	\$4,706,791.51	\$196,301.94	\$3,394,943.14	\$182,368.70	\$654,529.19	\$118,839.17	\$1,010,513.01	\$149,296.36
WORCESTER	195,311	1,135,093.16	33,677.68	585,159.19	34,673.43	86,940.94	108,738.06	288,201.79	49,248.07
SPRINGFIELD	194,900	944,099.18	44,673.10	493,848.98	21,871.37	85,940.91	24,412.68	243,166.08	32,585.46
FALL RIVER	115,374	321,544.93	20,483.40	148,981.21	13,713.86	3,979.39	—	133,403.31	983.76
CAMBRIDGE	113,643	454,034.31	16,197.42	249,909.25	20,252.69	12,618.97	—	129,959.32	4,300.48
NEW BEDFORD	112,597	396,179.46	33,002.49	177,651.85	43,820.34	18,230.18	—	68,147.78	6,914.78
NEW BEDFORD	103,908	238,355.17	8,332.10	69,240.93	21,848.68	20,778.49	32,088.38	83,117.30	2,949.29
SOMERVILLE	102,320	397,875.31	7,490.89	222,434.70	1,775.51	15,073.36	5,257.46	140,264.23	5,589.16
LYNN	100,234	367,841.68	12,225.77	152,954.26	7,454.53	32,896.42	9,395.57	117,372.73	1,542.40
LOWELL	85,068	344,737.33	4,654.92	175,943.63	8,851.59	31,759.03	3,071.86	119,568.83	887.37
LOWELL	81,983	357,030.56	1	181,084.84	7,692.36	42,808.13	20,605.33	94,737.11	10,102.76
QUINCY	65,276	161,343.16	10,637.77	76,977.83	13,490.72	13,612.19	27,956.03	133,210.93	33,186.70
NEWTON	65,797	296,443.45	14,744.90	160,074.43	13,098.34	16,117.54	21,999.88	48,530.81	6,593.77
BROCKTON	59,714	180,817.25	7,198.88	64,936.20	8,455.98	13,117.85	30,686.85	55,583.63	7,402.73
MEDFORD	58,436	195,906.15	15,733.81	101,313.65	22,006.52	35,766.05	63.09	30,790.25	6,730.29
MALDEN	56,327	200,153.83	3,499.82	106,338.71	9,993.32	18,906.74	32,524.31	79,788.21	1,962.08
HOLYOKE	48,577	232,320.95	3,456.48	106,338.71	4,900.32	13,338.00	9,975.87	51,609.64	7,400.54
PITTSFIELD	48,170	216,817.76	5,924.08	121,688.90	3,716.31	14,598.77	10,988.00	65,000.00	1,685.53
HATFIELD	48,424	134,628.39	2,900.00	35,739.58	4,449.53	13,450.77	9,873.60	45,074.29	1,835.04
EVERETT	45,816	183,289.38	4,466.90	103,653.45	9,073.20	14,746.68	3,237.11	39,329.28	2,538.90
CHelsea	43,930	146,023.06	8,851.94	71,716.55	8,934.15	11,319.71	13,415.11	61,156.50	2,274.13
CHICPEE	43,353	201,469.52	1	94,963.74	5,525.77	19,658.50	8,893.31	68,966.13	87.86
SALEM	40,892	222,125.03	1	118,177.46	5,525.77	19,658.50	8,893.31	68,966.13	87.86
FITCHBURG	39,247	210,299.88	1	118,177.46	5,525.77	19,658.50	8,893.31	68,966.13	87.86
WALTHAM	37,355	177,570.57	6,803.67	106,737.46	19,097.23	13,452.21	9,977.55	32,500.00	7,272.81
TAUNTON	35,680	98,362.24	1,520.22	91,682.45	11,650.07	8,714.35	307.58	—	3,574.32
REVERE	25,086	185,938.69	4,188.74	73,337.58	849.29	9,648.75	11,000.70	67,065.14	4,409.38
BEVERLY	24,381	120,730.37	1,520.22	91,682.45	11,650.07	8,714.35	307.58	—	3,574.32
NORTHAMPTON	23,470	153,197.17	4,188.74	73,337.58	849.29	9,648.75	11,000.70	67,065.14	4,409.38
GLoucester	23,104	104,756.65	5,512.29	75,812.52	2,800.00	10,469.04	7,605.99	49,157.89	1,339.44
MELROSE	22,470	153,197.17	5,512.29	75,812.52	2,800.00	10,469.04	7,605.99	49,157.89	1,339.44
LEominster	21,769	132,144.72	6,246.42	37,015.03	7,538.47	11,767.54	9,999.27	33,226.76	—
ATLORBORO	21,621	88,797.03	1	33,959.67	250.00	11,396.78	13,970.92	33,226.76	281.02
NORTH ADAMS	21,345	110,736.89	1	33,959.67	250.00	11,396.78	13,970.92	33,226.76	281.02
PEABODY	19,775	79,853.86	3,315.00	46,523.69	8,975.38	9,166.70	9,863.77	34,949.52	1,252.83
WESTFIELD	19,434	78,959.07	4,391.90	52,771.73	6,951.91	11,947.68	11,000.00	—	2,233.54
WOBURN	15,989	86,732.59	4,582.98	46,111.65	4,983.82	8,985.58	5,602.23	14,700.00	1,299.44
GAIDNER	15,387	110,275.69	4,813.81	37,869.39	1,500.00	8,131.10	13,500.00	19,868.03	1,977.59
MARLBOROUGH	15,084	62,202.30	2,497.19	68,145.77	1,32.91	8,220.25	—	28,738.27	234.98
NEWBURYPORT	15,084	62,202.30	2,497.19	68,145.77	1,32.91	8,220.25	—	28,738.27	234.98
39 Cities	2,940,335	\$14,493,782.55	\$513,604.16	\$7,323,893.78	\$502,764.13	\$1,350,295.60	\$589,709.02	\$3,786,783.88	\$366,731.38

¹ Included in Board of Public Works.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C Infirmary	D Outside Relief by City	E Relief given by Other Cities and Towns	F. MOTHERS' AID By City and Towns	G Municipal General Hospitals	H Other Expenses
BOSTON	781,188	\$6,298,852.35	\$164,990.57	\$686,310.76	\$1,804,520.33	\$5,972.95	\$704,132.80	\$2,599,697.18	\$280,686.78
WORCESTER	195,311	1,206,374.67	33,289.15	109,612.74	387,673.16	13,163.12	69,081.25	593,103.58	—
SPRINGFIELD	149,900	306,369.49	25,881.76	80,272.56	159,495.39	9,656.90	24,251.63	—	—
FALL RIVER	115,374	698,878.90	19,385.18	86,963.64	271,537.15	6,694.82	31,650.00	281,592.16	—
CAMBRIDGE	123,645	624,345.24	20,332.45	75,995.05	213,450.42	24,022.23	87,878.10	198,771.10	—
NEW BEDFORD	112,597	467,978.62	18,604.92	76,332.03	303,608.80	22,901.59	46,154.26	—	—
SOMERVILLE	103,908	196,739.74	6,092.91	19,865.67	111,102.34	20,376.84	32,422.91	—	—
LYNN	102,320	246,192.53	14,364.19	35,237.83	122,712.81	7,828.32	64,594.77	—	—
LOWELL	100,234	437,089.43	7,485.40	109,418.56	206,571.14	1,708.54	101,462.53	—	—
HAVERHILL	85,068	245,441.33	9,015.84	83,846.34	112,191.55	3,669.59	35,652.00	—	—
QUINCY	71,983	335,990.14	4,866.66	11,806.28	50,986.10	8,477.54	17,854.45	—	—
NEWTON	65,276	265,723.44	5,733.48	11,431.40	31,650.46	5,418.73	26,768.70	—	399.31
BROCKTON	63,474	286,923.50	7,769.13	48,309.95	148,918.20	5,032.58	19,565.40	—	3,693.06
MEDFORD	59,714	194,703.16	3,093.26	8,071.48	32,411.20	1,701.66	19,238.32	—	—
MALDEN	58,036	124,919.56	5,856.11	16,645.53	88,386.65	6,126.32	8,104.95	—	—
HOLYOKE	56,337	235,391.24	11,063.23	53,964.82	135,712.38	7,123.31	26,288.48	—	—
PITTSFIELD	49,677	30,773.30	6,833.50	20,905.00	44,890.56	8,501.52	7,194.02	—	—
HAVERHILL	48,710	370,159.25	6,406.65	—	122,380.50	17,212.30	41,397.08	—	—
EVERETT	48,324	178,434.99	7,805.45	—	161,721.13	16,074.69	26,036.94	187,475.80	—
CHELSEA	45,816	222,725.25	7,310.66	—	172,376.44	17,212.30	34,036.33	3,630.96	—
CHICOPEE	43,330	134,932.03	8,892.49	19,865.90	72,376.44	9,432.50	23,783.49	—	—
SALEM	43,353	222,284.11	5,911.61	25,313.26	150,485.06	7,043.00	31,937.74	—	932.71
FITCHBURG	40,692	377,281.95	7,185.35	17,918.25	109,726.81	3,155.92	30,603.53	208,692.11	—
WALTHAM	39,247	153,468.18	4,065.35	19,107.82	91,215.08	4,195.97	34,883.96	—	—
TAUNTON	37,355	102,252.31	4,130.35	23,501.58	59,654.00	4,215.38	10,751.00	—	—
REVERE	35,680	73,109.34	3,464.77	37,393.19	37,393.19	7,117.98	25,133.40	—	—
BEVERLY	25,086	91,940.39	5,310.69	17,827.04	46,827.66	4,969.67	16,447.00	558.33	—
NORTHAMPTON	24,381	97,284.98	3,754.42	6,956.94	2,133.29	1,116.83	3,323.50	—	—
GLOUCESTER	24,204	103,438.80	4,058.13	21,803.02	57,835.68	5,531.92	6,647.76	2,032.00	5,480.29
MALDEN	23,170	33,147.86	1,801.10	—	14,691.85	3,925.25	2,399.25	330.41	—
LEONISTON	21,810	60,192.17	3,395.73	9,885.25	36,528.49	4,646.83	5,731.91	13.96	—
ATLANTIC	21,769	59,558.16	3,411.60	7,398.88	21,651.16	2,869.96	10,599.09	13,897.47	—
NORTH ADAMS	21,621	52,684.61	4,022.25	11,714.43	31,142.50	2,651.38	2,795.39	358.66	—
PARADISE	21,345	133,779.99	3,922.43	18,939.07	30,262.90	6,835.55	2,949.78	84,480.27	—
WESTFIELD	19,775	22,022.26	4,008.34	10,431.48	13,014.01	6,111.43	4,467.00	—	—
WOBURN	18,434	58,032.67	2,907.03	8,859.75	31,939.29	1,519.09	9,319.00	2,855.51	—
GARDNER	18,289	22,233.41	2,178.80	7,659.79	18,033.58	2,268.22	2,673.02	—	—
MAHAROUGH	15,587	51,148.00	1,351.79	10,304.92	33,528.43	546.84	4,816.02	—	—
NEWBURYPORT	15,084	3,830.78	1,341.83	11,209.76	18,051.70	2,838.09	4,369.40	—	—
39 Cities	2,940,335	\$14,508,084.07	\$461,085.28	\$1,823,021.01	\$5,498,051.51	\$302,495.86	\$1,667,612.32	\$53,625.67	\$290,592.09

* Includes the following expenses: Institutions Department, Child Welfare Division, \$230,328.85; Steamer Gro. A. Hibbard and Launch James J. Minot, \$40,384.40; care of Hainsford Island, \$4,126.49; Children's excursions, \$5,847.04.

TABLE VII. — *Maintenance of Departments — Continued.*
6. *Soldiers' Benefits.*

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	781,188	\$344,120.72	\$70,847.26	\$20,854.00	\$25,895.00	\$1,707.11	\$224,817.35
WORCESTER	195,311	69,624.76	8,164.21	5,102.00	5,842.45	380.16	50,135.94
SPRINGFIELD	149,900	30,854.24	4,005.67	2,952.00	1,672.50	214.16	22,009.91
FALL RIVER	115,374	47,775.08	3,836.46	2,310.00	4,390.00	—	37,738.62
CAMBRIDGE	113,643	70,763.44	9,242.91	3,969.00	3,581.00	366.00	53,604.53
NEW BEDFORD	112,597	79,733.62	4,736.10	2,304.00	2,347.00	100.00	70,246.52
SOMERVILLE	103,908	72,867.98	1,658.42	3,468.00	5,476.50	111.50	62,153.56
LYNN	102,820	40,270.10	4,822.62	5,546.00	4,159.00	300.60	25,441.88
LOWELL	100,324	54,033.94	5,864.77	3,432.00	2,165.00	298.00	42,274.17
LAWRENCE	85,068	34,231.26	4,185.20	1,144.00	1,088.00	—	27,864.06
QUINCY	71,983	19,404.58	—	1,952.00	620.00	192.08	17,798.50
NEWTON	67,276	9,141.95	—	1,524.00	620.00	—	7,259.95
BROCKTON	63,797	28,556.61	439.77	3,694.00	1,354.00	337.00	22,681.84
MEDFORD	53,114	22,885.33	350.00	1,308.00	540.00	—	20,837.32
MALDEN	53,036	26,849.71	1,895.77	2,508.00	1,339.00	319.58	20,838.36
HOLYOKE	56,377	29,866.12	2,119.34	530.00	123.00	—	26,995.18
PITTSFIELD	43,677	12,134.70	801.33	1,056.00	735.00	401.37	10,000.00
HAVERHILL	43,710	26,632.80	894.85	2,734.00	1,435.00	242.50	9,141.00
EVERETT	43,424	26,094.90	—	1,478.50	1,000.00	—	15,376.45
CHILSEA	45,816	38,943.39	2,795.24	1,488.00	1,140.00	123.00	23,616.40
LYNCH	43,330	17,284.17	—	—	—	—	33,397.15
CHICOPEE	43,353	29,074.74	932.05	2,790.00	1,840.00	—	16,352.12
SALEM	40,592	32,664.88	762.33	1,455.00	1,65.00	—	23,682.41
FITCHBURG	39,247	20,163.44	1,366.79	900.00	510.00	97.00	29,581.09
WALTHAM	37,355	13,572.45	405.50	900.00	460.00	—	18,347.94
TAUNTON	35,680	14,474.00	300.00	1,284.00	1,290.00	339.00	11,139.45
REVERE	35,086	8,141.76	1,200.00	1,122.00	1,290.00	52.00	10,810.00
BEVERLY	25,086	8,141.76	947.47	1,128.00	480.50	100.00	5,485.79
NORTHAMPTON	24,381	8,169.90	150.00	540.00	75.00	7,404.90	24,774.81
GLOUCESTER	24,204	29,099.81	1,150.00	1,345.00	1,345.00	—	9,909.29
MELROSE	23,170	12,022.29	1,000.00	1,008.00	105.00	—	7,237.06
LEMINSTER	21,310	8,460.29	321.23	492.00	420.00	—	7,237.06
ATLROBORO	21,769	7,008.99	323.45	528.00	300.00	—	5,857.44
NORTH ADAMS	21,621	4,637.98	200.00	438.00	545.00	—	3,454.98
PEABODY	21,345	9,962.28	1,524.68	588.00	40.00	175.16	7,634.44
WESTFIELD	19,775	3,304.32	—	942.00	245.00	200.00	1,917.32
WOBURN	19,434	10,973.30	—	412.00	2,932.00	160.80	7,568.30
GARDNER	19,399	5,632.21	316.60	612.00	1,458.00	—	4,155.81
MARLBOROUGH	13,387	11,032.20	—	1,291.00	1,055.00	—	8,677.20
NEWBURPORT	13,084	9,945.15	400.00	1,976.00	935.00	200.00	6,434.15
39 Cities	2,940,335	\$1,334,522.29	\$137,410.62	\$87,399.50	\$78,693.95	\$6,577.02	\$1,024,441.20

TABLE VII. — *Maintenance of Departments — Continued.*
7. Schools.

CITIES.	Population of 1930	A		B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries			
BOSTON	781,188	\$16,630,788.32	\$54,999.84	\$419,517.46	\$104,904.06	\$11,977,945.12	\$809,446.09	\$27,776.52	
WORCESTER	195,311	3,751,970.63	19,200.00	45,565.97	12,623.20	2,866,292.30	230,098.43	3,362	
SPRINGFIELD	149,900	3,365,581.69	15,637.50	55,443.44	12,659.00	2,339,154.42	151,061.99	146.37	
FALL RIVER	115,274	1,865,589.39	12,500.00	28,976.30	6,841.63	1,484,717.17	60,187.39	—	
CAMBRIDGE	113,643	1,912,545.54	12,700.00	41,234.38	16,339.83	1,430,348.86	76,189.36	8,827.82	
NEW BEDFORD	112,597	1,853,809.96	9,910.36	29,630.66	4,071.09	1,459,360.69	73,346.60	—	
SOMERVILLE	103,908	1,322,409.78	10,000.00	13,323.59	4,727.24	1,021,320.46	43,582.76	—	
LYNN	102,320	1,460,478.73	13,780.76	7,000.00	2,990.22	1,068,107.89	38,759.92	—	
LOWELL	100,324	1,400,152.48	9,766.82	17,366.03	2,834.66	1,001,330.24	86,742.77	—	
LAWRENCE	85,068	1,136,037.77	16,183.34	15,747.57	6,622.81	986,040.21	73,201.32	10,659.48	
QUINCY	71,983	1,136,037.77	7,000.00	6,975.00	2,435.23	721,599.15	64,880.94	1,007.89	
NEWTON	65,276	939,353.42	7,000.00	9,277.19	5,955.56	721,599.15	52,336.07	396.65	
BROCKTON	63,797	924,076.98	6,600.63	6,972.72	4,692.19	686,363.88	44,729.00	1,037.57	
MEDFORD	59,714	782,837.24	6,000.00	14,626.16	5,957.19	634,379.34	33,052.32	5,630.23	
MALDEN	58,036	897,754.59	9,500.00	6,023.77	3,238.32	570,068.43	33,052.32	137.20	
HOLYOKE	49,577	755,370.05	6,000.00	5,209.93	3,912.11	499,617.27	33,052.32	140.00	
PITTSFIELD	48,710	705,065.25	8,700.00	7,485.64	1,946.91	632,379.01	33,375.96	242.60	
EVERETT	48,424	807,383.86	8,000.00	5,302.50	2,512.16	520,593.75	33,052.32	5,861.54	
CHELSEA	45,316	684,259.12	6,000.00	7,545.77	2,852.71	433,025.61	31,083.20	4,888.68	
ROSLINDALE	44,930	596,251.39	6,000.00	8,069.90	2,909.57	367,034.91	33,355.06	5,590.59	
CHELSEA	43,353	498,166.44	4,700.00	8,069.90	2,909.57	367,034.91	33,355.06	4,099.28	
SALEM	43,353	498,166.44	4,880.01	8,069.90	2,909.57	367,034.91	33,355.06	3,867.48	
FITCHBURG	40,692	558,503.74	4,750.00	6,133.30	5,931.90	436,020.10	30,240.18	1,618.97	
WALTHAM	39,247	591,126.08	4,750.00	10,029.89	1,663.33	423,000.00	30,240.18	1,618.97	
REVERLY	37,355	564,286.36	5,000.00	4,750.00	2,788.02	523,271.52	34,638.40	6,500.75	
REVERLY	35,880	712,568.63	5,000.00	7,914.75	1,859.74	523,271.52	34,638.40	1,722.86	
REVERLY	35,880	485,048.92	5,000.00	4,180.25	1,932.92	265,440.08	21,456.58	1,961.98	
NORTHAMPTON	24,381	350,415.60	5,000.00	5,051.40	1,846.39	265,440.08	17,053.44	3,148.50	
GLoucester	24,304	331,095.72	5,000.00	3,043.87	2,217.19	265,440.08	16,631.40	4,187.86	
MELROSE	23,170	362,071.32	5,100.00	4,144.00	2,988.86	259,658.90	14,733.51	4,402.55	
LEOMINSTER	21,539	361,791.34	4,400.00	5,197.24	2,025.37	259,658.90	14,733.51	525.00	
ATLANTON	21,621	250,330.26	4,200.00	2,429.75	1,931.17	220,222.92	10,708.51	—	
PEABODY	21,345	353,110.52	3,999.84	3,049.80	2,830.39	220,222.92	10,708.51	391.19	
WESTFIELD	19,775	261,121.83	4,900.00	6,135.00	1,799.64	249,227.71	24,570.18	1,210.59	
WOBURN	18,434	344,135.87	4,500.00	3,213.33	1,260.38	190,579.32	14,556.37	1,698.94	
GARDNER	19,399	219,947.22	4,700.00	1,604.00	1,796.43	161,549.43	16,717.48	1,324.32	
MARLBOROUGH	15,587	182,572.57	3,600.00	3,870.08	540.86	126,824.80	13,477.12	307.50	
NEWBURYPORT	15,084	164,593.10	4,000.00	2,155.85	1,098.62	124,059.27	9,354.52	—	
39 Cities	2,940,335	\$51,396,323.44	\$338,809.10	\$879,874.18	\$259,630.15	\$37,871,079.00	\$2,490,473.84	\$124,542.92	

TABLE VII. — *Maintenance of Departments* — Continued.
7. Schools — Concluded.

CITIES.	F	G	H	I	J	K	L	M
	Transportation	Support of Truants	Janitors' Services	Fuel and Light	Maintenance of Buildings and Grounds	Furniture and Furnishings	Rent	Other Expenses
BOSTON	\$25,676.24	\$19,481.65	\$997,039.16	\$476,150.00	\$1,296,202.15	\$293,731.76	\$51,478.79	\$66,449.48
WORCESTER	6,996.30	2,882.38	207,158.38	120,008.55	206,185.06	15,332.30	5,000.00	14,116.26
SPRINGFIELD	16,439.80	1,052.65	283,231.16	119,265.76	177,863.90	21,524.50	—	172,149.26
FALL RIVER	16,943.08	1,400.29	154,849.32	47,982.97	177,863.90	21,524.50	—	172,149.26
CAMBRIDGE	2,133.00	236.75	143,398.50	38,700.40	81,044.77	5,922.57	5,883.19	13,082.26
NEW BEDFORD	4,317.50	404.87	126,619.75	38,700.40	81,044.77	5,922.57	6,000.00	43,509.30
SOMERVILLE	6,000.00	696.50	196,619.75	45,731.64	70,745.67	3,421.73	7,067.29	22,156.07
LYNN	3,459.94	3,977.43	139,035.39	52,739.62	70,745.67	3,421.73	—	6,821.67
LOWELL	4,731.53	3,997.43	139,035.39	52,739.62	70,745.67	3,421.73	—	6,821.67
LAWRENCE	—	2,146.29	153,340.40	43,717.28	54,092.73	3,889.68	1,753.50	3,963.71
QUINCY	9,438.76	339.43	113,464.31	35,889.87	90,241.89	1,352.51	—	32,628.06
NEWTON	5,557.69	2,146.29	66,168.98	39,995.12	42,662.09	1,352.51	20.00	3,661.17
BROCKTON	6,686.80	331.13	57,350.30	48,045.76	31,214.75	8,537.35	—	6,808.19
MEDFORD	—	482.28	57,350.30	48,045.76	31,214.75	8,537.35	—	2,144.82
MAIDEN	—	734.58	46,723.79	31,671.00	40,785.79	1,221.10	—	24,169.08
HOLYOKE	6,951.38	1,376.75	74,368.86	27,803.17	40,072.91	7,446.35	—	1,446.32
PITTSFIELD	11,513.56	565.73	51,136.55	37,241.33	63,970.89	5,405.14	3,240.00	7,648.13
HAYVERHILL	12,438.64	1,041.42	47,648.50	38,328.71	32,032.77	4,117.75	—	1,398.73
EVERETT	—	399.43	47,648.50	44,952.04	35,656.12	1,700.02	—	13,373.24
CHILSEA	—	3,012.01	43,319.50	27,300.28	35,656.12	1,700.02	—	1,495.37
CHICOPEE	14,587.57	519.51	41,576.34	22,911.57	39,560.78	2,624.23	332.50	3,695.59
SALEM	4,117.37	594.70	38,687.17	23,675.77	39,560.78	2,624.23	—	5,449.46
FITCHBURG	8,976.01	295.76	38,907.50	21,545.38	12,501.81	835.48	—	8,817.39
WALTHAM	8,258.08	386.02	31,873.40	22,706.21	12,501.81	835.48	—	17,095.97
TAUNTON	16,566.15	131.71	32,511.51	27,410.09	17,288.95	11,735.28	—	41,981
REVERE	4,217.00	—	58,952.80	23,146.95	15,081.27	613.50	412.50	9,178.51
BEVERLY	7,107.13	239.74	40,411.90	24,282.84	28,799.40	885.49	—	2,157.52
NORTHAMPTON	4,836.71	—	19,712.78	21,107.11	16,201.98	1,191.74	—	2,882.41
GLoucester	7,990.00	155.14	26,546.02	15,929.56	15,134.04	4,092.46	792.00	2,514.50
MELROSE	—	290.58	19,712.78	15,929.56	15,134.04	4,092.46	683.00	1,334.00
LEOMINSTER	—	279.18	19,712.78	15,929.56	15,134.04	4,092.46	3,500.00	1,369.97
ANDOVER	—	138.29	19,712.78	15,929.56	15,134.04	4,092.46	1,611.78	4,859.36
NORTH ADAMS	2,509.10	130.29	21,732.64	12,233.27	23,951.21	1,509.55	—	4,859.36
PEABODY	9,357.00	474.29	27,886.00	14,782.47	8,214.88	21.50	—	6,333.67
WESTFIELD	8,422.82	372.91	78,502.47	14,236.42	25,462.08	1,840.16	1,275.00	8,633.32
WOBURN	650.00	125.00	19,133.53	11,643.89	10,068.48	4,683.31	—	6,808.17
GARDNER	4,372.10	82.58	16,894.58	10,604.20	14,147.55	2,690.45	—	773.90
MARLBOROUGH	5,891.18	—	10,911.24	11,135.26	4,512.39	1,950.50	—	2,155.76
NEWBURYPORT	1,036.70	104.00	7,479.74	7,479.74	5,363.59	1,190.60	375.00	1,519.23
	—	—	8,400.47	8,395.88	3,552.12	323.94	—	—
39 Cities	\$264,161.95	\$44,319.40	\$3,473,873.20	\$1,714,423.96	\$2,861,510.02	\$443,602.28	\$88,809.55	\$541,213.89

TABLE VII. — *Maintenance of Departments — Continued.*
8. Libraries.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	781,188	\$1,183,565.21	\$714,464.45	\$192,033.98	\$62,784.48	\$36,909.15	\$118,459.98	\$58,913.17
WORCESTER	195,311	184,022.38	122,123.95	30,029.79	6,232.90	6,438.94	11,133.43	8,013.37
SPRINGFIELD	149,900	196,505.00	—	—	—	—	—	1,196,505.00
FALL RIVER	115,274	82,617.00	56,299.14	12,244.33	2,959.26	3,540.85	5,286.65	2,287.52
CAMBRIDGE	111,782.23	111,782.23	65,651.68	15,977.17	5,588.39	2,099.57	17,046.33	5,419.13
NEW BEDFORD	112,597	81,341.73	61,647.45	12,981.15	2,042.27	6,986.06	9,855.15	2,989.65
SOMERVILLE	103,908	91,006.39	59,646.12	17,097.63	3,573.24	6,832.95	1,533.31	4,467.14
LYNN	102,320	76,625.92	51,486.23	11,819.50	3,688.07	2,960.13	2,893.18	3,778.81
LOWELL	100,234	42,192.77	26,068.68	6,459.61	2,662.94	1,326.00	2,631.70	3,145.86
LAURENCE	75,063	49,183.11	42,089.21	9,330.80	3,458.27	2,527.21	2,094.37	1,832.25
QUINCY	71,983	60,523.31	36,321.96	13,140.80	2,957.25	2,711.77	5,213.05	4,769.69
NEWTON	65,776	85,800.72	49,331.66	18,133.82	2,862.81	4,861.40	4,941.57	5,661.91
BROCKTON	63,797	42,844.72	24,477.84	9,041.09	1,567.32	2,890.42	3,111.26	1,586.79
MEDFORD	59,714	32,103.71	16,078.11	9,950.39	941.84	1,169.03	2,446.84	1,322.40
MALDEN	58,036	49,783.52	27,764.97	8,713.49	1,738.97	1,683.74	1,571.70	8,310.65
HOLYOKE	56,537	43,000.00	—	—	—	—	—	143,000.00
PITTSFIELD	49,677	28,611.39	—	—	—	—	—	128,611.39
HAVERHILL	48,710	45,522.25	24,134.67	7,662.28	2,061.38	2,485.60	5,985.23	3,193.09
EVERETT	48,424	37,483.83	21,024.27	9,937.98	1,445.21	1,696.35	2,095.60	1,283.42
CHELSEA	45,816	28,403.22	16,118.54	5,717.15	1,170.82	1,252.21	1,328.60	2,815.90
CHICOPEE	43,930	25,037.06	12,863.81	7,439.43	845.26	847.03	2,377.28	664.25
SALFORD	43,353	33,446.07	20,835.58	5,903.22	1,078.24	1,696.91	1,792.98	2,139.14
FITCHBURG	40,692	20,238.36	10,560.30	4,334.71	444.58	1,090.75	2,342.49	965.53
WALTHAM	39,247	39,586.19	24,453.13	7,679.73	2,038.59	2,813.65	957.32	1,643.77
TAUNTON	37,355	22,540.60	11,815.14	6,888.53	479.10	1,715.99	1,037.61	554.23
REVERE	35,680	7,587.95	4,999.90	1,417.63	42.58	684.93	127.68	315.13
BEVERLY	35,086	33,886.09	17,433.70	8,907.67	1,741.33	1,881.70	1,816.92	1,604.77
NORTHAMPTON	24,381	42,524.76	23,911.29	10,238.43	2,248.99	2,468.70	943.43	2,713.92
GLOUCESTER	24,204	1,000.00	—	—	—	—	—	1,000.00
MELROSE	23,170	22,347.93	13,622.42	4,868.60	799.99	947.07	1,195.78	973.77
LEMINSTER	21,810	14,487.16	8,087.20	3,244.27	419.35	1,107.86	1,112.74	515.74
ATTEBORO	21,769	16,329.36	9,599.94	2,748.70	681.94	1,199.86	1,044.99	1,093.93
NORTH ADAMS	21,621	14,594.10	8,190.67	3,562.57	218.71	1,157.02	1,029.01	1,436.12
PEABODY	21,345	4,000.00	—	—	—	—	—	14,000.00
WESTFIELD	19,775	23,001.33	13,137.21	3,696.70	856.32	1,206.53	1,888.06	1,230,013.33
WOBURN	19,434	22,405.42	—	—	—	—	—	1,651.20
GARDNER	19,399	12,000.00	—	—	—	—	—	12,000.00
MARLBOROUGH	15,587	9,429.54	6,267.50	1,691.16	43.45	721.65	201.64	504.14
NEWBURYPORT	15,084	14,919.19	9,306.14	2,290.96	416.68	1,742.17	814.73	343.51
39 Cities	2,940,335	\$2,944,440.21	\$1,603,810.73	\$468,122.56	\$119,470.53	\$101,223.16	\$207,540.61	\$444,272.02

1 Appropriation.

TABLE VII. — *Maintenance of Departments* — Continued.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS		D Playgrounds and Gymnasia	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS		
				Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day	Band Con- certs, etc.
BOSTON	781,188	\$2,747,894.24	\$165,601.53	\$766,078.99	\$1,036,321.86	\$428,265.87	\$263,753.29	\$26,205.67	\$1,452.52	\$60,214.51
WORCESTER	195,311	210,303.52	—	123,064.75	—	77,089.45	6,767.07	953.00	—	2,429.25
SPRINGFIELD	149,970	349,786.95	9,987.33	285,860.83	—	37,074.66	5,763.71	7,485.91	—	3,614.51
FALL RIVER	113,274	201,863.31	5,460.93	72,584.66	—	23,467.72	—	—	—	350.00
CAMBRIDGE	113,643	271,223.95	6,994.95	82,165.17	111,301.28	46,094.04	15,865.26	198.41	395.75	198.41
NEW BEDFORD	112,597	83,021.26	—	67,605.71	—	3,988.31	9,998.08	—	—	1,429.11
SOMERVILLE	103,908	128,876.67	—	47,329.19	77,151.65	22,231.14	2,682.41	—	—	1,401.00
LYNN	102,320	178,248.12	—	42,221.19	83,435.28	32,419.09	—	1,550.82	—	17,771.75
LOWELL	100,234	45,630.68	6,016.73	22,505.61	—	12,656.18	2,071.16	—	—	2,099.00
LAWRENCE	85,068	102,366.87	—	46,048.31	—	15,745.06	12,617.11	309.20	397.51	2,417.08
QUINCY	71,983	102,094.54	512.50	9,628.75	70,464.30	15,233.14	1,019.11	—	—	1,926.67
NEWTON	65,276	179,729.66	—	8,599.21	76,910.28	87,975.10	4,614.92	—	—	1,630.15
BROCKTON	63,797	20,383.76	—	11,689.89	—	8,338.87	—	—	—	—
MEDFORD	59,714	74,869.44	2,583.56	17,256.47	45,508.09	4,391.67	700.00	1,928.08	—	—
MALDEN	51,836	91,869.55	3,271.73	37,545.95	44,579.59	4,923.28	8,567.50	377.00	—	—
HOLYOKE	56,537	62,545.34	704.35	31,280.60	—	20,002.34	—	1,990.55	—	—
PITTSFIELD	49,677	26,505.70	—	18,889.38	—	4,700.21	2,916.11	—	—	—
HAVERHILL	48,710	41,994.16	4,123.68	29,276.42	—	7,431.85	—	332.18	830.03	—
EVERETT	48,424	96,640.21	—	20,590.31	40,325.98	28,922.40	908.97	5,392.55	500.00	—
CHELSEA	45,816	67,517.60	—	6,197.90	37,982.61	20,868.71	—	2,468.38	—	—
CHICOPPE	43,930	11,541.58	—	3,156.47	—	8,385.11	—	—	—	—
SALEM	43,353	51,214.25	2,787.31	32,928.16	—	11,638.78	767.30	1,365.00	1,682.70	—
FITCHBURG	40,692	28,557.01	—	11,031.40	—	15,938.01	—	986.10	611.50	—
WALTHAM	39,247	60,444.34	—	4,854.28	32,822.05	19,454.27	1,429.50	355.82	1,528.42	—
TAUNTON	37,355	24,004.09	—	11,036.07	—	12,614.02	—	—	—	—
REVERE	35,680	28,414.19	—	6,599.93	25,190.16	—	—	1,250.00	1,314.10	—
BEVERLY	25,086	14,045.14	—	3,287.15	—	5,127.77	2,926.13	1,099.69	1,604.40	—
NORTHAMPTON	24,381	4,902.29	—	1,442.44	—	4,007.25	—	2,577.60	2,577.60	—
GLOUCESTER	24,204	13,264.45	—	9,658.41	—	1,393.84	—	323.66	—	—
MELROSE	23,770	44,070.12	1,903.82	7,339.66	19,769.14	10,232.95	1,087.79	799.61	—	—
LEONIASTER	21,810	4,839.66	—	1,935.67	—	1,903.95	2,716.49	150.00	—	—
ATTLEBORO	21,769	22,176.50	—	19,502.79	—	1,161.92	300.00	—	—	—
NORTH ADAMS	21,621	3,245.93	—	147.48	—	2,879.58	—	—	—	—
PEABODY	21,345	9,384.42	—	—	—	8,041.22	—	1,405.22	237.98	—
WESTFIELD	19,775	7,690.24	—	981.80	—	3,508.44	—	—	3,200.00	—
WOBURN	19,434	20,641.09	—	1,230.00	13,506.61	4,498.19	—	726.00	680.29	—
GARDNER	19,399	21,236.17	766.85	3,533.97	—	4,937.41	10,997.94	500.00	—	—
MARLBOROUGH	15,587	8,661.66	—	4,961.67	—	9,851.73	—	—	2,764.26	—
NEWBURYPORT	15,084	8,066.87	—	4,655.19	—	3,275.88	—	—	—	—
39 Cities	2,404,335	\$5,332,625.54	\$210,715.27	\$1,838,355.61	\$1,715,268.88	\$1,012,420.85	\$358,472.45	\$72,972.10	\$2,245.78	\$122,174.60

TABLE VII. — Maintenance of Departments — Continued.
10. Pensions.

P.D. 79.

CITIES.	Population of 1930	A		B. DEPARTMENTAL						C	D
		TOTAL EXPENSES	Police	Fire	Highways	Schools	All Other	Water	Cemetery		
BOSTON	781,188	\$2,718,129.60	\$251,627.96	\$236,760.13	\$17,022.94	\$130,875.62	¹ \$1,970,185.74	² \$21,647.21	—		
WORCESTER	195,311	175,601.41	22,636.08	31,043.33	36,546.06	6,214.39	³ 368,793.79	6,992.97	\$3,374.79		
SPRINGFIELD	149,900	45,096.27	13,435.23	17,936.26	14,603.66	—	3,298.80	954.00	—		
FALL RIVER	115,374	80,238.22	23,882.75	35,332.53	17,991.67	3,431.27	—	—	—		
CAMBRIDGE	128,462.00	17,178.70	28,124.15	28,124.15	39,151.77	11,258.12	20,203.08	11,485.38	1,060.80		
NEW BEDFORD	112,643	26,699.54	14,496.67	7,577.44	8,890.48	—	1,131.81	—	—		
SOMERVILLE	112,597	55,385.98	14,208.28	13,153.41	8,873.65	2,637.86	16,165.40	2,985.24	—		
LYNN	102,308	73,614.97	17,538.43	21,114.96	13,933.94	12,519.70	4,915.24	4,915.24	954.84		
LOWELL	100,324	40,380.06	16,774.66	19,696.31	1,178.00	1,450.00	403.29	1,327.80	—		
LAWRENCE	85,068	16,607.25	6,607.25	9,655.46	—	—	—	—	—		
QUINCY	71,983	16,289.16	3,769.42	2,970.00	5,710.34	500.00	702.00	2,637.40	—		
NEWTON	65,276	76,332.95	13,113.45	8,175.00	28,759.08	496.82	⁴ 21,359.51	4,429.09	—		
BROCKTON	63,797	95,883.75	6,348.71	10,569.34	8,415.29	2,530.35	5,135.64	2,884.42	—		
MEDFORD	59,714	15,253.62	8,438.78	833.34	5,561.50	500.00	1,750.00	1,170.00	—		
MALDEN	58,636	37,873.39	9,167.42	4,907.07	⁵ 21,219.94	—	1,107.30	—	1,471.56		
HOLYOKE	56,537	42,826.93	6,775.70	14,057.72	—	1,412.15	—	—	—		
PITTSFIELD	48,677	4,948.00	2,756.00	1,192.00	—	1,000.00	—	—	—		
HAVERHILL	48,710	12,880.83	2,219.00	7,554.97	2,106.86	—	⁷ 17,846.20	—	702.00		
EVERETT	48,424	20,565.08	9,200.00	2,816.88	—	965.08	2,874.54	1,148.33	—		
CHELSEA	45,816	22,841.55	3,184.00	6,464.33	8,205.27	218.75	—	⁸ 2,436.49	—		
CHICOPÉE	41,120.18	11,120.18	1,124.86	2,674.29	4,665.79	964.90	1,921.55	1,723.44	—		
SALEM	43,353	19,364.90	4,117.75	2,427.00	8,780.26	—	—	3,167.52	—		
FITCHBURG	40,692	22,860.90	4,867.72	2,793.36	1,092.74	1,067.56	599.99	2,682.71	705.99		
WALTHAM	39,247	16,908.50	3,483.65	3,750.00	5,216.12	470.04	—	—	—		
TAUNTON	37,355	—	—	—	—	500.00	—	—	—		
REVERE	35,680	8,865.94	2,148.77	3,317.92	2,899.25	—	—	—	—		
BEVERLY	25,086	5,517.20	2,640.00	1,413.00	1,242.11	222.09	—	—	—		
NORTHAMPTON	24,381	2,078.37	1,462.50	615.87	—	—	—	—	—		
GLOUCESTER	24,204	11,234.45	5,110.00	4,811.50	315.00	997.95	—	—	—		
MELROSE	23,170	17,557.99	1,962.50	1,075.00	—	500.00	⁹ 14,020.49	—	—		
LEOMINSTER	21,810	—	—	—	—	—	—	—	—		
ATTLEBORO	21,769	912.50	—	—	—	—	—	—	—		
NORTH ADAMS	21,621	4,166.25	2,008.12	2,158.13	—	—	—	—	—		
PEABODY	21,345	12,391.00	2,770.72	3,336.72	4,462.80	618.84	—	¹⁰ 1,201.92	—		
WESTFIELD	19,775	—	—	—	—	—	—	—	—		
WOBURN	19,434	12,584.10	2,555.00	2,025.00	6,289.48	—	—	1,714.62	—		
GARDNER	19,399	3,859.38	3,859.38	—	1,721.20	—	—	—	—		
MARLBOROUGH	15,587	3,247.60	1,240.10	2,007.50	—	—	—	—	—		
NEWBURYPORT	15,084	649.92	—	649.92	—	—	—	—	—		
39 Cities	2,940,335	\$3,812,566.30	\$500,482.06	\$597,950.16	\$276,385.20	\$172,214.89	\$2,181,820.23	\$75,443.78	\$8,269.98		

¹ Includes \$1,931,577.20 appropriation paid city retirement fund. ² Includes \$8,791.90 other enterprises.
³ Includes \$58,194 appropriation paid city retirement fund. ⁴ Includes \$18,567 appropriation paid city retirement fund.
⁵ Includes water, amount not specified. ⁶ Public works. ⁷ Includes \$16,187.70 public works. ⁸ Includes \$688.60 electric light.
⁹ Includes \$12,220.49 public works. ¹⁰ Electric light.

TABLE VII. — *Maintenance of Departments — Concluded.*
11. Unclassified.

CITIES.	Population and of 1890	A TOTAL EXPENSES	B Damage Settlements	C Printing Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON	781,188	\$588,865.01	\$202,706.73	\$43,890.01	\$15,375.20	\$5,433.37	\$5,677.05	—	\$171.75	\$6,148.23	\$390,073.09
WORCESTER	195,311	53,123.40	34,935.29	2,500.00	2,099.00	—	1,411.73	—	300.00	—	2,178.69
SPRINGFIELD	149,900	58,952.26	12,865.20	5,376.20	2,354.62	7,780.00	1,411.73	—	—	—	29,164.51
FALL RIVER	115,274	138,482.84	7,717.00	2,283.40	2,455.27	2,200.00	972.00	—	—	308.66	123,546.51
CAMBRIDGE	113,643	39,045.26	27,004.93	2,879.85	3,858.79	1,900.00	1,424.10	—	65.00	1,462.54	450.05
NEW BRIDFORD	112,537	15,109.48	3,900.00	998.30	2,066.67	3,500.00	1,959.05	—	—	—	2,235.46
SOMERVILLE	103,908	18,556.01	10,595.62	4,876.48	982.24	1,750.00	—	—	—	—	351.67
LYNN	102,320	32,558.18	10,618.70	—	2,397.28	—	—	\$16,827.95	—	—	2,714.25
LOWELL	100,234	57,457.34	5,403.15	—	3,611.81	—	992.70	—	200.00	155.31	1,47,094.37
LAWRENCE	85,068	30,611.04	4,750.00	1,423.08	2,822.19	425.00	—	—	200.00	155.31	20,056.69
QUINCY	71,983	9,907.93	2,200.96	2,372.00	1,379.65	2,363.48	—	—	100.00	1,134.08	1,491.84
NEWTON	65,276	15,023.06	2,900.35	2,235.59	1,969.14	1,280.00	—	—	—	—	211,349.98
BROCKTON	63,797	42,235.04	38,494.92	1,414.27	1,304.24	2,100.00	1,823.50	—	—	—	11,598.11
MEDFORD	59,714	28,112.24	4,410.00	948.82	1,440.16	3,000.56	—	11,981.93	—	—	6,330.77
MALDEN	58,036	19,184.90	2,079.52	645.50	2,654.38	2,949.56	—	9,726.02	—	—	1,129.52
HOLYOKE	56,537	7,134.20	17,952.68	1,650.88	1,090.53	2,646.89	—	—	—	—	347,793.22
PITTSFIELD	49,677	64,002.07	7,912.50	1,950.01	1,815.58	2,000.00	—	—	50.00	118.23	30,414.50
HAVERHILL	48,710	14,686.98	7,255.95	30.50	703.60	2,228.32	—	—	1,460.08	428.89	584.30
EVERETT	48,424	35,835.17	18,516.40	1,466.57	1,599.81	2,756.66	—	11,453.83	132.08	—	10,201.29
CHELSEA	45,816	40,382.56	1,351.60	1,285.20	1,298.24	523.00	70.00	18,230.85	—	—	476.50
CHICOPEE	43,920	7,413.16	3,644.25	1,285.20	983.71	1,500.00	—	—	—	—	3,028.11
SALEM	43,353	12,565.22	3,683.40	2,198.60	1,279.51	2,006.50	369.10	—	200.00	636.69	401.08
FITCHBURG	40,632	11,975.63	2,221.56	2,235.49	914.50	4,033.33	386.50	946.48	—	—	6,644.25
WALTHAM	39,247	16,862.68	3,835.38	2,139.25	1,240.80	2,700.00	109.00	620.10	—	—	9,280.12
TAUNTON	37,355	8,356.00	3,724.00	4,963.50	900.00	1,500.00	—	—	—	—	8,181.34
REVERE	17,428.53	6,335.53	57.82	57.82	1,119.00	—	—	6,012.91	—	—	3,903.27
BEVERLY	35,680	17,428.53	2,410.00	1,544.33	1,300.00	1,630.00	—	—	50.00	—	1,201.68
NORTHAMPTON	25,086	8,136.01	1,994.31	1,184.03	492.19	780.00	—	—	221.70	—	2,199.92
GLoucester	24,331	6,872.15	1,994.31	1,184.03	492.19	780.00	—	—	—	—	9,280.12
MELROSE	23,170	19,778.20	466.50	1,073.37	904.00	900.00	—	8,803.74	—	—	8,181.34
LEOMINSTER	21,810	4,999.97	1,174.40	803.25	609.65	900.00	—	—	—	—	1,812.67
ATTLEBORO	21,769	9,076.99	1,447.53	1,121.60	450.00	1,300.00	—	—	158.88	—	4,598.98
NORTH ADAMS	21,621	20,552.42	1,450.90	623.34	3,680.80	1,980.00	—	—	—	—	15,804.38
PEABODY	21,345	14,837.22	3,685.00	—	1,600.00	900.00	118.00	—	240.29	—	8,293.93
WESTFIELD	19,775	10,502.67	4,737.57	487.50	450.00	—	—	—	50.00	—	4,777.60
WOBURN	19,434	11,211.71	4,760.00	476.00	1,733.87	850.00	50.00	3,389.17	—	—	3,743.19
GARDNER	19,399	13,895.97	375.00	620.25	477.74	2,120.00	200.00	4,255.92	—	332.00	5,015.06
MALDENBOROUGH	17,034.26	13,895.97	3,439.59	664.50	700.17	1,830.00	100.00	—	—	—	300.00
NEWBURYPORT	15,081	4,472.42	1,045.00	818.76	425.00	189.66	53.60	—	150.00	—	1,790.40
39 Cities	2,940,335	\$1,595,481.12	\$470,534.36	\$92,597.95	\$69,471.66	\$71,188.73	\$18,207.33	\$119,782.29	\$3,753.78	\$10,724.63	\$739,210.39

¹ Includes Auditorium, \$25,001.97.

² Includes municipal garage, \$5,753.69.

³ Includes city yard, \$33,345.25 and vacations, \$2,010.66.

⁴ Includes municipal yard and garage, \$15,923.36.

⁵ Includes \$8,133.34 for vacations, public works.

⁶ Includes municipal garage, \$7,822.05.

CITIES.	Population of 1930	A. PUBLIC SERVICE ENTERPRISES										B		C
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER			Markets	Scales	Docks and Wharves	Miscellaneous	Cemeteries	Trust Funds
				Maintenance and Operation	Metropolitan Water Maintenance	Maintenance and Operation	Metropolitan Water Maintenance	Maintenance and Operation							Metropolitan Water Maintenance
BOSTON	781,188	\$3,312,764.57	—	\$1,372,206.07	\$909,745.43	—	—	\$28,191.41	—	—	—	\$1,002,621.66	\$182,189.46	\$186,588.43
BRIDGEPORT	195,311	253,659.78	—	252,823.00	—	—	—	—	—	—	—	—	63,270.92	5.00
SPRINGFIELD	149,900	275,223.21	—	275,223.21	—	—	—	—	—	—	—	—	—	190.00
FALL RIVER	115,274	248,653.24	—	245,997.64	—	—	—	—	—	928.33	\$1,727.27	—	42,916.06	—
CAMBRIDGE	113,643	375,848.72	—	375,848.72	—	—	—	—	—	—	—	—	68,017.22	300.00
NEW BEDFORD	112,597	227,250.28	—	227,216.95	—	—	—	—	—	—	—	—	60,569.97	—
SOMERVILLE	103,908	179,311.03	—	177,126.46	—	—	—	—	—	—	—	—	—	—
LYNN	102,320	217,268.09	—	217,268.09	—	—	—	—	—	—	—	—	67,842.33	1,821.25
LOWELL	100,234	278,777.24	—	277,352.24	—	—	—	—	—	1,425.00	—	—	35,558.37	.36
LAWRENCE	85,068	215,986.20	—	215,986.20	—	—	—	—	—	—	—	—	33,187.82	—
QUINCY	71,983	150,269.30	—	95,878.28	—	—	—	—	—	—	—	—	29,151.96	2,412.82
NEWTON	65,276	240,574.44	—	236,051.64	—	—	—	—	—	—	—	—	1,123.63	51.27
BROCKTON	63,797	132,963.71	—	132,969.71	—	—	—	—	—	—	—	—	18,681.90	—
MEDFORD	59,714	79,233.63	—	48,996.86	—	—	—	—	—	—	—	—	32,789.77	—
MALDEN	58,036	103,670.18	—	70,655.91	—	—	—	—	—	—	—	—	35,974.51	218.93
HOLYOKE	56,537	1,085,264.47	1,957,514.65	127,749.82	—	—	—	—	—	—	—	—	—	—
PLYMOUTH	49,677	69,655.97	—	68,168.32	—	—	—	—	—	1,487.65	—	—	798.75	167.50
HAVERHILL	48,710	117,173.04	—	117,168.24	—	—	—	—	—	4.80	—	—	22,376.77	—
EVERETT	48,424	69,266.49	—	25,884.74	—	—	—	—	—	—	—	—	—	—
CHELSEA	45,816	64,947.01	—	32,947.36	—	—	—	—	—	—	—	—	—	—
CHICOPEE	43,930	454,259.34	354,535.60	99,723.74	—	—	—	—	—	—	—	—	7,856.81	856.61
SALEM	43,353	97,907.12	—	96,360.83	—	—	—	—	—	—	—	—	23,869.75	426.74
FITCHBURG	40,692	75,230.66	—	75,230.66	—	—	—	—	—	—	—	—	26,646.66	—
WALTHAM	39,247	76,442.79	—	76,442.79	—	—	—	—	—	—	—	—	31,593.27	—
TAUNTON	37,355	449,288.93	—	449,288.93	—	—	—	—	—	—	—	—	15,499.83	—
REVERE	35,680	60,305.68	—	102,617.91	—	—	—	—	—	—	—	—	—	—
BEVERLY	25,086	46,658.21	—	39,339.93	—	—	—	—	—	—	—	—	17,227.08	—
NORTHAMPTON	24,381	49,988.24	—	46,658.21	—	—	—	—	—	—	—	—	6,235.99	176.41
GLOUCESTER	24,204	71,880.54	—	48,839.62	—	—	—	—	—	—	—	—	2,145.82	—
MELROSE	23,170	44,564.36	—	30,057.41	—	—	—	—	—	—	—	—	17,489.87	—
LEOMINSTER	21,810	34,606.26	—	33,980.54	—	—	—	—	—	625.72	—	—	10,701.06	—
ATTLEBORO	21,769	32,739.14	—	30,718.84	—	—	—	—	—	—	—	—	—	—
NORTH ADAMS	21,621	327,328.93	—	30,718.84	—	—	—	—	—	—	—	—	10,497.96	—
PEABODY	21,345	77,003.07	248,492.34	77,003.07	—	—	—	—	—	1,410.30	—	—	9,644.16	—
WESTFIELD	19,775	393,220.29	233,220.29	35,248.51	—	—	—	—	—	1,833.52	—	—	124.60	—
WOBURN	19,434	60,865.17	—	60,865.17	—	—	—	—	—	—	—	—	13,280.58	—
GARDNER	19,399	47,257.71	—	47,257.71	—	—	—	—	—	—	—	—	10,558.85	—
MALDENBOROUGH	15,587	28,964.03	—	28,964.03	—	—	—	—	—	—	—	—	3,249.33	—
NEWBURYPORT	15,084	45,168.23	—	45,168.23	—	—	—	—	—	—	—	—	1,019.90	—
39 Cities	2,940,335	\$10,173,711.43	\$2,300,433.90	\$5,608,637.36	\$1,215,008.96	\$28,220.38	\$10,069.42	\$6,240.60	\$1,005,100.81	\$902,090.96	\$193,412.90			

¹ Includes \$504,048.34 for gas. ² Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
	TOTAL EXPENSES					Soldiers' Benefits
BOSTON	\$56,785,336.46	\$1,987,758.83	\$10,309,458.68	\$5,598,069.53	\$4,706,791.51	\$6,298,852.35
WORCESTER	10,323,723.15	400,994.96	2,046,252.50	773,426.06	1,115,093.16	1,208,374.67
SPRINGFIELD	8,480,346.90	462,703.01	1,687,231.02	757,436.58	944,099.18	306,369.49
FALL RIVER	5,240,235.10	233,598.53	933,112.14	334,972.71	331,524.93	698,878.90
CAMBRIDGE	6,520,224.39	327,682.02	1,197,885.65	938,288.31	454,034.81	624,345.24
NEW BEDFORD	5,259,387.40	232,019.35	1,117,834.90	671,859.33	336,179.46	79,733.62
SOMERVILLE	3,590,758.76	171,977.00	704,727.17	415,752.41	238,355.17	467,978.62
LYNN	4,181,931.31	163,849.35	791,612.91	434,577.01	337,875.31	196,739.74
LOWELL	4,237,642.74	245,521.19	848,117.30	394,864.36	367,841.68	248,192.53
LAWRENCE	3,650,540.19	154,519.86	718,095.39	407,745.99	344,737.23	247,089.43
QUINCY	3,310,416.34	151,548.68	551,003.48	338,751.61	371,343.19	335,990.14
NEWTON	8,880,064.41	189,263.29	658,389.93	344,392.57	627,030.56	82,573.44
BROCKTON	2,755,338.80	140,554.61	508,927.15	308,661.18	206,442.18	236,223.50
MEDFORD	2,208,039.59	147,311.32	399,827.74	226,984.30	189,817.55	64,109.16
MALDEN	2,288,223.91	93,707.08	439,161.34	234,049.72	185,906.15	124,919.56
HOLYOKE	3,733,054.88	154,656.07	634,806.42	132,219.90	232,320.05	233,391.24
PITTSFIELD	1,820,004.81	86,513.66	399,577.97	163,303.83	246,817.76	80,773.30
HAVERHILL	2,205,670.02	96,833.66	474,418.80	140,426.93	134,628.39	370,159.25
EVERETT	2,150,548.97	123,994.25	476,800.27	169,448.36	183,289.98	178,134.99
CHELSEA	1,923,782.15	111,125.05	312,539.55	112,340.58	146,023.06	222,725.25
CHICOPEE	1,783,514.88	90,180.06	323,985.47	178,530.32	201,469.62	173,932.03
SALEM	1,915,956.69	95,654.45	310,171.89	133,618.59	222,125.03	222,284.11
FITCHBURG	1,890,624.73	122,885.74	337,044.51	133,799.13	210,299.88	377,281.95
WALTHAM	1,831,829.31	72,829.40	268,211.14	113,418.33	177,570.57	153,468.18
REVERLY	1,477,610.30	98,617.08	245,203.30	112,673.52	98,362.24	103,352.31
ROCKFORD	1,304,797.09	66,444.81	254,372.46	87,941.43	85,936.69	73,109.34
NORTHAMPTON	871,465.90	51,824.42	148,127.24	42,135.28	91,940.39	8,141.76
GLOUCESTER	1,140,862.91	75,853.19	217,732.90	68,775.12	130,730.27	37,384.98
MELROSE	1,005,411.28	81,018.60	164,497.45	92,088.44	153,197.17	103,488.80
LEOMINSTER	754,146.02	45,197.34	113,619.31	43,053.17	104,756.65	23,147.86
ATTLEBORO	889,797.95	52,706.16	179,841.33	46,720.93	132,144.72	60,192.17
NORTH ADAMS	769,657.25	49,003.31	127,190.47	49,917.92	88,797.03	59,558.16
PEABODY	1,298,331.35	60,133.01	176,979.13	86,926.79	110,736.89	52,684.61
WESTFIELD	1,161,458.50	39,683.02	110,639.13	34,603.15	79,853.86	153,779.93
WOBURN	757,621.72	54,381.33	110,478.54	42,673.07	118,297.15	32,022.26
GARDNER	648,388.41	25,594.09	95,719.08	62,638.50	78,959.07	52,032.67
MARLBOROUGH	604,903.41	49,883.96	101,567.44	27,846.33	86,732.59	32,333.41
NEWBURYPORT	490,576.48	24,612.38	82,004.32	35,090.72	101,275.39	51,148.20
39 Cities	\$157,183,110.43	\$6,929,825.46	\$28,876,214.74	\$14,690,020.42	\$14,463,782.55	\$14,508,084.07
						\$1,334,522.29

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON	\$16,690,788.32	\$1,183,565.21	\$2,747,894.24	\$2,718,129.60	\$588,365.01	\$3,312,764.57	\$132,189.46	\$186,588.43
WORCESTER	210,922.38	184,022.38	210,922.38	175,601.41	53,123.40	253,659.78	63,270.32	5.00
SPRINGFIELD	3,365,989.69	196,505.00	349,786.95	45,096.27	58,952.26	275,223.21	—	100.00
FALL RIVER	1,865,581.39	82,617.75	101,863.31	80,238.22	138,482.84	248,453.24	42,916.06	—
CAMBRIDGE	1,912,545.54	111,782.23	271,123.95	128,462.00	128,462.00	375,848.72	68,017.22	300.00
NEW BEDFORD	1,853,809.96	81,341.73	83,021.26	26,699.54	15,109.48	227,230.28	60,569.97	—
SOMERVILLE	1,322,409.18	91,000.39	123,676.67	55,385.98	18,556.01	179,311.03	—	—
LYNN	1,469,475.73	76,625.92	178,348.13	73,614.97	32,558.18	271,268.09	67,842.33	1,821.25
LOWELL	1,400,158.02	42,192.77	45,650.68	40,380.06	17,622.71	278,777.24	35,558.37	3.36
LAWRENCE	1,136,152.38	61,842.11	70,209.84	17,622.71	30,611.04	231,986.20	33,187.82	—
QUINCY	1,136,037.77	60,523.81	102,094.57	16,289.16	9,907.93	150,269.30	29,151.96	2,412.82
NEWTON	85,803.06	85,803.06	179,729.66	75,332.95	45,235.04	240,574.44	1,123.63	51.27
BROCKTON	42,844.72	42,844.72	70,729.66	35,883.75	15,235.04	132,969.71	18,681.90	—
MEDFORD	32,109.31	74,869.44	91,869.55	37,573.29	28,112.24	79,293.63	32,789.77	218.93
MALEN	782,837.24	49,783.52	91,869.44	42,545.34	72,134.20	108,564.47	35,974.51	—
HOLYOKE	62,611.39	26,505.70	26,505.70	4,948.00	64,002.97	69,555.37	—	—
PITTSFIELD	755,370.05	28,611.39	41,994.16	12,880.83	1,882.93	117,173.04	798.75	167.50
HAVERHILL	705,065.25	45,522.25	96,640.21	20,565.08	35,835.17	69,266.49	22,376.77	—
EVERETT	807,383.86	37,432.82	96,640.21	20,565.08	40,382.56	64,947.01	—	—
CHILSEA	684,259.12	28,432.92	67,517.90	22,841.55	7,413.16	454,259.34	7,856.81	856.61
CHICOPEE	498,166.44	33,037.62	11,541.58	11,420.18	12,565.22	97,907.12	23,869.75	496.74
FITCHBURG	558,503.74	20,238.36	51,214.25	19,664.90	11,975.63	75,230.66	26,646.66	—
WALTHAM	531,126.08	39,586.19	28,537.01	22,860.90	16,862.68	76,442.79	31,593.27	—
TAUNTON	594,286.26	22,540.60	60,444.34	16,908.50	8,356.00	449,288.93	15,499.83	—
REVERE	712,568.63	28,414.19	24,004.09	8,365.94	17,428.53	60,305.68	—	—
REVERLY	485,048.02	28,414.19	28,414.19	5,517.20	8,136.01	46,658.21	17,227.08	—
NORTHAMPTON	350,415.60	14,045.14	14,045.14	5,517.20	8,136.01	46,658.21	17,227.08	176.41
GLOUCESTER	321,095.72	4,524.76	4,524.76	2,078.37	6,872.15	49,988.24	6,235.99	—
MELROSE	362,071.82	13,264.45	13,264.45	11,234.45	12,144.94	71,880.54	2,145.82	—
LEOMINSTER	281,844.91	44,070.12	44,070.12	17,557.99	19,778.20	44,564.36	17,489.87	—
ATTLEBORO	361,791.84	14,487.16	4,839.66	4,999.97	4,999.97	34,506.26	10,701.06	287.58
NORTH ADAMS	290,330.36	16,329.36	22,176.50	9,076.99	9,076.99	44,590.69	—	—
PEABODY	353,110.62	14,594.10	3,215.93	4,166.25	20,552.42	32,129.14	10,497.96	—
WESTFIELD	344,121.87	9,384.42	9,384.42	12,391.00	14,832.22	327,328.93	9,644.16	—
WOBURN	261,135.67	23,001.33	7,690.24	10,502.67	428,468.80	60,365.17	13,288.58	—
GARDNER	219,947.22	22,405.42	20,641.09	12,584.10	11,211.71	47,257.71	10,558.95	—
MARLBOROUGH	182,572.57	12,000.00	21,236.17	3,800.58	7,395.97	28,968.03	3,249.33	—
NEWBURYPORT	164,593.10	9,429.54	8,661.66	3,477.60	7,034.26	28,968.03	1,019.90	—
		14,919.19	8,066.87	649.92	4,472.42	45,168.23	—	—
39 Cities	\$51,306,323.44	\$2,944,440.21	\$5,332,625.54	\$3,812,566.30	\$1,595,481.12	\$10,173,711.43	\$902,090.96	\$193,412.90

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (Includ- ing Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G All Other
						Sewer	Park	Water	
BOSTON	\$7,598,266.60	\$336,909.37	\$3,358,328.29	\$2,103,715.03	—	\$159,621.64	\$348,299.79	\$1,290,042.48	\$1,350.00
WORCESTER	776,986.38	322,457.11	254,740.42	199,788.85	—	—	—	—	—
SPRINGFIELD	769,819.88	179,599.04	446,250.00	134,970.84	—	—	—	—	—
FALL RIVER	744,661.82	268,726.94	433,339.59	42,012.50	—	—	—	—	582.79
CAMBRIDGE	626,334.81	98,541.14	390,013.45	36,837.50	\$340.00	48,272.36	52,323.16	—	7.20
NEW BEDFORD	607,039.36	194,199.91	448,726.60	55,176.25	22.50	—	—	—	8,964.10
SOMERVILLE	307,433.46	67,436.47	48,258.75	—	—	29,914.92	19,513.74	102,359.58	—
LYNN	385,664.76	83,003.24	232,909.66	45,701.25	1,766.25	—	22,284.36	—	—
LOWELL	341,663.44	114,467.39	218,606.70	18,588.75	—	—	—	—	—
LAWRENCE	306,571.97	111,066.09	184,255.88	11,250.00	—	—	—	—	—
QUINCY	472,249.74	106,862.09	194,928.48	30,965.73	297.50	36,744.90	24,048.12	77,085.32	2717.60
NEWTON	349,110.60	41,038.04	218,337.76	16,784.37	—	42,102.80	24,434.18	6,413.45	—
BROCKTON	441,230.54	79,556.34	102,834.04	58,650.16	180.00	—	—	—	—
MEDFORD	251,982.69	20,665.95	144,256.74	13,435.17	786.25	18,108.36	11,768.63	42,961.59	—
MALDEN	253,842.03	56,341.13	130,092.08	1,600.00	—	17,742.97	11,250.77	46,815.08	—
HOLYOKE	273,964.79	92,327.29	99,897.50	81,740.00	—	—	—	—	—
PITTSFIELD	122,993.09	36,540.61	60,063.48	26,395.00	—	—	—	—	—
HATFIELD	101,337.20	43,866.47	50,764.69	6,756.04	—	—	—	—	—
EVERETT	262,005.65	64,647.55	101,937.75	4,298.75	—	18,116.59	11,488.57	61,516.44	—
CHILMARK	284,475.50	91,412.69	132,003.89	—	—	15,567.71	10,114.89	45,376.32	—
CHICOPEE	119,747.50	39,763.81	61,343.69	18,640.00	—	—	—	—	—
SALEM	121,886.38	55,797.40	64,971.04	16,940.00	—	—	—	—	—
FITCHBURG	166,074.16	57,797.40	92,233.26	28,043.50	—	—	—	—	—
WALTHAM	167,568.39	41,902.80	92,610.06	7,712.50	—	16,039.16	9,303.87	—	—
TAUNTON	169,419.29	36,794.48	76,477.38	56,147.50	—	—	—	—	—
REVERE	179,047.84	50,104.72	73,503.43	9,141.89	—	—	—	—	—
BEVERLY	83,929.24	31,199.24	52,050.00	680.00	—	10,038.06	6,529.76	29,729.98	—
NORTHAMPTON	39,448.34	24,651.03	14,030.11	—	—	—	—	—	767.20
GLOUCESTER	111,914.35	30,832.13	58,363.75	22,718.47	—	—	—	—	—
MELROSE	113,286.00	28,349.60	44,995.63	5,043.75	—	8,717.92	5,674.58	20,514.52	—
LEONMINSTER	68,135.32	14,897.91	38,196.16	15,041.25	—	—	—	—	—
ATTLEBORO	53,462.38	13,295.44	22,295.00	17,871.94	—	—	—	—	—
NORTH ADAMS	48,108.07	17,591.50	23,792.23	6,724.34	—	—	—	—	—
PEABODY	74,785.75	27,223.80	40,532.50	7,029.45	—	—	—	—	—
WESTFIELD	47,919.52	4,886.82	23,865.20	19,167.50	—	—	—	—	—
WOBURN	63,535.43	19,542.34	21,457.74	13,778.58	—	5,305.48	3,451.29	—	—
GARDNER	47,715.20	11,969.32	32,025.88	3,720.00	—	—	—	—	—
MALBOROUGH	45,777.05	16,828.06	26,363.99	2,585.00	—	—	—	—	—
NEWBURYPORT	21,630.89	4,029.28	13,364.11	4,237.50	—	—	—	—	—
39 Cities	\$16,912,181.41	\$2,919,300.43	\$8,133,016.89	\$3,133,889.36	\$3,392.50	\$426,292.87	\$501,085.71	\$1,722,814.70	\$12,388.89

¹ Paid State on account of "Defence of the Commonwealth" loan. ² Grade crossings.

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1929.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON	\$143,093,651.00	\$87,384,951.00	—	\$55,708,700.00	—	\$3,425,000.00	—	\$422,452.18
WORCESTER	13,710,352.18	5,588,000.00	—	4,274,900.00	—	800,000.00	—	422,296.25
SPRINGFIELD	16,418,296.25	10,173,000.00	—	5,023,000.00	—	3,100,000.00	—	—
FALL RIVER	13,556,500.00	9,697,500.00	—	725,000.00	—	3,900,000.00	—	—
CAMBRIDGE	13,231,500.00	11,503,500.00	\$25,000.00	852,000.00	\$8,000.00	1,545,000.00	—	213,446.72
NEW BEDFORD	13,068,181.85	10,038,000.00	26,734.33	1,245,000.00	—	800,000.00	—	—
SOMERVILLE	3,448,000.00	2,648,000.00	—	—	—	888,000.00	—	—
Lynn	7,757,900.00	5,711,900.00	—	1,146,000.00	32,000.00	2,000,000.00	—	—
LOWELL	6,907,000.00	4,721,340.00	—	186,750.00	—	900,000.00	—	—
LAWRENCE	5,482,000.00	4,314,000.00	—	268,000.00	—	1,300,000.00	—	—
QUINCY	6,820,000.00	4,751,000.00	—	763,000.00	6,000.00	200,000.00	—	184,164.01
NEWTON	6,403,164.01	5,558,000.00	—	461,000.00	—	900,000.00	—	—
BROCKTON	4,730,900.00	2,278,500.00	—	1,549,400.00	3,000.00	400,000.00	—	5,065.93
MEDFORD	4,408,815.33	3,602,750.00	—	364,000.00	37,000.00	900,000.00	—	110,334.65
MALDEN	3,861,334.65	2,819,000.00	—	32,000.00	—	775,000.00	—	—
HOLYOKE	5,018,000.00	2,302,000.00	—	1,941,000.00	—	200,000.00	—	—
PITTSFIELD	2,711,400.00	1,911,400.00	—	600,000.00	—	350,000.00	—	—
HAVERHILL	1,738,000.00	1,193,000.00	—	195,000.00	—	700,000.00	—	22,952.34
EVERETT	3,184,352.34	2,333,400.00	—	118,000.00	—	1,300,000.00	—	—
CHILSEA	4,330,300.00	2,930,300.00	—	100,000.00	—	250,000.00	—	72,685.24
CHELSEA	2,135,235.24	1,384,800.00	—	427,750.00	—	400,000.00	—	45,012.92
SALEM	2,383,512.92	1,551,500.00	—	387,000.00	—	475,000.00	—	—
PITCHBURG	3,030,100.00	1,855,000.00	—	690,100.00	—	450,000.00	—	—
WALTHAM	2,986,000.00	2,212,000.00	—	294,000.00	—	450,000.00	\$30,000.00	34,210.11
TAUNTON	3,602,310.11	1,781,100.00	—	1,327,000.00	—	200,000.00	—	—
REVERE	2,741,250.00	1,679,250.00	—	262,000.00	—	800,000.00	—	—
BEVERLY	1,386,000.00	1,172,000.00	—	14,000.00	—	200,000.00	—	—
NORTHAMPTON	605,265.23	479,700.00	—	548,000.00	—	125,000.00	—	565.23
GLOUCESTER	2,934,984.41	1,341,375.00	—	314,000.00	—	350,000.00	—	45,609.41
MELROSE	1,777,000.00	1,213,000.00	—	361,000.00	—	150,000.00	—	15,030.92
DOMINSTER	1,445,630.92	919,600.00	—	581,000.00	—	100,000.00	—	—
ATLANTIC	1,150,500.00	469,500.00	—	157,750.00	—	45,000.00	—	—
NORTH ADAMS	776,610.00	573,860.00	—	173,000.00	—	235,000.00	—	—
PEABODY	1,234,500.00	816,500.00	—	619,000.00	—	200,000.00	—	—
WESTFIELD	1,437,300.00	1,813,300.00	—	284,800.00	—	190,000.00	—	—
WOBURN	1,533,700.00	1,048,900.00	—	79,500.00	—	—	—	—
GARDNER	803,700.00	724,200.00	—	62,000.00	—	—	—	—
MAINEBOROUGH	853,000.00	601,000.00	—	92,000.00	—	—	—	—
NEWBURYPORT	398,774.91	306,774.91	—	—	—	—	—	—
39 Cities	\$312,485,111.75	\$202,407,900.91	\$51,734.93	\$82,072,450.00	\$86,000.00	\$20,223,000.00	\$30,000.00	\$1,603,825.91

TABLE XII. — *Relation of Indebtedness to Valuation — 1929.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property including motor vehicles as of April 1, 1929, together with the supplemental assessment of December, 1929, exclusive of the non-resident bank stock.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Population of 1930	Percentage of Net Debt of Valuation	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 WESTFIELD .	19,775	6.3	\$22,971,879	\$1,437,300.00	—	\$1,437,300.00
2 WOBURN .	19,434	6.2	21,493,478	1,333,700.00	—	1,333,700.00
3 TAUNTON .	37,355	6.1	41,476,248	3,118,100.00	\$605,974.15	2,512,125.85
4 FALL RIVER .	115,274	5.5	162,518,912	10,456,500.00	1,485,788.79	8,970,711.21
5 NEW BEDFORD	112,597	5.4	195,013,756	11,809,734.93	790,634.77	10,519,100.16
6 LEOMINSTER .	21,810	5.3	24,310,723	1,280,600.00	—	1,280,600.00
7 BOSTON .	781,188	5.2	2,007,194,500	143,093,651.00	38,675,778.86	104,417,872.14
8 MEDFORD .	59,714	4.8	82,186,981	4,003,750.00	90,626.04	3,913,123.96
9 SPRINGFIELD	149,900	4.6	324,975,650	15,196,000.00	142,000.00	15,054,000.00
10 CAMBRIDGE .	113,643	4.6	197,661,907	12,391,500.00	3,259,826.45	9,131,673.55
11 GLOUCESTER .	24,204	4.5	41,621,942	1,889,375.00	—	1,889,375.00
12 REVERE .	35,680	4.5	43,564,835	1,941,250.00	—	1,941,250.00
13 LYNN .	102,320	4.3	145,669,465	6,889,900.00	591,878.86	6,298,021.14
14 CHELSEA .	45,816	4.2	59,162,567	3,030,300.00	558,746.66	2,471,553.34
15 FITCHBURG .	40,692	4.1	61,621,212	2,545,100.00	—	2,545,100.00
16 WALTHAM .	39,247	4.1	60,908,097	2,536,000.00	27,302.96	2,508,697.04
17 PITTSFIELD .	49,677	4.1	61,993,528	2,511,400.00	—	2,511,400.00
18 PEABODY .	21,345	4.0	24,818,425	989,500.00	—	989,500.00
19 BROCKTON .	63,797	3.8	83,350,421	3,830,900.00	639,442.59	3,191,457.41
20 QUINCY .	71,983	3.8	145,583,645	5,520,000.00	—	5,520,000.00
21 LOWELL .	100,234	3.6	136,254,620	4,907,090.00	—	4,907,090.00
22 MARLBOROUGH	15,587	3.5	17,838,163	663,000.00	33,000.00	630,000.00
23 HOLYOKE .	56,537	3.5	114,283,059	4,243,000.00	¹ 214,506.80	4,028,493.20
24 LAWRENCE .	85,068	3.5	129,945,450	4,582,000.00	36,702.02	4,545,297.98
25 CHICOPEE .	43,930	3.4	52,878,735	1,812,550.00	—	1,812,550.00
26 MALDEN .	58,036	3.4	76,001,050	2,851,000.00	262,542.26	2,588,457.74
27 MELROSE .	23,170	3.4	38,021,345	1,327,000.00	50,000.00	1,277,000.00
28 GARDNER .	19,399	3.2	25,016,047	803,700.00	—	803,700.00
29 SALEM .	43,353	3.2	60,451,809	1,938,500.00	—	1,938,500.00
30 NEWTON .	65,276	3.1	165,479,084	6,019,000.00	891,430.26	5,127,569.74
31 ATTLEBORO .	21,769	3.0	26,867,078	1,050,500.00	² 242,857.84	807,642.16
32 EVERETT .	48,424	2.8	75,666,723	2,451,400.00	341,854.44	2,109,545.56
33 NORTH ADAMS	21,621	2.7	26,673,369	731,610.00	—	731,610.00
34 NEWBURYPORT	15,084	2.7	14,642,055	398,774.91	—	398,774.91
35 BEVERLY .	25,086	2.4	50,176,500	1,186,000.00	—	1,186,000.00
36 WORCESTER .	195,311	2.2	357,722,590	9,862,900.00	1,940,751.05	7,922,148.95
37 SOMERVILLE .	103,908	2.1	125,888,340	2,648,000.00	—	2,648,000.00
38 HAVERHILL .	48,710	2.0	67,976,454	1,388,000.00	22,000.00	1,366,000.00
39 NORTHAMPTON	24,381	1.6	30,660,873	479,700.00	—	479,700.00
39 Cities	2,940,335	4.3	\$5,400,541,515	\$284,648,285.84	\$50,903,644.80	\$233,744,641.04

¹ Includes railroad stock offsetting debt of \$168,000.

² Includes \$94,303.43 investment fund.

TABLE XIII.—*Debt Transactions for 1929 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON	\$6,942,000.00	\$1,002,000.00	\$21,000,000.00	—	—	\$9,100,550.00	\$444,000.00	—	\$21,000,000.00	—	—
WORCESTER	500,000.00	40,000.00	11,450,000.00	—	\$422,452.18	1,308,500.00	1,131,700.00	—	10,425,000.00	—	\$459,735.36
SPRINGFIELD	—	2,000,000.00	7,100,000.00	—	422,296.25	906,500.00	172,000.00	—	7,300,000.00	—	268,504.61
FALL RIVER	252,500.00	—	6,915,000.00	—	—	1,410,500.00	391,000.00	—	6,815,000.00	—	—
CAMBRIDGE	2,396,000.00	—	3,900,000.00	—	—	819,000.00	43,000.00	\$1,000.00	3,500,000.00	—	—
NEW BEDFORD	400,000.00	—	6,000,000.00	—	—	1,283,000.00	54,000.00	1,000.00	6,705,000.00	—	—
SOMERVILLE	500,000.00	—	2,595,000.00	—	213,446.72	1,283,000.00	54,000.00	—	2,495,000.00	—	246,611.07
SOMERVILLE	835,000.00	—	3,785,700.00	—	—	1,960,000.00	—	—	2,495,000.00	—	—
LYNN	415,000.00	25,000.00	4,475,000.00	—	—	549,200.00	116,500.00	10,000.00	3,717,700.00	—	—
LOWELL	270,000.00	—	2,900,000.00	—	—	620,570.00	31,000.00	—	3,875,000.00	—	—
LAWRENCE	415,000.00	—	2,900,000.00	—	—	488,250.00	16,000.00	—	2,900,000.00	—	—
QUINCY	901,000.00	75,000.00	2,900,000.00	—	—	667,500.00	100,000.00	2,000.00	3,100,000.00	—	—
NEWTON	380,000.00	45,000.00	2,185,000.00	—	184,164.01	360,500.00	30,000.00	—	2,435,000.00	—	218,910.57
BROCKTON	235,000.00	150,000.00	2,500,000.00	—	—	385,150.00	100,100.00	1,000.00	2,500,000.00	—	—
MEDFORD	419,000.00	70,000.00	2,000,000.00	—	5,065.93	354,250.00	27,000.00	—	800,000.00	—	—
MALDEN	150,000.00	—	2,200,000.00	—	110,334.65	283,200.00	8,000.00	—	2,100,000.00	—	109,267.20
HOLYOKE	250,000.00	—	2,200,000.00	—	—	356,500.00	150,000.00	—	2,150,000.00	—	—
PITTSFIELD	694,000.00	35,000.00	1,250,000.00	—	—	273,000.00	110,000.00	—	1,250,000.00	—	—
HAVERTHILL	45,000.00	50,000.00	1,575,000.00	—	—	197,000.00	13,000.00	—	1,575,000.00	—	—
EVERETT	201,500.00	25,000.00	1,800,000.00	—	32,952.34	406,900.00	25,000.00	—	1,800,000.00	—	—
CHELSEA	110,200.00	100,000.00	2,200,000.00	—	—	224,150.00	—	—	2,350,000.00	—	—
CHICOPEE	166,000.00	—	1,450,000.00	—	—	326,400.00	48,750.00	—	1,350,000.00	—	60,116.39
SALEM	49,000.00	—	1,789,000.00	—	72,685.24	178,500.00	22,500.00	—	1,689,000.00	—	—
FITCHBURG	50,000.00	30,000.00	1,875,000.00	—	45,012.92	259,600.00	57,800.00	—	1,775,000.00	—	—
WALTHAM	130,000.00	100,000.00	950,000.00	\$60,000.00	—	214,500.00	18,000.00	—	850,000.00	—	—
TAUNTON	90,000.00	90,000.00	1,225,000.00	—	34,210.11	305,900.00	110,500.00	—	1,275,000.00	\$30,000.00	50,317.19
REVERE	158,750.00	52,500.00	1,655,000.00	—	—	234,380.00	29,000.00	—	2,140,000.00	—	21,720.72
BEVERLY	—	—	1,150,000.00	—	—	132,000.00	4,000.00	—	1,150,000.00	—	—
NORTHAMPTON	220,000.00	—	700,000.00	—	565.23	67,100.00	—	—	825,000.00	—	—
GLoucester	80,000.00	50,000.00	900,000.00	—	45,609.41	145,375.00	69,000.00	—	850,000.00	—	23,250.78
MELROSE	305,000.00	35,000.00	900,000.00	—	—	201,000.00	39,000.00	—	800,000.00	—	—
LEOMINSTER	135,000.00	—	645,000.00	—	15,030.92	95,600.00	19,000.00	—	545,000.00	—	25,252.04
ATTLEBORO	—	245,000.00	550,000.00	—	—	94,500.00	27,000.00	—	550,000.00	200,000.00	—
NORTH ADAMS	48,000.00	—	790,000.00	—	—	88,695.00	17,800.00	—	765,000.00	—	—
PEABODY	—	20,000.00	1,000,000.00	—	—	118,000.00	24,000.00	—	965,000.00	—	—
WESTFIELD	569,000.00	100,000.00	300,000.00	—	—	71,100.00	36,000.00	—	400,000.00	—	—
WOBURN	607,600.00	35,100.00	600,000.00	—	—	88,800.00	43,300.00	—	550,000.00	—	—
GARDNER	12,000.00	—	400,000.00	—	—	71,100.00	15,000.00	—	400,000.00	—	—
MARLBOROUGH	75,000.00	—	530,000.00	—	—	118,500.00	15,000.00	—	510,000.00	—	—
NEWBURYPORT	25,000.00	—	185,000.00	—	—	46,000.00	25,000.00	—	185,000.00	—	—
39 Cities	\$18,816,550.00	\$4,394,600.00	\$107,524,700.00	\$60,000.00	\$1,603,825.91	\$23,047,270.00	\$3,582,950.00	\$15,000.00	\$106,366,700.00	\$230,000.00	\$1,483,685.93

¹ Includes \$37,000 cemetery loan.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1929.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$493,718.69	¹ \$23,086.13	\$470,632.56	\$106,711.00	\$104,212.70	\$259,708.86
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
FALL RIVER . . .	—	—	—	—	—	—
CAMBRIDGE . . .	66,367.56	—	66,367.56	49,390.56	16,977.00	—
NEW BEDFORD . . .	—	—	—	—	—	—
SOMERVILLE . . .	57,367.39	—	57,367.39	30,607.88	6,152.68	20,606.83
LYNN . . .	6,111.86	—	6,111.86	—	6,111.86	—
LOWELL . . .	—	—	—	—	—	—
LAWRENCE . . .	—	—	—	—	—	—
QUINCY . . .	58,014.23	² 6,816.00	51,198.23	22,022.96	13,656.60	15,518.67
NEWTON . . .	33,226.84	—	33,226.84	25,234.21	6,701.49	1,291.14
BROCKTON . . .	—	—	—	—	—	—
MEDFORD . . .	30,404.51	—	30,404.51	18,527.83	3,227.74	8,648.94
MALDEN . . .	31,222.73	—	31,222.73	18,712.30	3,085.71	9,424.72
HOLYOKE . . .	—	—	—	—	—	—
PITTSFIELD . . .	—	—	—	—	—	—
HAVERHILL . . .	—	—	—	—	—	—
EVERETT . . .	34,629.88	—	34,629.88	19,094.58	3,150.93	12,384.37
CHELSEA . . .	27,837.58	—	27,837.58	15,928.33	2,774.18	9,135.07
CHICOPEE . . .	—	—	—	—	—	—
SALEM . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
WALTHAM . . .	12,164.76	—	12,164.76	9,613.03	2,551.73	—
TAUNTON . . .	—	—	—	—	—	—
REVERE . . .	18,046.67	—	18,046.67	10,270.59	1,790.90	5,985.18
BEVERLY . . .	—	—	—	—	—	—
NORTHAMPTON . . .	—	—	—	—	—	—
GLOUCESTER . . .	—	—	—	—	—	—
MELROSE . . .	14,606.15	—	14,606.15	8,919.86	1,556.34	4,129.95
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
PEABODY . . .	—	—	—	—	—	—
WESTFIELD . . .	—	—	—	—	—	—
WOBURN . . .	6,374.94	—	6,374.94	5,428.37	946.57	—
GARDNER . . .	—	—	—	—	—	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
39 Cities . . .	\$890,093.79	\$29,902.13	\$860,191.66	\$340,461.50	\$172,896.43	\$346,833.73

¹ Includes \$19,709.96 for "Defence of the Commonwealth" loan and \$3,376.17 for deepening Neponset River.² Grade Crossing.

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1929.

CITIES.	TOTALS	PERCENTAGES			
		Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Serial Municipal Sinking Funds State Sinking and Loan Funds
BOSTON	\$5,435,000.31	\$3,928,952.30	\$1,012,329.32	\$193,718.69	72.3 18.6 9.1
WORCESTER	1,388,700.00	1,371,700.00	17,000.00	—	98.8 1.2 —
SPRINGFIELD	1,078,500.00	1,078,500.00	—	—	100.0 — —
FALL RIVER	1,277,572.37	1,277,572.37	—	—	100.0 — —
CAMBRIDGE	839,087.81	704,000.00	68,720.25	66,367.56	83.9 8.2 7.9
NEW BEDFORD	1,305,000.00	1,305,000.00	—	—	100.0 — —
SOMERVILLE	253,267.39	196,000.00	—	57,367.39	77.4 22.6
LYNN	581,700.00	581,700.00	—	6,111.86	99.0 1.0
LOWELL	651,570.00	651,570.00	—	—	100.0 — —
LAWRENCE	307,050.00	504,550.00	2,800.00	—	93.4 0.6 7.0
QUINCY	827,514.23	763,500.00	8,700.00	58,014.23	90.2 2.0 7.8
NEWTON	428,926.84	387,000.00	15,000.00	33,226.84	96.7 3.3 —
BROCKTON	454,253.58	343,253.58	—	30,404.51	92.6 7.4 —
MILFORD	411,654.51	381,250.00	—	31,222.73	87.0 9.9 —
MALDEN	314,023.73	273,200.00	9,600.00	—	100.0 — —
HOLYOKE	506,500.00	506,500.00	—	—	100.0 — —
PITTSFIELD	383,000.00	383,000.00	—	—	100.0 — —
HAVERHILL	203,000.00	203,000.00	—	—	100.0 — —
EVERETT	371,392.88	331,900.00	4,863.00	34,629.88	89.4 1.3 9.3
CHELSEA	265,001.08	224,150.00	13,013.50	27,837.58	84.6 4.9 10.5
CHICOPEE	375,150.00	375,150.00	—	—	100.0 — —
SALEM	291,000.00	201,000.00	—	—	100.0 — —
FITCHBURG	317,400.00	317,400.00	—	—	100.0 — —
WALTHAM	224,664.76	421,250.00	—	12,164.76	94.6 5.4 —
TAUNTON	285,200.00	282,400.00	2,800.00	—	99.0 1.0 —
REVERLY	281,426.67	263,380.00	—	18,046.67	93.6 6.4 —
REVERLY	136,000.00	136,000.00	—	—	100.0 — —
NORHAMPTON	73,820.00	73,820.00	—	—	100.0 — —
GLOUCESTER	214,375.00	214,375.00	—	14,606.15	91.7 8.3 —
MELROSE	176,606.15	162,000.00	—	—	100.0 — —
LEOMINSTER	114,600.00	114,600.00	—	—	100.0 — —
ATTLEBORO	108,000.00	98,000.00	10,000.00	—	90.7 9.3 —
NORTH ADAMS	106,495.00	106,495.00	—	—	100.0 — —
PEABODY	142,000.00	142,000.00	—	—	100.0 — —
WESTFIELD	167,100.00	167,100.00	—	6,374.94	95.4 4.6 —
WORURN	138,474.94	132,100.00	—	—	100.0 — —
GARDNER	86,100.00	86,100.00	—	—	100.0 — —
MARLBOROUGH	121,500.00	121,500.00	—	—	100.0 — —
NEWBURYPORT	71,000.00	71,000.00	—	—	100.0 — —
39 Cities	\$20,769,838.11	\$18,714,918.25	\$1,164,826.07	\$890,093.79	90.1 5.6 4.3

¹ Serial loans amounting to \$718,797.70 were paid from sinking funds.
² Serial loans amounting to \$3,927.63 were paid from proceeds of sale of real estate.
³ Serial loans amounting to \$24,996.42 were paid from bond redemption fund.
⁴ Serial loans amounting to \$20,000 were paid from sinking funds.
⁵ Serial loans amounting to \$3,000 were paid from offsets to outlays.
⁶ Includes \$6,720 paid Hampshire County on account of Connecticut River Bridge.

DIVISION E

CASH BALANCES

TABLE XVI.—Cash Balances.

CITIES.	CASH AT BEGINNING OF 1929					CASH AT END OF 1929						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Boston	\$14,694,951.75	\$10,444,364.05	\$2,629,202.01	\$5,026.51	\$971,160.33	\$645,198.85	\$11,710,754.98	\$8,850,479.74	\$1,115,898.67	\$9,527.21	\$928,011.43	\$806,837.93
Worcester	1,130,748.28	948,721.23	56,340.90	3,087.18	27,451.03	95,147.94	937,079.14	882,394.75	4,904.93	2,631.93	27,838.17	19,909.36
Springfield	922,124.68	898,832.83	5,853.49	—	17,438.36	—	865,321.91	844,078.56	3,053.17	—	18,190.18	6,175.37
Fall River	1,102,293.66	1,079,397.06	8,796.52	—	5,654.47	8,445.61	1,079,194.74	1,007,763.44	87,844.06	—	2,298.18	9,289.06
Cambridge	338,013.85	281,330.07	51,089.13	1,657.29	1,760.11	2,177.25	1,107,194.74	1,007,763.44	87,844.06	5,533.76	3,947.50	8,010.57
New Bedford	1,434,339.59	1,370,174.79	43,456.12	5,790.81	3,002.84	11,915.03	1,107,194.74	791,394.19	29,717.03	—	1,438.02	838.78
Somerville	802,922.91	800,764.12	13,106.31	5,235.58	1,319.29	838.78	340,652.06	338,375.86	2,681.26	2,823.96	21.40	418.83
Lynn	523,710.11	504,539.25	—	—	423.94	405.03	296,591.46	289,816.07	—	—	—	—
Lowell	252,142.16	251,416.22	—	—	725.94	—	677,813.13	677,791.73	—	—	—	—
Lawrence	328,219.27	328,219.27	—	—	—	—	332,977.91	332,977.91	—	—	—	—
Quincy	470,489.90	450,591.74	—	3,748.50	4,964.95	11,184.71	314,430.82	299,084.88	1,146.13	—	5,405.23	8,794.58
Newton	728,012.08	721,225.53	2,956.94	22.75	3,806.86	—	250,773.61	245,977.43	2,407.90	46.50	2,341.78	1,223.60
Brockton	445,559.66	427,132.18	10,896.96	3,797.04	2,809.88	1,223.60	532,854.69	494,769.13	29,442.59	4,196.22	3,223.15	6,247.34
Medford	1,009,700.98	1,004,365.60	1,906.28	330.54	1,205.52	1,893.04	562,737.75	552,754.50	1,886.26	37.32	1,812.33	419.76
Malden	563,905.53	539,751.82	20,234.46	1,444.82	2,075.48	398.95	363,547.07	358,533.97	1,872.22	1,182.34	1,538.78	14,398.91
Holyoke	706,180.29	678,715.17	11,833.17	—	1,116.26	14,515.62	773,437.61	738,015.60	19,506.80	—	1,516.30	2,985.88
Pittsfield	385,981.13	383,180.47	—	—	—	2,100.66	818,843.31	815,857.43	—	—	—	—
Haverhill	128,541.51	116,841.01	7,633.99	—	3,560.54	508.97	177,131.30	171,920.01	1,687.31	—	3,003.83	520.15
Everett	293,087.72	288,814.97	—	304.38	3,123.15	1,445.22	308,566.63	299,726.66	—	—	7,059.17	1,780.80
Chelsea	343,891.75	333,869.20	—	—	3,448.45	7,674.10	313,501.12	311,180.89	—	—	380.63	1,939.60
Chicopee	396,007.98	343,530.67	—	—	1,202.31	51,475.00	84,613.38	29,961.27	—	—	966.15	53,685.96
Salem	439,420.19	440,238.69	—	—	6,262.38	2,899.02	213,344.50	205,221.90	—	21.33	6,738.92	1,362.35
Fitchburg	200,768.46	190,162.14	4,426.72	5,180.04	4,612.04	814.24	175,167.72	164,970.13	—	5,296.67	4,152.27	748.65
Waltham	239,517.18	208,200.76	—	577.16	1,555.17	24,897.37	303,371.61	270,840.62	2,728.61	6,176.01	1,242.49	22,383.88
Taunton	583,291.21	470,396.66	94,595.53	7,567.43	1,555.17	10,531.59	432,883.74	398,367.15	12,824.15	7,619.27	—	14,073.17
Revere	10,490.52	10,498.52	—	—	—	—	129,519.03	129,519.03	—	—	—	—
Beverly	120,070.63	119,553.06	—	—	487.46	50.11	73,854.60	73,702.07	—	—	85.18	67.35
Northampton	146,884.34	140,552.47	—	44.73	6,287.14	—	102,904.54	99,580.53	—	352.45	3,081.56	134.79
Glochester	214,705.64	214,573.14	—	—	—	132.50	338,557.96	317,908.67	—	—	20,514.50	4,365.45
Melrose	129,482.76	123,396.76	365.32	3,571.18	1,795.18	354.32	323,953.47	313,644.83	4,238.82	3,042.68	661.69	481.25
Leominster	91,521.99	91,032.05	—	—	—	489.94	99,826.80	99,345.55	—	—	—	—
Attleboro	165,321.71	150,834.04	12,829.06	—	1,658.61	—	132,014.65	129,348.07	1,817.97	—	848.61	1,102.89
North Adams	8,743.16	7,576.78	—	—	—	1,166.38	48,130.21	47,027.32	—	—	—	13,439.49
Peabody	57,500.27	43,818.98	—	—	1,982.26	11,699.03	73,195.75	57,774.00	—	—	1,982.26	8,557.43
Westfield	360,854.44	353,000.98	—	—	2,309.25	7,853.46	443,353.66	434,796.23	—	—	—	711.73
Woburn	141,586.63	137,898.70	—	353.95	—	1,274.73	521,113.81	516,999.33	—	370.19	3,432.56	359.00
Gardner	86,558.25	86,284.25	—	—	—	—	92,063.70	91,704.70	—	—	—	—
Marlborough	32,637.52	29,593.18	1,289.44	—	1,654.90	—	29,389.55	26,824.37	587.93	—	1,987.25	—
Newburyport	93,993.57	90,755.42	—	—	2,925.82	312.33	76,030.63	72,117.67	—	—	3,600.63	312.33
39 Cities	\$29,834,283.47	\$24,806,203.83	\$2,976,812.35	\$47,739.89	\$1,084,680.02	\$918,847.38	\$25,682,211.31	\$22,232,942.47	\$1,326,388.47	\$50,003.97	\$1,061,300.16	\$1,011,576.24

PART II

TOWNS OVER 5,000 POPULATION



DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1929**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 47,490
REVENUE.		\$4,305,267.26
General		3,454,573.56
<i>Taxes</i>		3,437,783.31
Property, poll, and income		3,293,473.75
Corporation, bank, etc.		144,309.56
<i>Licenses and permits</i>		5,435.25
<i>Fines and forfeits</i>		2,241.69
<i>Grants and gifts</i>		9,104.23
For expenses		9,104.23
For outlays		—
All other		9.08
Commercial		850,693.70
<i>Special assessments</i>		34,603.01
To meet expenses		1,945.57
To meet outlays		32,657.44
<i>Privileges</i>		246,715.38
<i>Departmental</i>		77,349.67
General government		1,600.13
Protection of persons and property		5,538.15
Health and sanitation		24,351.59
Highways		13,420.52
Charities		12,354.30
Soldiers' benefits		700.00
Schools		6,534.46
Libraries		4,132.51
Recreation		8,078.75
Unclassified		639.26
<i>Public service enterprises</i>		439,388.92
Electric light		—
Water		439,388.92
All other		—
<i>Cemeteries</i>		10,299.17
<i>Interest</i>		42,337.55
On sinking funds		—
On trust and investment funds		6,231.29
All other		36,106.26
NON-REVENUE.		\$2,338,979.95
Offsets to outlays		10,830.66
<i>Departmental</i>		3,837.80
<i>Public service enterprises</i>		6,992.86
<i>Cemeteries</i>		—
Municipal indebtedness		1,953,820.00
<i>Loans, general purposes</i>		700,000.00
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		1,250,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		3,820.00
Transfers		484.00
<i>From sinking funds</i>		—
All other		484.00
Refunds		5,534.72
Agency, trust, and investment		368,310.57
<i>Taxes and licenses for State</i>		174,371.95
<i>Taxes for county</i>		171,768.60
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		22,170.02
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$4,316,097.92
Premiums		3,820.00
Municipal indebtedness		1,950,000.00
Transfers and refunds		6,018.72
Agency, trust, and investment		368,310.57
Total receipts		\$6,644,247.21
Balance on hand, including funds		540,653.08
GRAND TOTAL		\$7,184,900.29

Graded According to Population of 1930.

PAYMENTS.		Brookline POPULATION 47,490
Maintenance		\$2,925,154.45
<i>Departmental</i>		<i>2,724,080.90</i>
General government		142,778.34
Protection of persons and property		668,620.88
Health and sanitation		339,339.65
Highways		343,418.66
Charities		66,153.87
Soldiers' benefits		2,900.25
Schools		816,612.90
Libraries		74,126.14
Recreation		222,479.12
Pensions		31,613.99
Unclassified		16,037.10
<i>Public service enterprises</i>		<i>188,488.59</i>
Electric light		—
Water		188,488.59
All other		—
<i>Cemeteries</i>		<i>12,584.96</i>
<i>Administration of trust funds</i>		<i>—</i>
Interest		254,242.70
<i>Loans, general purposes</i>		<i>162,109.59</i>
<i>Loans, public service enterprises</i>		<i>92,133.11</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		1,534,904.58
<i>Departmental</i>		<i>1,457,162.32</i>
General government		1,157.40
Protection of persons and property		1,610.46
Health and sanitation		385,565.76
Highways		719,475.79
Charities		183.07
Schools		341,127.03
Libraries		1,018.91
Recreation		7,023.90
Unclassified		—
<i>Public service enterprises</i>		<i>76,032.46</i>
Electric light		—
Water		76,032.46
All other		—
<i>Cemeteries</i>		<i>1,709.80</i>
Municipal indebtedness		1,553,615.04
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>1,303,615.04</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,250,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		484.00
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>484.00</i>
Refunds		5,534.72
Agency, trust, and investment		370,804.15
<i>Taxes and licenses for State</i>		<i>174,371.95</i>
<i>Taxes for county</i>		<i>171,768.60</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>24,663.60</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$3,179,397.15
Permanent debt (except from sinking funds)		¹ 303,615.04
Sinking fund requirements from revenue		—
Outlays		1,534,904.58
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		1,250,000.00
Transfers (except to sinking funds)		—
and refunds		6,018.72
Agency, trust, and investment		370,804.15
Total payments		\$6,644,739.64
Balance on hand, including funds		540,160.65
GRAND TOTAL		\$7,184,900.29

¹ Includes \$875 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
REVENUE.	\$2,194,698.66	\$2,248,906.83	\$1,427,078.50	\$1,703,166.25
General	1,810,113.54	1,866,498.44	1,152,797.01	1,236,778.95
<i>Taxes</i>	<i>1,793,242.02</i>	<i>1,854,898.67</i>	<i>1,143,053.65</i>	<i>1,229,574.61</i>
Property, poll, and income	1,764,739.45	1,731,602.83	1,053,440.89	1,214,607.34
Corporation, bank, etc.	28,502.57	123,295.84	89,612.76	14,967.27
Licenses and permits	8,387.00	3,287.50	4,448.80	2,709.50
Fines and forfeits	1,826.01	2,057.54	866.31	1,408.00
Grants and gifts	5,508.79	6,254.73	4,728.25	2,746.09
For expenses	5,008.79	6,254.73	4,049.45	2,746.09
For outlays	500.00	—	678.80	—
All other	1,149.72	—	—	340.75
Commercial	384,585.12	382,408.39	274,281.49	466,387.30
<i>Special assessments</i>	<i>60,980.45</i>	<i>30,972.00</i>	<i>11,535.45</i>	<i>53,684.99</i>
To meet expenses	939.19	714.00	—	1,000.00
To meet outlays	60,041.25	30,258.00	11,535.45	52,684.99
Privileges	90,223.66	72,848.12	44,537.60	64,514.77
Departmental	¹ 38,093.51	57,102.37	53,114.00	² 18,898.00
General government	9,896.77	6,929.37	3,627.90	3,395.52
Protection of persons and property	695.97	445.28	1,171.60	202.63
Health and sanitation	9,421.71	26,838.82	27,527.60	7,595.22
Highways	1,200.96	223.50	544.39	118.30
Charities	8,980.31	15,291.43	12,780.54	4,005.48
Soldiers' benefits	759.00	588.00	725.00	383.00
Schools	2,478.58	5,315.00	4,555.65	2,561.07
Libraries	1,326.67	1,314.14	1,888.98	520.97
Recreation	5.00	—	238.40	75.00
Unclassified	¹ 3,328.54	156.83	53.94	² 40.81
Public service enterprises	140,763.20	189,665.06	132,284.71	304,260.04
Electric light	—	—	—	212,044.11
Water	140,763.20	189,665.06	132,284.71	92,215.93
All other	—	—	—	—
Cemeteries	13,695.35	5,464.85	6,692.37	5,581.12
Interest	40,828.96	26,355.99	26,117.36	19,448.38
On sinking funds	4,496.14	—	—	1,924.00
On trust and investment funds	10,134.55	691.52	4,360.18	—
All other	26,198.27	25,664.47	21,757.18	17,524.38
NON-REVENUE.	\$1,351,351.68	\$1,776,351.72	\$1,108,811.81	\$686,085.09
Offsets to outlays	5,340.93	66,358.35	11,926.06	15,565.45
Departmental	389.27	56,932.63	10,853.52	—
Public service enterprises	4,951.66	9,425.72	1,072.54	15,565.45
Cemeteries	—	—	—	—
Municipal indebtedness	1,132,956.42	1,533,260.50	985,775.50	525,630.00
Loans, general purposes	250,000.00	330,500.00	70,000.00	285,000.00
Loans, public service enterprises	65,000.00	—	15,000.00	15,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	800,000.00	1,200,000.00	900,000.00	225,000.00
Unpaid warrants or orders, current year	14,711.92	—	—	—
Premiums	3,244.50	2,760.50	775.50	630.00
Transfers	18,110.16	9,908.31	4,205.67	26,027.92
From sinking funds	—	—	—	7,000.00
All other	18,110.16	9,908.31	4,205.67	19,027.92
Refunds	3,919.64	12,170.97	1,520.02	2,759.89
Agency, trust, and investment	191,024.53	154,653.59	105,384.56	116,101.83
Taxes and licenses for State	64,345.47	63,277.56	42,075.00	40,226.57
Taxes for county	73,021.24	71,860.64	47,874.85	45,650.37
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	52,745.32	19,515.39	15,434.71	30,224.89
All other	912.50	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,200,039.59	\$2,315,265.18	\$1,439,004.56	\$1,718,731.70
Premiums	3,244.50	2,760.50	775.50	630.00
Municipal indebtedness	1,129,711.92	1,530,500.00	985,000.00	525,000.00
Transfers and refunds	22,029.80	22,079.28	5,725.69	28,787.81
Agency, trust, and investment	191,024.53	154,653.59	105,384.56	116,101.83
Total receipts	\$3,546,050.34	\$4,025,258.55	\$2,535,890.31	\$2,389,251.34
Balance on hand, including funds	236,949.09	222,372.59	195,295.41	95,576.74
GRAND TOTAL	\$3,782,999.43	\$4,247,631.14	\$2,731,185.72	\$2,484,828.08

¹ Includes \$7.50 from administration of trust funds.² Includes \$10 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
Maintenance	\$1,489,248.71	\$1,368,677.66	\$991,570.50	\$1,054,261.32
<i>Departmental</i>	<i>1,409,366.66</i>	<i>1,298,809.16</i>	<i>906,053.74</i>	<i>850,934.74</i>
General government	103,897.32	74,704.80	68,711.93	62,811.53
Protection of persons and property	231,838.98	236,568.35	165,103.09	164,484.49
Health and sanitation	140,352.49	144,469.07	71,225.20	88,966.49
Highways	149,539.01	161,596.68	133,098.88	117,620.99
Charities	40,924.84	73,863.65	40,607.40	10,796.65
Soldiers' benefits	6,831.15	5,947.82	6,501.55	1,260.75
Schools	637,014.55	500,021.55	372,251.98	351,123.03
Libraries	27,953.44	34,576.73	28,396.09	15,331.73
Recreation	40,868.02	42,605.20	6,244.88	26,225.76
Pensions	10,862.57	5,934.02	3,202.67	1,972.12
Unclassified	19,284.29	18,521.29	10,710.07	10,341.20
<i>Public service enterprises</i>	<i>60,479.92</i>	<i>58,030.77</i>	<i>77,536.23</i>	<i>195,856.30</i>
Electric light	—	—	—	160,542.86
Water	60,479.92	58,030.77	77,536.23	35,313.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>19,389.63</i>	<i>11,837.73</i>	<i>7,883.53</i>	<i>7,460.28</i>
<i>Administration of trust funds</i>	<i>12.50</i>	<i>—</i>	<i>97.00</i>	<i>10.00</i>
Interest	141,297.20	187,723.37	117,319.71	101,012.90
<i>Loans, general purposes</i>	<i>106,728.74</i>	<i>148,170.53</i>	<i>101,488.36</i>	<i>75,669.43</i>
<i>Loans, public service enterprises</i>	<i>34,568.46</i>	<i>39,552.84</i>	<i>15,831.35</i>	<i>25,343.47</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	\$805,483.48	\$896,085.69	\$296,804.58	\$456,647.00
<i>Departmental</i>	<i>703,777.36</i>	<i>803,894.15</i>	<i>271,103.10</i>	<i>354,473.39</i>
General government	8,498.35	150.00	2,077.81	8,203.86
Protection of persons and property	43,016.18	30,837.28	—	—
Health and sanitation	105,229.77	172,824.97	39,673.46	72,827.41
Highways	312,884.63	376,076.27	122,737.13	118,788.59
Charities	—	—	—	—
Schools	222,617.28	211,520.04	82,058.47	76,764.60
Libraries	500.37	—	21,401.95	—
Recreation	11,030.78	12,485.59	3,154.28	65,777.67
Unclassified	—	—	—	12,111.26
<i>Public service enterprises</i>	<i>97,776.06</i>	<i>90,991.54</i>	<i>25,122.68</i>	<i>102,174.51</i>
Electric light	—	—	—	68,223.06
Water	97,776.06	90,991.54	25,122.68	33,951.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,930.06</i>	<i>1,200.00</i>	<i>578.80</i>	<i>—</i>
Municipal indebtedness	1,022,558.88	1,418,895.31	1,058,400.00	378,194.05
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>
<i>From revenue and other sources</i>	<i>183,370.82</i>	<i>288,895.31</i>	<i>158,400.00</i>	<i>146,194.05</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>800,000.00</i>	<i>1,130,000.00</i>	<i>900,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i>	<i>39,188.06</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	18,110.16	9,908.31	4,205.67	26,027.92
<i>To sinking funds from revenue</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>1,557.33</i>
<i>All other</i>	<i>16,110.16</i>	<i>9,908.31</i>	<i>4,205.67</i>	<i>24,470.59</i>
Refunds	3,919.64	12,170.97	1,520.02	2,759.89
Agency, trust, and investment	208,748.99	161,423.34	105,038.04	113,769.99
<i>Taxes and licenses for State</i>	<i>64,345.47</i>	<i>63,277.56</i>	<i>42,075.00</i>	<i>40,226.57</i>
<i>Taxes for county</i>	<i>73,021.24</i>	<i>71,860.64</i>	<i>47,874.85</i>	<i>45,650.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>70,469.78</i>	<i>26,285.14</i>	<i>15,088.19</i>	<i>27,893.05</i>
<i>All other</i>	<i>912.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,630,545.91	\$1,556,401.03	\$1,108,890.21	\$1,155,274.22
Permanent debt (except from sinking funds)	183,370.82	288,895.31	158,400.00	146,194.05
Sinking fund requirements from revenue	2,000.00	—	—	1,557.33
Outlays	805,483.48	896,085.69	296,804.58	456,647.00
Permanent debt from sinking funds	—	—	—	7,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	839,188.06	1,130,000.00	900,000.00	225,000.00
Transfers (except to sinking funds)	20,029.80	22,079.28	5,725.69	27,230.48
and refunds	—	—	—	—
Agency, trust, and investment	208,748.99	161,423.34	105,038.04	113,769.99
Total payments	\$3,689,367.06	\$4,054,884.65	\$2,574,858.52	\$2,132,673.97
Balance on hand, including funds	93,632.37	192,746.49	156,327.20	352,154.11
GRAND TOTAL	\$3,782,999.43	\$4,247,631.14	\$2,731,185.72	\$2,484,828.08

* Includes \$20,928.06 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
REVENUE.	\$972,341.59	\$1,416,788.66	\$911,000.48	\$1,139,490.76
General	839,580.42	1,207,544.29	753,012.00	954,173.95
Taxes	833,909.43	1,184,369.45	747,876.85	939,797.51
Property, poll, and income	795,622.65	1,086,348.73	736,839.89	881,062.51
Corporation, bank, etc.	38,286.78	98,020.72	11,036.96	58,735.00
Licenses and permits	1,420.61	3,467.50	2,169.00	1,277.31
Fines and forfeits	979.15	1,985.55	591.45	4,143.40
Grants and gifts	3,271.23	17,721.79	2,374.70	8,955.73
For expenses	3,271.23	17,721.79	2,374.70	8,955.73
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	132,761.17	209,244.37	157,988.48	185,316.81
Special assessments	1,668.65	1,897.21	6,571.97	3,761.76
To meet expenses	339.44	1,877.45	—	—
To meet outlays	1,329.21	19.76	6,571.97	3,761.76
Privileges	30,358.37	38,961.46	30,461.07	34,481.18
Departmental	16,953.26	29,253.05	8,250.27	15,594.43
General government	1,942.89	67.61	97.50	1,010.76
Protection of persons and property	364.35	204.27	349.37	193.45
Health and sanitation	1,750.96	1,335.31	309.40	2,329.61
Highways	639.90	3,064.78	112.39	582.07
Charities	10,439.77	16,907.66	4,090.65	8,964.13
Soldiers' benefits	308.50	2,015.25	996.50	223.50
Schools	1,437.94	4,334.26	1,150.46	1,722.74
Libraries	—	1,294.16	534.00	514.39
Recreation	—	9.25	—	53.78
Unclassified	18.95	20.50	610.00	—
Public service enterprises	66,550.25	123,125.36	95,861.76	114,149.67
Electric light	—	—	—	—
Water	66,550.25	122,868.67	95,861.76	114,149.67
All other	—	256.69	—	—
Cemeteries	1,928.11	—	6,140.97	—
Interest	15,302.53	16,007.29	10,702.44	17,329.77
On sinking funds	907.31	—	—	5,695.21
On trust and investment funds	1,695.70	3,099.77	—	763.25
All other	12,699.52	12,907.52	10,702.44	10,871.31
NON-REVENUE.	\$942,366.92	\$1,082,068.74	\$454,305.93	\$1,184,596.93
Offsets to outlays	12,414.77	10,852.97	3,546.75	16,573.50
Departmental	11,079.77	10,852.97	1,419.51	16,474.03
Public service enterprises	1,335.00	—	2,127.24	99.47
Cemeteries	—	—	—	—
Municipal indebtedness	850,000.00	935,786.80	415,000.00	958,101.10
Loans, general purposes	—	202,000.00	30,000.00	218,000.00
Loans, public service enterprises	—	30,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	850,000.00	700,000.00	385,000.00	740,000.00
Unpaid warrants or orders, current year	—	3,786.80	—	101.10
Premiums	—	—	—	—
Transfers	3,169.90	17,388.44	—	50,000.00
From sinking funds	—	—	—	50,000.00
All other	3,169.90	17,388.44	—	—
Refunds	1,789.01	2,490.33	1,537.04	1,680.37
Agency, trust, and investment	74,993.24	115,550.20	34,222.14	158,241.96
Taxes and licenses for State	27,900.86	48,790.00	29,193.88	34,633.89
Taxes for county	42,315.27	48,189.24	—	45,058.07
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,777.11	18,570.96	5,028.26	78,550.00
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$984,756.36	\$1,427,641.63	\$914,547.23	\$1,156,064.26
Premiums	—	3,786.80	—	101.10
Municipal indebtedness	850,000.00	932,000.00	415,000.00	958,000.00
Transfers and refunds	4,958.91	19,878.77	1,537.04	51,680.37
Agency, trust, and investment	74,993.24	115,550.20	34,222.14	158,241.96
Total receipts	\$1,914,708.51	\$2,498,857.40	\$1,365,306.41	\$2,324,087.69
Balance on hand, including funds	113,372.46	187,115.48	172,801.68	104,358.51
GRAND TOTAL	\$2,028,080.97	\$2,685,972.88	\$1,538,108.09	\$2,428,446.20

Graded According to Population of 1930 — Continued.

PAYMENTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
Maintenance	\$712,902.58	\$1,004,364.09	\$573,679.56	\$779,438.01
<i>Departmental</i>	656,228.61	950,998.09	534,904.24	723,933.06
General government	39,754.26	64,087.91	29,571.37	45,250.40
Protection of persons and property	101,641.11	147,831.12	82,446.61	114,541.93
Health and sanitation	51,219.13	47,361.62	52,033.17	61,952.69
Highways	119,250.45	153,541.28	44,100.74	81,296.37
Charities	52,591.96	97,567.46	15,199.34	53,584.81
Soldiers' benefits	4,341.25	12,769.39	3,928.54	9,181.03
Schools	282,374.78	368,391.95	268,686.69	335,209.73
Libraries	—	22,030.67	9,452.38	12,080.26
Recreation	3,163.32	27,624.87	22,138.87	5,461.29
Pensions	—	912.50	1,347.50	1,861.73
Unclassified	1,892.35	8,879.32	5,999.03	3,512.82
<i>Public service enterprises</i>	53,016.76	53,366.00	30,081.77	55,504.95
Electric light	—	—	—	—
Water	53,016.76	52,913.35	30,081.77	55,504.95
All other	—	452.65	—	—
<i>Cemeteries</i>	3,657.21	—	8,693.55	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	62,680.08	68,571.06	68,576.20	91,573.22
<i>Loans, general purposes</i>	59,767.78	63,700.44	49,972.90	82,683.22
<i>Loans, public service enterprises</i>	2,912.30	4,870.62	18,603.30	8,885.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	110,014.79	595,279.28	218,402.18	339,966.25
<i>Departmental</i>	84,756.89	525,311.42	187,467.90	290,695.43
General government	—	60,205.57	60,687.92	6,262.18
Protection of persons and property	1,937.50	80,212.41	5,100.18	25,088.14
Health and sanitation	27,010.74	9,754.70	4,855.80	12,366.47
Highways	42,545.86	85,292.35	65,169.51	48,968.83
Charities	663.21	125.00	—	—
Schools	5,483.60	242,865.90	47,632.24	195,510.80
Libraries	—	—	—	—
Recreation	7,115.98	21,012.55	2,400.00	999.01
Unclassified	—	25,842.94	1,622.25	1,500.00
<i>Public service enterprises</i>	25,257.90	69,967.86	28,854.38	49,270.82
Electric light	—	—	—	—
Water	25,257.90	69,967.86	28,854.38	49,270.82
All other	—	—	—	—
<i>Cemeteries</i>	—	—	2,079.90	—
Municipal indebtedness	946,260.00	782,438.04	528,744.75	927,500.00
<i>From sinking funds</i>	—	—	—	50,000.00
<i>From revenue and other sources</i>	96,260.00	82,438.04	118,744.75	132,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	850,000.00	700,000.00	410,000.00	745,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	3,169.90	17,388.44	—	50,000.00
<i>To sinking funds from revenue</i>	2,500.00	—	—	—
<i>All other</i>	669.90	17,388.44	—	50,000.00
Refunds	1,789.01	2,490.33	1,537.04	1,680.37
Agency, trust, and investment	80,644.75	115,383.25	34,222.14	114,435.36
<i>Taxes and licenses for State</i>	27,900.86	48,790.00	29,193.88	34,633.89
<i>Taxes for county</i>	42,315.27	48,189.24	—	45,058.07
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	10,428.62	18,404.01	5,028.26	34,743.40
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$775,582.66	\$1,072,935.15	\$642,255.76	\$871,011.23
Permanent debt (except from sinking funds)	96,260.00	82,438.04	118,744.75	132,500.00
Sinking fund requirements from revenue	2,500.00	—	—	—
Outlays	110,014.79	595,279.28	218,402.18	339,966.25
Permanent debt from sinking funds	—	—	—	50,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	850,000.00	700,000.00	410,000.00	745,000.00
Transfers (except to sinking funds) and refunds	2,458.91	19,878.77	1,537.04	51,680.37
Agency, trust, and investment	80,644.75	115,383.25	34,222.14	114,435.36
Total payments	\$1,917,461.11	\$2,585,914.49	\$1,425,161.87	\$2,304,593.21
Balance on hand, including funds	110,619.86	100,058.39	112,946.22	123,852.99
GRAND TOTAL	\$2,028,080.97	\$2,685,972.88	\$1,538,108.09	\$2,428,446.20

¹ Includes \$6,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
REVENUE.	\$1,309,162.39	\$1,354,611.04	\$1,234,852.76	\$960,435.00
General	1,030,115.75	820,104.63	804,286.92	752,348.64
<i>taxes</i>	<i>1,024,112.45</i>	<i>806,751.79</i>	<i>795,812.21</i>	<i>748,606.95</i>
Property, poll, and income	995,949.45	778,421.58	752,765.38	684,810.32
Corporation, bank, etc.	28,163.00	28,330.21	43,046.83	63,796.63
Licenses and permits	567.50	1,842.50	1,376.50	1,338.50
Fines and forfeits	487.60	3,619.00	1,619.40	1,276.13
Grants and gifts	4,929.18	7,891.34	5,478.81	1,127.06
For expenses	4,929.18	7,891.34	4,978.81	1,127.06
For outlays	—	—	500.00	—
All other	19.02	—	—	—
Commercial	279,046.64	534,506.41	430,565.84	208,086.36
<i>Special assessments</i>	<i>41,556.68</i>	<i>20,603.04</i>	<i>487.25</i>	<i>3,207.92</i>
To meet expenses	209.50	4,464.00	487.25	—
To meet outlays	41,347.18	16,139.04	—	3,207.92
Privileges	59,279.27	30,617.13	36,180.66	40,760.61
Departmental	19,792.58	39,586.55	14,173.22	22,483.15
General government	194.75	365.00	3,290.79	692.23
Protection of persons and property	5,847.06	328.76	727.28	498.87
Health and sanitation	1,141.33	4,374.67	1,433.36	2,492.83
Highways	2,487.58	39.25	693.92	77.64
Charities	5,810.84	14,513.95	5,523.83	9,053.07
Soldiers' benefits	592.50	906.50	1,084.00	665.00
Schools	2,620.09	18,104.52	1,048.17	7,919.56
Libraries	1,051.53	825.08	371.87	1,053.95
Recreation	15.00	128.82	—	30.00
Unclassified	131.90	—	—	—
Public service enterprises	129,073.04	430,934.10	362,246.47	130,593.06
Electric light	—	329,302.18	261,787.25	—
Water	129,073.04	101,631.92	100,459.22	75,200.25
All other	—	—	—	55,392.81
Cemeteries	14,744.14	324.00	45.00	—
Interest	14,600.93	12,441.59	17,433.24	11,041.62
On sinking funds	—	—	—	—
On trust and investment funds	2,980.00	1,471.86	2,555.42	4,328.48
All other	11,620.93	10,969.73	14,877.82	6,713.14
NON-REVENUE.	\$887,566.77	\$685,545.35	\$655,525.90	\$557,062.09
Offsets to outlays	4,031.54	12,809.23	50.00	13,461.28
Departmental	4,031.54	10,811.23	50.00	13,461.28
Public service enterprises	—	1,998.00	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	756,128.80	574,129.14	589,185.24	435,252.00
Loans, general purposes	56,000.00	123,000.00	211,500.00	60,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	700,000.00	450,000.00	375,000.00	375,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	128.80	1,129.14	2,685.24	252.00
Transfers	469.59	7,650.08	8,384.78	501.80
From sinking funds	—	—	—	—
All other	469.59	7,650.08	8,384.78	501.80
Refunds	4,367.83	9,229.27	2,691.74	2,759.78
Agency, trust, and investment	122,569.01	81,727.63	55,214.14	105,087.23
Taxes and licenses for State	41,382.67	27,455.00	27,455.00	34,510.00
Taxes for county	40,801.34	31,239.55	27,116.94	63,900.15
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	40,385.00	23,035.08	642.20	6,677.08
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,313,193.93	\$1,367,420.27	\$1,234,902.76	\$973,896.28
Premiums	128.80	1,129.14	2,685.24	252.00
Municipal indebtedness	756,000.00	573,000.00	586,500.00	435,000.00
Transfers and refunds	4,837.42	16,879.35	11,076.52	3,261.58
Agency, trust, and investment	122,569.01	81,727.63	55,214.14	105,087.23
Total receipts	\$2,196,729.16	\$2,040,156.39	\$1,890,378.66	\$1,517,497.09
Balance on hand, including funds	394,709.10	120,443.14	167,936.48	148,878.69
GRAND TOTAL	\$2,591,438.26	\$2,160,599.53	\$2,058,315.14	\$1,666,375.78

¹ Includes \$24.26 from administration of trust funds.² Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
Maintenance	\$864,577.98	\$954,335.61	\$852,854.92	\$701,449.80
<i>Departmental</i>	782,137.39	677,716.70	576,901.94	604,984.56
General government	47,102.77	28,275.85	31,904.46	34,508.03
Protection of persons and property	188,305.09	106,410.52	74,116.26	55,784.29
Health and sanitation	57,776.65	45,529.92	28,647.92	36,508.54
Highways	112,173.35	79,198.71	99,152.79	102,545.77
Charities	13,503.64	45,641.26	29,368.91	34,364.87
Soldiers' benefits	2,708.55	7,437.52	3,376.25	1,813.98
Schools	274,439.90	303,433.85	276,515.08	299,485.53
Libraries	26,243.37	28,299.62	9,365.22	16,373.92
Recreation	24,881.83	22,994.37	16,447.46	12,014.92
Pensions	13,691.96	—	1,250.00	—
Unclassified	21,310.28	10,495.08	6,757.59	11,284.71
<i>Public service enterprises</i>	59,620.74	275,188.06	274,530.18	96,326.98
Electric light	—	1 231,874.47	226,258.55	—
Water	59,620.74	43,313.59	48,271.63	41,525.90
All other	—	—	—	54,801.08
<i>Cemeteries</i>	22,784.55	1,430.85	1,364.75	—
<i>Administration of trust funds</i>	55.30	—	58.05	138.26
Interest	94,119.57	76,848.03	51,525.12	34,376.91
<i>Loans, general purposes</i>	64,844.78	59,330.53	49,725.12	27,490.66
<i>Loans, public service enterprises</i>	29,274.79	17,517.50	1,800.00	6,886.25
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	542,077.78	274,160.75	329,190.03	203,165.37
<i>Departmental</i>	490,731.52	180,465.60	272,152.07	182,659.37
General government	10,750.00	—	10,890.04	455.85
Protection of persons and property	44.50	8,526.00	708.79	—
Health and sanitation	95,939.46	71,147.83	13,292.52	39,512.45
Highways	118,164.33	67,950.42	131,608.48	100,939.89
Charities	—	77.94	400.00	2,557.14
Schools	230,990.27	17,016.15	114,336.28	2,564.63
Libraries	34,125.81	—	415.96	9,736.70
Recreation	660.45	15,747.26	500.00	26,892.71
Unclassified	56.70	—	—	—
<i>Public service enterprises</i>	42,061.21	93,695.15	57,037.96	20,506.00
Electric light	—	1 88,405.88	20,486.21	—
Water	42,061.21	5,289.27	36,551.75	20,506.00
All other	—	—	—	—
<i>Cemeteries</i>	9,285.05	—	—	—
Municipal indebtedness	898,913.60	606,943.68	529,077.60	433,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	123,913.60	131,943.68	104,077.60	58,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	775,000.00	475,000.00	425,000.00	375,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	469.59	7,650.08	8,384.78	501.80
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	469.59	7,650.08	8,384.78	501.80
Refunds	4,367.83	9,229.27	2,691.74	2,759.78
Agency, trust, and investment	115,493.77	76,963.91	55,490.78	105,499.94
<i>Taxes and licenses for State</i>	41,382.67	27,455.00	27,455.00	34,510.00
<i>Taxes for county</i>	40,801.34	31,239.55	27,116.94	63,900.15
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	33,309.76	18,269.36	918.84	7,089.79
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$958,697.55	\$1,031,183.64	\$904,380.04	\$735,826.71
Permanent debt (except from sinking funds)	123,913.60	131,943.68	104,077.60	58,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	542,077.78	274,160.75	329,190.03	203,165.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	775,000.00	475,000.00	425,000.00	375,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	4,337.42	16,879.35	11,076.52	3,261.58
Agency, trust, and investment	115,493.77	76,963.91	55,490.78	105,499.94
Total payments	\$2,520,020.12	\$2,006,131.33	\$1,829,214.97	\$1,480,753.60
Balance on hand, including funds	71,418.14	154,468.20	229,100.17	185,622.18
GRAND TOTAL	\$2,591,438.26	\$2,160,599.53	\$2,058,315.14	\$1,666,375.78

1 Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
REVENUE.	\$887,246.44	\$1,370,105.05	\$594,078.17	\$625,325.13
General	798,506.41	942,309.34	527,963.37	520,616.84
Taxes	791,048.83	933,118.10	522,372.92	514,665.57
Property, poll, and income	771,088.99	846,028.67	503,708.65	505,013.12
Corporation, bank, etc.	19,959.84	87,089.43	18,664.27	9,652.45
Licenses and permits	619.39	1,220.50	1,437.52	1,496.00
Fines and forfeits	1,601.50	2,764.00	585.11	2,090.00
Grants and gifts	5,236.69	5,206.74	3,567.82	2,365.27
For expenses	5,236.69	4,706.74	3,567.82	2,365.27
For outlays	—	500.00	—	—
All other	—	—	—	—
Commercial	88,740.03	427,795.71	66,114.80	104,708.29
Special assessments	6,171.52	11,225.82	2,377.41	1,629.82
To meet expenses	—	700.38	—	1,629.82
To meet outlays	6,171.52	10,525.44	2,377.41	—
Privileges	31,863.76	32,144.16	23,771.19	23,930.22
Departmental	32,606.46	23,107.30	23,091.54	17,091.83
General government	1,096.80	2,040.10	2,356.28	1,108.07
Protection of persons and property	1,392.42	2,212.54	197.00	177.84
Health and sanitation	6,516.01	4,550.33	366.86	713.42
Highways	976.97	2,555.26	75.68	14.60
Charities	11,452.88	7,644.99	14,501.11	13,161.73
Soldiers' benefits	526.45	12.00	855.50	750.00
Schools	9,444.21	3,193.57	4,547.11	1,129.02
Libraries	838.82	622.11	191.00	37.15
Recreation	123.90	88.80	—	—
Unclassified	228.00	187.60	1.00	—
Public service enterprises	—	338,710.51	—	47,777.08
Electric light	—	248,977.97	—	—
Water	—	89,732.54	—	47,777.08
All other	—	—	—	—
Cemeteries	4,055.18	11,606.58	2,081.34	5,910.33
Interest	14,043.11	11,001.34	14,793.32	8,369.01
On sinking funds	—	—	—	—
On trust and investment funds	8,642.53	56.55	—	91.38
All other	5,400.58	10,944.79	14,793.32	8,277.63
NON-REVENUE.	\$560,729.82	\$1,173,381.86	\$574,320.40	\$516,765.89
Offsets to outlays	25,306.51	79,194.35	17,235.39	6,083.90
Departmental	25,306.51	74,036.21	17,235.39	6,083.90
Public service enterprises	—	5,158.14	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	400,000.00	978,730.91	513,240.00	455,000.00
Loans, general purposes	—	168,000.00	70,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	400,000.00	800,000.00	443,000.00	455,000.00
Unpaid warrants or orders, current year	—	10,596.51	—	—
Premiums	—	134.40	240.00	—
Transfers	6,688.90	11,457.84	—	91.38
From sinking funds	—	—	—	—
All other	6,688.90	11,457.84	—	91.38
Refunds	607.48	4,829.38	367.93	1,239.93
Agency, trust, and investment	128,126.93	99,169.38	43,477.08	54,350.68
Taxes and licenses for State	28,445.88	32,441.52	19,125.00	16,915.00
Taxes for county	28,040.43	31,986.24	22,384.00	25,672.98
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	71,640.62	31,846.27	1,968.08	11,762.70
All other	—	2,895.35	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$912,552.95	\$1,449,299.40	\$611,313.56	\$631,409.03
Premiums	—	134.40	240.00	—
Municipal indebtedness	400,000.00	978,596.51	513,000.00	455,000.00
Transfers and refunds	7,296.38	16,287.22	367.93	1,331.31
Agency, trust, and investment	128,126.93	99,169.38	43,477.08	54,350.68
Total receipts	\$1,447,976.26	\$2,543,486.91	\$1,168,398.57	\$1,142,091.02
Balance on hand, including funds	83,760.61	81,948.26	49,925.51	31,183.44
GRAND TOTAL	\$1,531,736.87	\$2,625,435.17	\$1,218,324.08	\$1,173,274.46

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
Maintenance	\$667,632.23	\$933,748.17	\$441,377.03	\$499,832.64
<i>Departmental</i>	<i>651,686.79</i>	<i>710,989.11</i>	<i>438,171.29</i>	<i>450,798.86</i>
General government	35,783.27	71,585.12	26,491.63	38,701.88
Protection of persons and property	109,341.83	95,197.02	54,151.41	63,576.54
Health and sanitation	57,663.18	63,203.82	22,830.91	21,606.96
Highways	80,721.64	73,053.96	66,213.46	48,941.90
Charities	45,156.91	27,343.81	52,082.13	36,397.79
Soldiers' benefits	6,156.00	2,484.80	7,447.16	10,142.48
Schools	268,633.45	337,078.77	195,868.24	203,329.47
Libraries	20,602.81	17,694.54	3,998.41	6,468.21
Recreation	20,145.17	10,215.96	5,485.93	11,472.60
Pensions	1,141.29	1,815.23	—	1,024.80
Unclassified	6,341.24	11,316.08	3,602.01	9,136.23
<i>Public service enterprises</i>	<i>—</i>	<i>214,735.41</i>	<i>—</i>	<i>42,728.67</i>
Electric light	—	179,091.53	—	—
Water	—	35,643.88	—	42,728.67
All other	—	—	—	—
Cemeteries	15,945.44	8,023.65	3,205.74	6,305.11
Administration of trust funds	—	—	—	—
Interest	35,622.17	78,129.27	18,716.29	22,813.06
<i>Loans, general purposes</i>	<i>35,622.17</i>	<i>75,014.27</i>	<i>18,716.29</i>	<i>21,464.31</i>
Loans, public service enterprises	—	3,115.00	—	1,348.75
Loans, cemeteries	—	—	—	—
Outlays	152,514.44	353,245.19	200,981.38	84,805.82
<i>Departmental</i>	<i>152,514.44</i>	<i>272,329.99</i>	<i>199,981.38</i>	<i>63,364.54</i>
General government	—	16,898.91	—	309.60
Protection of persons and property	6,714.92	9,494.50	10,825.16	750.56
Health and sanitation	13,935.69	25,853.12	33,567.20	7,984.65
Highways	131,113.85	54,127.52	140,519.19	47,757.36
Charities	—	—	785.00	985.00
Schools	749.98	152,106.44	4,435.74	875.55
Libraries	—	3,053.33	500.00	—
Recreation	—	10,796.17	9,349.09	3,016.22
Unclassified	—	—	—	1,685.60
<i>Public service enterprises</i>	<i>—</i>	<i>75,266.46</i>	<i>—</i>	<i>21,441.28</i>
Electric light	—	34,868.18	—	—
Water	—	40,398.28	—	21,441.28
All other	—	—	—	—
Cemeteries	—	5,648.74	1,000.00	—
Municipal indebtedness	463,439.33	1,006,706.19	438,000.00	469,096.12
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	63,439.33	151,517.35	20,000.00	29,096.12
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	400,000.00	850,000.00	418,000.00	440,000.00
Warrants or orders, previous years	—	5,188.84	—	—
Transfers	6,688.90	11,457.84	—	91.38
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	6,688.90	11,457.84	—	91.38
Refunds	607.48	4,829.38	367.93	1,239.93
Agency, trust, and investment	130,179.89	101,275.21	43,565.84	54,560.68
<i>Taxes and licenses for State</i>	<i>28,445.88</i>	<i>32,441.52</i>	<i>19,125.00</i>	<i>16,915.00</i>
Taxes for county	28,040.43	31,986.24	22,384.00	25,672.98
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	73,693.58	33,952.10	2,056.84	11,972.70
All other	—	2,895.35	—	—
RECAPITULATION.				
Maintenance and interest	\$703,254.40	\$1,011,877.44	\$460,093.32	\$522,645.70
Permanent debt (except from sinking funds)	63,439.33	151,517.35	20,000.00	29,096.12
Sinking fund requirements from revenue	—	—	—	—
Outlays	152,514.44	353,245.19	200,981.38	84,805.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	855,188.84	418,000.00	440,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	7,296.38	16,287.22	367.93	1,331.31
Agency, trust, and investment	130,179.89	101,275.21	43,565.84	54,560.68
Total payments	\$1,456,684.44	\$2,489,391.25	\$1,143,008.47	\$1,132,439.63
Balance on hand, including funds	75,052.43	136,043.92	75,315.61	40,834.83
GRAND TOTAL	\$1,531,736.87	\$2,625,435.17	\$1,218,324.08	\$1,173,274.46

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
REVENUE.	\$486,482.39	\$877,648.58	\$737,989.34	\$515,190.42
General	428,813.98	661,031.87	636,771.04	414,538.84
Taxes	405,044.16	621,776.13	630,859.43	401,042.87
Property, poll, and income	380,202.57	599,046.39	547,465.72	363,531.78
Corporation, bank, etc.	24,841.59	22,729.74	83,393.71	37,511.09
Licenses and permits	1,320.69	646.00	1,794.95	2,563.33
Fines and forfeits	920.90	1,313.04	1,695.38	2,201.00
Grants and gifts	21,528.23	37,296.70	2,421.28	8,731.64
For expenses	21,528.23	35,296.70	2,421.28	8,731.64
For outlays	—	2,000.00	—	—
All other	—	—	—	—
Commercial	57,668.41	216,616.71	101,218.30	100,651.58
Special assessments	2,124.67	10,570.50	2,107.10	2,169.30
To meet expenses	—	342.31	643.10	—
To meet outlays	2,124.67	10,228.19	1,464.00	2,169.30
Privileges	22,875.97	23,358.42	29,695.26	17,674.89
Departmental	20,671.76	105,720.94	18,490.88	29,278.12
General government	541.00	—	4,226.42	1,429.58
Protection of persons and property	1,763.11	616.28	492.57	3,263.01
Health and sanitation	20.00	27,236.54	1,442.13	791.94
Highways	572.55	555.28	1,600.00	510.00
Charities	7,562.24	71,519.72	6,019.79	10,151.49
Soldiers' benefits	910.25	1,693.96	1,050.00	1,237.22
Schools	7,866.29	3,301.75	1,117.26	11,539.82
Libraries	499.32	790.84	—	355.06
Recreation	—	—	2,542.71	—
Unclassified	937.00	6.57	—	—
Public service enterprises	—	55,914.50	37,882.68	36,728.79
Electric light	—	—	—	—
Water	—	55,914.50	37,882.68	36,728.79
All other	—	—	—	—
Cemeteries	2,630.63	—	8,442.05	1,606.50
Interest	9,365.38	21,052.35	4,600.33	13,194.07
On sinking funds	—	2,481.24	—	—
On trust and investment funds	1,472.01	8,425.40	949.48	2,686.83
All other	7,893.37	10,145.71	3,650.85	10,507.24
NON-REVENUE.	\$551,767.03	\$916,742.61	\$407,807.77	\$451,726.86
Offsets to outlays	—	14,166.64	—	367.27
Departmental	—	12,148.46	—	—
Public service enterprises	—	2,018.18	—	367.27
Cemeteries	—	—	—	—
Municipal indebtedness	440,000.00	756,500.00	300,492.50	410,000.00
Loans, general purposes	—	76,500.00	—	—
Loans, public service enterprises	—	10,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	440,000.00	670,000.00	300,000.00	410,000.00
Unpaid warrants or orders, current year	—	—	492.50	—
Premiums	—	—	—	—
Transfers	30,000.00	39,211.34	3,306.39	313.62
From sinking funds	30,000.00	19,665.00	—	—
All other	—	19,546.34	3,306.39	313.62
Refunds	982.70	1,435.15	1,612.19	811.54
Agency, trust, and investment	80,784.33	105,429.48	102,396.69	40,234.43
Taxes and licenses for State	18,530.00	20,135.00	33,915.00	16,320.00
Taxes for county	21,688.00	22,921.90	57,771.77	19,101.09
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	40,566.33	62,362.58	10,709.92	4,813.43
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$486,482.39	\$891,815.22	\$737,989.34	\$515,557.69
Premiums	—	—	—	—
Municipal indebtedness	440,000.00	756,500.00	300,492.50	410,000.00
Transfers and refunds	30,982.70	40,646.49	4,918.58	1,125.16
Agency, trust, and investment	80,784.33	105,429.48	102,396.69	40,234.43
Total receipts	\$1,038,249.42	\$1,794,391.19	\$1,145,797.11	\$966,917.28
Balance on hand, including funds	65,593.24	71,582.81	109,352.47	158,059.50
GRAND TOTAL	\$1,103,842.66	\$1,865,974.00	\$1,255,149.58	\$1,124,976.78

¹ Includes \$54,934.79 from the Leonard Morse Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
Maintenance	\$437,050.72	\$689,703.80	\$588,576.42	\$423,190.25
<i>Departmental</i>	432,146.43	667,103.03	546,101.15	401,447.36
General government	29,401.44	40,740.25	31,374.03	35,551.55
Protection of persons and property	72,010.98	81,216.77	78,197.53	44,620.30
Health and sanitation	21,753.85	39,825.09	46,095.04	26,897.76
Highways	62,086.96	88,954.49	80,719.34	52,020.67
Charities	56,200.08	143,136.15	34,468.63	59,065.01
Soldiers' benefits	6,020.63	7,455.49	7,266.91	9,419.82
Schools	163,527.24	231,875.95	240,275.91	150,915.42
Libraries	10,452.00	15,194.45	9,851.23	10,033.18
Recreation	2,637.47	7,616.95	12,332.13	3,578.99
Pensions	832.00	2,174.90	2,168.50	450.00
Unclassified	7,223.78	8,912.54	3,351.90	8,894.66
<i>Public service enterprises</i>	—	22,600.77	27,779.38	19,764.49
Electric light	—	—	—	—
Water	—	22,600.77	27,721.18	19,564.49
All other	—	—	58.20	200.00
<i>Cemeteries</i>	4,913.29	—	14,695.89	1,978.40
<i>Administration of trust funds</i>	—	—	—	—
Interest	21,775.45	47,650.83	23,952.45	38,387.68
<i>Loans, general purposes</i>	21,775.45	42,007.67	22,599.95	38,387.68
<i>Loans, public service enterprises</i>	—	5,643.16	1,352.50	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	23,434.82	225,103.44	87,559.35	94,245.08
<i>Departmental</i>	23,434.82	183,312.66	61,497.69	65,816.77
General government	—	147.00	—	1,466.38
Protection of persons and property	—	2,554.81	4,623.25	15,897.65
Health and sanitation	17,121.34	22,170.96	3,950.00	4,038.15
Highways	6,313.48	88,397.54	47,902.68	5,005.55
Charities	—	—	—	5,119.98
Schools	—	48,586.25	—	1,111.35
Libraries	—	20,226.55	—	—
Recreation	—	1,229.55	5,021.76	—
Unclassified	—	—	—	33,207.11
<i>Public service enterprises</i>	—	41,790.78	24,737.32	27,898.91
Electric light	—	—	—	—
Water	—	41,790.78	24,737.32	27,898.91
All other	—	—	—	—
<i>Cemeteries</i>	—	—	1,324.34	500.00
Municipal indebtedness	510,110.00	729,670.00	357,259.16	416,500.00
<i>From sinking funds</i>	30,000.00	9,000.00	—	—
<i>From revenue and other sources</i>	40,110.00	60,670.00	55,166.66	56,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	440,000.00	660,000.00	300,000.00	360,000.00
<i>Warrants or orders, previous years</i>	—	—	2,092.50	—
Transfers	30,000.00	39,211.34	3,306.39	313.62
<i>To sinking funds from revenue</i>	—	12,634.60	—	—
<i>All other</i>	30,000.00	26,576.74	3,306.39	313.62
Refunds	982.70	1,435.15	1,612.19	811.54
Agency, trust, and investment	53,165.31	84,009.91	102,481.71	40,840.45
<i>Taxes and licenses for State</i>	18,530.00	20,145.00	33,915.00	16,320.00
<i>Taxes for county</i>	21,688.00	22,921.90	57,771.77	19,101.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	12,947.31	40,943.01	10,794.94	5,419.45
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$458,835.17	\$737,354.63	\$612,528.87	\$461,577.93
Permanent debt (except from sinking funds)	40,110.00	60,670.00	55,166.66	56,500.00
Sinking fund requirements from revenue	—	12,634.60	—	—
Outlays	23,434.82	225,103.44	87,559.35	94,245.08
Permanent debt from sinking funds	30,000.00	9,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	440,000.00	660,000.00	302,092.50	360,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	30,982.70	28,011.89	4,918.58	1,125.16
Agency, trust, and investment	53,165.31	84,009.91	102,481.71	40,840.45
Total payments	\$1,076,528.00	\$1,816,784.47	\$1,164,747.67	\$1,014,288.62
Balance on hand, including funds	27,314.66	49,189.53	90,401.91	110,688.16
GRAND TOTAL	\$1,103,842.66	\$1,865,974.00	\$1,255,149.58	\$1,124,976.78

¹ Includes \$90,260.17 for the Leonard Morse Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
REVENUE.	\$883,590.83	\$577,651.08	\$1,040,737.93	\$531,151.27
General	535,627.78	471,148.57	870,279.30	456,139.92
Taxes	531,118.26	460,872.57	866,529.24	447,070.78
Property, poll, and income	513,046.70	394,035.61	834,914.34	398,275.93
Corporation, bank, etc.	18,071.56	66,836.96	31,614.90	48,734.85
Licenses and permits	452.00	1,483.12	897.50	660.50
Fines and forfeits	2,499.32	1,517.00	701.65	1,498.00
Grants and gifts	1,558.20	7,275.88	2,150.91	6,970.64
For expenses	1,558.20	7,275.88	2,150.91	6,970.64
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	347,963.05	106,502.51	170,458.63	75,011.35
Special assessments	650.33	1,737.85	23,280.86	1,976.06
To meet expenses	444.01	—	—	—
To meet outlays	206.32	1,737.85	23,280.86	1,976.06
Privileges	23,300.94	16,399.44	53,540.29	18,061.14
Departmental	40,660.09	15,890.07	13,967.29	46,653.20
General government	613.04	2,364.90	2,869.25	2,385.95
Protection of persons and property	430.24	2,055.56	761.67	206.05
Health and sanitation	1,706.14	45.00	1,776.84	379.03
Highways	307.86	140.68	1,178.03	700.38
Charities	² 31,462.47	7,376.82	4,623.74	³ 37,755.31
Soldiers' benefits	1,255.00	412.00	430.50	830.00
Schools	4,155.20	3,150.25	2,117.30	4,055.59
Libraries	730.14	322.86	185.00	340.89
Recreation	—	—	—	—
Unclassified	—	22.00	¹ 24.96	—
Public service enterprises	265,072.03	51,434.19	53,919.03	—
Electric light	163,672.18	—	—	—
Water	101,399.85	51,434.19	53,919.03	—
All other	—	—	—	—
Cemeteries	—	7,459.93	12,279.70	2,636.37
Interest	18,279.66	13,581.03	13,471.46	5,684.58
On sinking funds	3,317.47	9,312.99	—	—
On trust and investment funds	11,197.88	1,293.42	3,432.05	3,348.29
All other	3,764.31	2,974.62	10,039.41	2,336.29
NON-REVENUE.	\$381,304.55	\$576,461.26	\$784,771.51	\$391,445.76
Offsets to outlays	13,538.93	17,628.74	42,789.86	—
Departmental	8,295.83	16,047.51	42,789.86	—
Public service enterprises	5,243.10	1,581.23	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	255,000.00	466,900.00	620,919.10	230,000.00
Loans, general purposes	—	—	119,500.00	—
Loans, public service enterprises	25,000.00	—	40,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	230,000.00	466,900.00	460,000.00	230,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	1,419.10	—
Transfers	19,424.57	2,371.44	19,854.66	7,855.55
From sinking funds	—	—	—	—
All other	19,424.57	2,371.44	19,854.66	7,855.55
Refunds	960.55	11,175.10	3,239.49	1,119.78
Agency, trust, and investment	92,380.50	78,385.98	97,968.40	152,470.43
Taxes and licenses for State	15,725.00	20,995.00	33,204.52	17,510.00
Taxes for county	23,866.84	24,573.00	37,719.58	32,917.53
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	52,788.66	32,817.98	27,044.30	102,042.90
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$897,129.76	\$595,279.82	\$1,083,527.79	\$531,151.27
Premiums	—	—	1,419.10	—
Municipal indebtedness	255,000.00	466,900.00	619,500.00	230,000.00
Transfers and refunds	20,385.12	13,546.54	23,094.15	8,975.33
Agency, trust, and investment	92,380.50	78,385.98	97,968.40	152,470.43
Total receipts	\$1,264,895.38	\$1,154,112.34	\$1,825,509.44	\$922,597.03
Balance on hand, including funds	101,536.30	42,734.46	51,536.01	99,039.09
GRAND TOTAL	\$1,366,431.68	\$1,196,846.80	\$1,877,045.45	\$1,021,636.12

¹ Includes \$17.50 from administration of trust funds.² Includes \$23,859.47 from the Hunt Memorial Hospital.³ Includes \$29,193.51 from the Plunkett Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
Maintenance	\$678,474.93	\$444,121.70	\$683,006.07	\$412,226.27
Departmental	474,070.00	404,335.93	637,511.79	407,906.07
General government	25,051.86	28,047.21	59,413.12	21,587.20
Protection of persons and property	65,413.28	60,792.99	102,689.55	29,826.02
Health and sanitation	16,268.27	19,883.71	58,027.73	28,476.33
Highways	68,464.39	60,356.50	90,182.33	39,725.63
Charities	¹ 60,820.97	41,223.39	21,943.60	² 98,682.23
Soldiers' benefits	10,125.85	2,163.70	1,099.25	3,328.47
Schools	203,137.61	168,089.53	244,260.80	159,994.18
Libraries	11,498.47	13,246.56	9,570.00	11,862.18
Recreation	3,820.42	6,258.24	29,866.81	1,310.31
Pensions	659.60	—	4,538.42	—
Unclassified	8,809.28	4,174.10	15,920.18	13,113.52
Public service enterprises	204,403.68	29,689.86	34,326.59	—
Electric light	153,048.17	—	—	—
Water	51,355.51	29,541.11	34,326.59	—
All other	—	148.75	—	—
Cemeteries	—	9,992.91	11,145.19	4,231.49
Administration of trust funds	1.25	103.00	22.50	88.71
Interest	31,820.32	14,370.13	56,662.84	28,810.21
Loans, general purposes	15,489.19	13,625.13	55,392.84	28,810.21
Loans, public service enterprises	16,331.13	720.00	1,270.00	—
Loans, cemeteries	—	25.00	—	—
Outlays	120,928.07	87,957.44	400,396.12	26,661.49
Departmental	66,559.41	79,254.40	324,063.36	24,561.49
General government	—	90.00	—	—
Protection of persons and property	7,731.77	8,524.31	—	300.00
Health and sanitation	4,896.39	8,316.81	80,967.42	3,861.80
Highways	26,751.67	57,443.06	139,447.63	11,583.14
Charities	³ 396.11	1,917.71	—	⁴ 8,816.55
Schools	23,990.37	1,691.69	51,156.39	—
Libraries	—	232.80	—	—
Recreation	1,893.10	1,038.02	38,437.22	—
Unclassified	900.00	—	14,054.70	—
Public service enterprises	54,368.66	8,703.04	69,492.60	—
Electric light	3,800.00	—	—	—
Water	50,568.66	8,703.04	69,492.60	—
All other	—	—	—	—
Cemeteries	—	—	6,840.16	2,100.00
Municipal indebtedness	268,200.00	463,500.00	541,007.38	284,500.00
From sinking funds	—	—	—	—
From revenue and other sources	38,200.00	18,500.00	75,007.38	54,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	230,000.00	445,000.00	466,000.00	230,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	19,424.57	2,371.44	19,854.66	7,855.55
To sinking funds from revenue	4,654.66	—	—	—
All other	14,769.91	2,371.44	19,854.66	7,855.55
Refunds	960.55	11,175.10	3,239.49	1,119.78
Agency, trust, and investment	103,911.83	87,766.23	97,318.20	151,312.23
Taxes and licenses for State	15,725.00	20,995.00	33,204.52	17,510.00
Taxes for county	23,866.84	24,573.00	37,719.58	32,917.53
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	64,319.99	42,198.23	26,394.10	100,884.70
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$710,295.25	\$458,491.83	\$739,668.91	\$441,036.48
Permanent debt (except from sinking funds)	38,200.00	18,500.00	75,007.38	54,500.00
Sinking fund requirements from revenue	4,654.66	—	—	—
Outlays	120,928.07	87,957.44	400,396.12	26,661.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	230,000.00	445,000.00	466,000.00	230,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	15,730.46	13,546.54	23,094.15	8,975.33
Agency, trust, and investment	103,911.83	87,766.23	97,318.20	151,312.23
Total payments	\$1,223,720.27	\$1,111,262.04	\$1,801,484.76	\$912,485.53
Balance on hand, including funds	142,711.41	85,584.76	75,560.69	109,150.59
GRAND TOTAL	\$1,366,431.68	\$1,196,846.80	\$1,877,045.45	\$1,021,636.12

¹ Includes \$31,029.35 for the Hunt Memorial Hospital.² Includes \$49,503.46 for the Plunkett Memorial Hospital.³ For Hunt Memorial Hospital.⁴ For Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
REVENUE.	\$591,589.59	\$1,198,467.18	\$477,822.70	\$492,155.26
General	458,390.21	787,873.66	410,550.03	444,817.86
Taxes	452,564.71	775,735.06	398,395.88	409,522.72
Property, poll, and income	423,717.43	740,972.41	362,803.95	394,003.46
Corporation, bank, etc.	28,847.28	34,762.65	35,591.93	15,519.28
Licenses and permits	832.00	3,344.76	1,455.50	2,255.50
Fines and forfeits	2,181.23	1,136.00	3,696.20	1,406.53
Grants and gifts	3,012.27	7,613.42	6,992.25	31,633.11
For expenses	3,012.27	2,613.42	6,992.25	31,633.11
For outlays	—	5,000.00	—	—
All other	—	44.42	10.20	—
Commercial	133,199.38	410,593.52	67,272.67	47,337.40
Special assessments	4,062.39	14,329.38	4,396.65	2,088.00
To meet expenses	1,138.49	926.61	—	—
To meet outlays	2,923.90	13,402.77	4,396.65	2,088.00
Privileges	20,778.41	41,128.23	14,527.36	13,457.69
Departmental	33,247.71	57,314.61	16,476.00	18,061.73
General government	1,371.82	1,061.21	1,304.12	909.00
Protection of persons and property	1,334.11	3,505.31	336.23	343.32
Health and sanitation	674.19	45,998.86	1,330.85	1,695.46
Highways	—	2,959.97	173.20	396.26
Charities	16,789.47	456.67	8,622.38	8,335.24
Soldiers' benefits	612.00	144.00	96.00	975.75
Schools	11,711.82	2,257.15	4,241.09	5,402.45
Libraries	369.30	931.44	—	—
Recreation	—	—	31.00	4.25
Unclassified	385.00	—	341.13	—
Public service enterprises	61,038.98	287,454.99	26,466.30	1,671.82
Electric light	—	193,473.81	—	—
Water	61,038.98	93,981.18	26,466.30	—
All other	—	—	—	1,671.82
Cemeteries	667.00	—	466.80	—
Interest	13,404.89	10,366.31	4,939.56	12,058.16
On sinking funds	—	—	—	—
On trust and investment funds	2,262.34	1,314.40	673.38	6,684.09
All other	11,142.55	9,051.91	4,266.18	5,374.07
NON-REVENUE.	\$380,111.02	\$715,140.89	\$280,112.37	\$367,702.44
Offsets to outlays	19,790.83	23,725.88	36,927.29	—
Departmental	19,790.83	23,725.88	36,927.29	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	311,085.50	597,439.20	180,000.00	315,000.00
Loans, general purposes	36,000.00	96,000.00	—	—
Loans, public service enterprises	—	60,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	275,000.00	440,000.00	180,000.00	315,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	85.50	1,439.20	—	—
Transfers	2,172.15	12,208.13	1,007.23	—
From sinking funds	—	—	—	—
All other	2,172.15	12,208.13	1,007.23	—
Refunds	1,607.71	12,776.51	2,705.70	1,091.40
Agency, trust, and investment	45,454.83	68,991.17	59,472.15	51,611.04
Taxes and licenses for State	16,575.00	34,724.79	18,221.67	15,511.09
Taxes for county	25,156.94	34,258.98	37,928.68	15,991.15
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,722.89	13.40	3,321.80	20,108.80
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$611,380.42	\$1,222,193.06	\$514,749.99	\$492,155.26
Premiums	85.50	1,439.20	—	—
Municipal indebtedness	311,000.00	596,000.00	180,000.00	315,000.00
Transfers and refunds	3,779.86	24,984.64	3,712.93	1,091.40
Agency, trust, and investment	45,454.83	68,991.17	59,472.15	51,611.04
Total receipts	\$971,700.61	\$1,913,608.07	\$757,935.07	\$859,857.70
Balance on hand, including funds	101,420.65	85,314.74	45,539.15	26,748.67
GRAND TOTAL	\$1,073,121.26	\$1,998,922.81	\$803,474.22	\$886,606.37

¹ Includes \$12,689.48 from the Amesbury Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
Maintenance	\$358,943.54	\$874,848.70	\$381,295.39	\$366,744.43
<i>Departmental</i>	<i>328,304.07</i>	<i>693,239.40</i>	<i>355,353.06</i>	<i>366,432.98</i>
General government	20,860.42	53,654.40	29,533.53	28,837.23
Protection of persons and property	54,898.36	125,578.83	47,060.60	44,868.36
Health and sanitation	13,561.25	46,458.82	26,462.07	33,978.73
Highways	48,129.28	124,582.67	52,341.83	56,522.00
Charities	¹ 42,820.69	12,000.00	35,277.13	30,189.01
Soldiers' benefits	2,349.07	1,814.00	1,532.70	1,945.57
Schools	129,980.84	289,959.35	148,895.09	163,783.42
Libraries	8,385.13	16,763.70	5,000.00	—
Recreation	2,940.42	29,620.20	3,023.19	4,741.85
Pensions	—	6,259.00	—	—
Unclassified	4,378.61	6,548.43	6,176.92	1,566.76
<i>Public service enterprises</i>	<i>29,147.62</i>	<i>181,609.30</i>	<i>22,909.87</i>	<i>311.45</i>
Electric light	—	122,679.74	—	—
Water	29,147.62	58,929.56	22,909.87	—
All other	—	—	—	311.45
<i>Cemeteries</i>	<i>1,491.85</i>	<i>—</i>	<i>3,032.46</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	26,712.75	77,872.11	8,187.12	17,689.06
<i>Loans, general purposes</i>	<i>18,972.75</i>	<i>65,803.13</i>	<i>8,187.12</i>	<i>17,689.06</i>
<i>Loans, public service enterprises</i>	<i>7,740.00</i>	<i>12,068.98</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	157,881.86	345,801.61	84,953.47	28,588.79
<i>Departmental</i>	<i>148,375.13</i>	<i>223,287.39</i>	<i>82,713.26</i>	<i>21,111.09</i>
General government	—	8,300.00	—	—
Protection of persons and property	21,571.13	32,558.09	11,992.30	—
Health and sanitation	11,651.73	72,943.85	12,042.16	6,505.63
Highways	48,765.52	100,990.60	56,530.60	11,334.99
Charities	² 53,235.49	—	—	—
Schools	1,390.62	8,011.25	—	2,228.84
Libraries	—	96.35	—	—
Recreation	1,262.67	387.25	—	997.96
Unclassified	10,497.97	—	2,148.20	43.67
<i>Public service enterprises</i>	<i>6,547.48</i>	<i>122,514.22</i>	<i>2,240.21</i>	<i>7,477.70</i>
Electric light	—	49,678.58	—	—
Water	6,547.48	72,835.64	2,240.21	—
All other	—	—	—	7,477.70
<i>Cemeteries</i>	<i>2,959.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	429,250.00	542,369.68	194,000.00	373,205.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>³ 54,250.00</i>	<i>102,369.68</i>	<i>14,000.00</i>	<i>58,205.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>375,000.00</i>	<i>440,000.00</i>	<i>180,000.00</i>	<i>315,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,172.15	12,208.13	1,007.23	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,172.15</i>	<i>12,208.13</i>	<i>1,007.23</i>	<i>—</i>
Refunds	1,607.71	12,776.51	2,705.70	1,091.40
Agency, trust, and investment	45,647.02	68,981.77	59,111.60	51,611.04
<i>Taxes and licenses for State</i>	<i>16,575.00</i>	<i>34,724.79</i>	<i>18,221.67</i>	<i>15,511.09</i>
<i>Taxes for county</i>	<i>25,156.94</i>	<i>34,252.98</i>	<i>37,928.68</i>	<i>15,991.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,915.08</i>	<i>4.00</i>	<i>2,961.25</i>	<i>20,108.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$385,656.29	\$952,720.81	\$389,482.51	\$384,433.49
Permanent debt (except from sinking funds)	³ 54,250.00	102,369.68	14,000.00	58,205.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	157,881.86	345,801.61	84,953.47	28,588.79
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	375,000.00	440,000.00	180,000.00	315,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	3,779.86	24,984.64	3,712.93	1,091.40
Agency, trust, and investment	45,647.02	68,981.77	59,111.60	51,611.04
Total payments	\$1,022,215.03	\$1,934,858.51	\$731,260.51	\$838,929.72
<i>Balance on hand, including funds</i>	<i>50,906.23</i>	<i>64,064.30</i>	<i>72,213.71</i>	<i>47,676.65</i>
GRAND TOTAL	\$1,073,121.26	\$1,998,922.81	\$803,474.22	\$886,606.37

¹ Includes \$20,440.31 for the Amesbury Hospital.² For the Amesbury Hospital.³ Includes \$5,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attle- borough POPULATION 10,197
REVENUE.	\$805,183.42	\$533,259.17	\$734,368.17	\$599,653.94
General	651,740.23	375,176.25	583,784.06	353,226.66
<i>Taxes</i>	<i>642,484.75</i>	<i>371,710.94</i>	<i>581,566.94</i>	<i>349,747.86</i>
Property, poll, and income	615,459.57	332,398.36	562,762.12	330,679.28
Corporation, bank, etc.	27,025.18	39,312.58	18,804.82	19,068.58
Licenses and permits	3,654.15	883.50	1,013.50	1,036.17
Fines and forfeits	2,438.50	1,460.30	318.54	720.40
Grants and gifts	3,112.83	1,056.27	769.08	1,722.23
For expenses	3,112.83	1,056.27	769.08	1,722.23
For outlays	—	—	—	—
All other	50.00	65.24	116.00	—
Commercial	153,443.19	158,082.92	150,584.11	246,427.28
<i>Special assessments</i>	<i>33,016.26</i>	<i>—</i>	<i>16,171.65</i>	<i>1,126.17</i>
To meet expenses	1,471.65	—	8,147.40	603.79
To meet outlays	31,544.61	—	8,024.25	522.38
Privileges	29,873.07	20,568.61	41,519.21	23,208.84
Departmental	19,638.21	22,779.84	6,020.33	19,813.02
General government	1,078.25	3,028.10	355.00	—
Protection of persons and property	207.50	404.14	81.87	245.06
Health and sanitation	397.20	8,518.75	1,256.52	11,374.40
Highways	148.37	—	632.00	36.75
Charities	16,229.20	4,749.13	1,612.65	6,300.88
Soldiers' benefits	377.00	1,060.00	823.00	590.00
Schools	800.15	4,515.25	521.65	693.21
Libraries	393.54	384.47	388.34	406.00
Recreation	—	120.00	349.30	—
Unclassified	7.00	—	—	166.72
Public service enterprises	51,201.58	101,342.54	75,260.77	197,271.08
Electric light	—	—	—	158,158.44
Water	51,201.58	57,634.38	75,260.77	39,112.64
All other	—	43,708.16	—	—
Cemeteries	—	5,965.45	3,653.00	—
Interest	19,714.07	7,426.48	7,959.15	5,008.17
On sinking funds	—	2,554.95	—	—
On trust and investment funds	1,655.76	207.22	1,451.79	131.02
All other	18,058.31	4,664.31	6,507.36	4,877.15
NON-REVENUE.	\$789,299.21	\$338,350.55	\$652,327.45	\$270,805.11
Offsets to outlays	20,958.74	16,719.07	—	1,380.00
Departmental	16,957.73	16,719.07	—	1,380.00
Public service enterprises	4,001.01	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	670,063.00	275,000.00	559,156.55	230,000.00
Loans, general purposes	25,000.00	—	253,700.00	80,000.00
Loans, public service enterprises	20,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	625,000.00	275,000.00	300,000.00	150,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	63.00	—	5,456.55	—
Transfers	921.13	—	10,523.22	3,791.29
From sinking funds	—	—	—	—
All other	921.13	—	10,523.22	3,791.29
Refunds	1,734.40	2,660.30	4,327.23	1,958.90
Agency, trust, and investment	95,621.94	43,971.18	78,320.45	33,674.92
Taxes and licenses for State	23,035.00	14,705.00	28,340.19	13,806.58
Taxes for county	22,751.36	17,211.00	42,960.32	14,233.88
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	49,835.58	12,055.18	7,019.94	5,634.46
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$826,142.16	\$549,978.24	\$734,368.17	\$601,033.94
Premiums	63.00	—	5,456.55	—
Municipal indebtedness	670,000.00	275,000.00	553,700.00	230,000.00
Transfers and refunds	2,655.53	2,660.30	14,850.45	5,750.19
Agency, trust, and investment	95,621.94	43,971.18	78,320.45	33,674.92
Total receipts	\$1,594,482.63	\$871,609.72	\$1,386,695.62	\$870,459.05
Balance on hand, including funds	259,952.96	76,020.63	116,692.16	42,420.29
GRAND TOTAL	\$1,854,435.59	\$947,630.35	\$1,503,387.78	\$912,879.34

¹ Includes \$12,674.57 from the Glover Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attle- borough POPULATION 10,197
Maintenance	\$500,774.53	\$422,487.27	\$516,747.76	\$435,425.60
<i>Departmental</i>	475,315.61	342,466.00	481,153.67	293,909.58
General government	30,828.97	21,541.46	34,755.74	16,418.25
Protection of persons and property	65,810.63	43,597.28	89,479.70	57,116.31
Health and sanitation	29,833.02	16,729.45	43,134.85	25,671.10
Highways	70,401.93	64,978.44	87,293.85	44,809.11
Charities	1 37,645.34	22,696.37	10,036.53	33,603.56
Soldiers' benefits	1,828.56	5,798.30	6,561.92	983.00
Schools	205,991.05	153,393.25	166,486.65	106,482.52
Libraries	9,426.45	6,260.54	8,055.74	6,521.81
Recreation	17,366.26	3,877.23	22,407.20	531.67
Pensions	—	—	5,677.88	—
Unclassified	6,183.40	3,593.68	7,263.61	1,772.25
<i>Public service enterprises</i>	25,458.92	67,017.57	30,981.64	141,516.02
Electric light	—	—	—	115,621.20
Water	25,458.92	25,293.53	30,981.64	25,894.82
All other	—	41,724.04	—	—
<i>Cemeteries</i>	—	13,003.70	4,572.45	—
<i>Administration of trust funds</i>	—	—	40.00	—
Interest	59,964.54	26,187.86	48,928.74	16,431.34
<i>Loans, general purposes</i>	55,984.68	19,247.86	33,956.56	13,213.84
<i>Loans, public service enterprises</i>	3,979.86	6,940.00	14,972.18	3,217.50
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	263,689.56	76,237.35	269,851.39	145,885.43
<i>Departmental</i>	236,667.68	64,566.65	261,366.44	126,233.41
General government	2,751.85	1,000.00	6,138.30	—
Protection of persons and property	160.04	10,349.89	5,923.42	37,842.52
Health and sanitation	67,716.09	1,073.55	90,119.77	5,518.28
Highways	112,938.26	47,750.92	64,249.66	31,410.76
Charities	2 120.00	—	—	—
Schools	52,421.44	2,279.14	94,935.29	9,099.98
Libraries	—	—	—	32,361.87
Recreation	560.00	2,113.15	—	10,000.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	27,021.88	11,670.70	4,510.49	19,652.02
Electric light	—	—	—	15,174.58
Water	27,021.88	11,670.70	4,510.49	4,477.44
All other	—	—	—	—
<i>Cemeteries</i>	—	—	3,974.46	—
Municipal indebtedness	743,853.95	251,000.00	366,487.80	184,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	68,853.95	51,000.00	66,487.80	34,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	675,000.00	200,000.00	300,000.00	150,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	921.13	—	10,523.22	3,791.29
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	921.13	—	10,523.22	3,791.29
Refunds	1,734.40	2,660.30	4,327.23	1,958.90
Agency, trust, and investment	96,313.43	46,623.30	77,398.19	32,980.46
<i>Taxes and licenses for State</i>	23,035.00	14,705.00	28,340.19	13,806.58
<i>Taxes for county</i>	22,751.36	17,211.00	42,960.32	14,233.88
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	50,527.07	14,707.30	6,097.68	4,940.00
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$560,739.07	\$448,675.13	\$565,676.50	\$451,856.94
Permanent debt (except from sinking funds)	68,853.95	51,000.00	66,487.80	34,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	263,689.56	76,237.35	269,851.39	145,885.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	675,000.00	200,000.00	300,000.00	150,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,655.53	2,660.30	14,850.45	5,750.19
Agency, trust, and investment	96,313.43	46,623.30	77,398.19	32,980.46
Total payments	\$1,667,251.54	\$825,196.08	\$1,294,264.33	\$820,473.02
Balance on hand, including funds	187,184.05	122,434.27	209,123.45	92,406.32
GRAND TOTAL	\$1,854,435.59	\$947,630.35	\$1,503,387.78	\$912,879.34

1 Includes \$20,720.70 for the Glover Memorial Hospital.

2 For Glover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
REVENUE.	\$591,208.03	\$624,491.91	\$941,775.29	\$343,441.00
General	482,245.35	527,503.82	514,246.08	317,177.63
<i>Taxes</i>	<i>476,830.14</i>	<i>524,590.74</i>	<i>508,208.96</i>	<i>308,194.65</i>
Property, poll. and income	464,009.66	455,514.26	493,115.48	259,612.92
Corporation, bank, etc.	12,820.48	69,076.48	15,093.48	48,581.73
Licenses and permits	1,993.00	619.50	877.50	896.75
Fines and forfeits	1,638.00	142.24	2,301.75	1,246.30
Grants and gifts	1,784.21	2,151.34	2,857.87	6,839.93
For expenses	1,784.21	2,151.34	2,857.87	6,839.93
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	109,052.68	96,988.09	427,529.21	26,263.37
<i>Special assessments</i>	<i>6,856.41</i>	<i>3,029.94</i>	<i>3,065.49</i>	<i>1,854.14</i>
To meet expenses	2,500.04	3,029.94	924.00	—
To meet outlays	4,356.37	—	2,141.49	1,854.14
Privileges	18,782.39	24,266.12	19,332.68	14,482.57
Departmental	¹ 20,964.31	7,612.46	34,652.36	7,774.44
General government	1,846.73	526.90	876.60	—
Protection of persons and property	892.90	438.03	1,008.98	161.91
Health and sanitation	5,208.62	1,176.36	10,546.66	29.50
Highways	24.84	230.00	808.56	34.00
Charities	8,844.05	2,424.28	5,252.70	5,413.17
Soldiers' benefits	766.00	96.00	515.50	20.00
Schools	1,418.58	1,929.31	14,608.85	1,815.86
Libraries	251.09	375.34	396.08	—
Recreation	—	—	—	—
Unclassified	¹ 1,711.50	416.24	638.43	300.00
Public service enterprises	51,055.77	41,270.79	353,009.48	—
Electric light	—	—	298,711.70	—
Water	50,903.57	41,213.79	54,297.78	—
All other	152.20	57.00	—	—
Cemeteries	6,035.00	4,075.28	7,181.92	110.75
Interest	5,358.80	16,733.50	10,287.28	2,041.47
On sinking funds	—	—	—	—
On trust and investment funds	228.16	8,693.33	1,802.54	128.45
All other	5,130.64	8,040.17	8,484.74	1,913.02
NON-REVENUE.	\$637,845.16	\$434,227.65	\$413,084.93	\$240,214.15
Offsets to outlays	39,150.58	78,085.70	7,607.83	—
Departmental	39,150.58	74,287.98	1,469.48	—
Public service enterprises	—	3,797.72	6,138.35	—
Cemeteries	—	—	—	—
Municipal indebtedness	546,039.20	275,000.00	345,000.00	207,066.49
Loans, general purposes	106,000.00	—	—	—
Loans, public service enterprises	10,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	430,000.00	275,000.00	345,000.00	205,000.00
Unpaid warrants or orders, current year	—	—	—	2,066.49
Premiums	39.20	—	—	—
Transfers	100.00	3,463.02	3,451.71	—
From sinking funds	—	—	—	—
All other	100.00	3,463.02	3,451.71	—
Refunds	654.48	1,180.82	1,127.03	701.54
Agency, trust, and investment	51,900.90	76,498.11	55,898.36	32,446.12
Taxes and licenses for State	15,300.00	24,851.93	18,020.00	14,822.86
Taxes for county	17,409.04	37,670.91	20,503.98	17,310.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	19,191.86	13,975.27	17,374.38	313.26
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$630,448.61	\$702,577.61	\$949,383.12	\$343,441.00
Premiums	39.20	—	—	—
Municipal indebtedness	546,000.00	275,000.00	345,000.00	207,066.49
Transfers and refunds	754.48	4,643.84	4,578.74	701.54
Agency, trust, and investment	51,900.90	76,498.11	55,898.36	32,446.12
Total receipts	\$1,229,143.19	\$1,058,719.56	\$1,354,860.22	\$583,655.15
Balance on hand, including funds	53,339.46	76,511.63	47,030.33	40,293.14
GRAND TOTAL	\$1,282,482.65	\$1,135,231.19	\$1,401,890.55	\$623,948.29

¹ Includes \$10 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
Maintenance	\$450,697.06	\$426,938.22	\$741,181.29	\$284,639.75
<i>Departmental</i>	409,004.45	388,339.08	454,345.41	283,946.15
General government	20,711.33	22,260.98	28,771.02	10,053.83
Protection of persons and property	61,876.81	69,143.02	76,702.65	17,302.61
Health and sanitation	30,856.76	20,428.86	23,745.25	23,728.05
Highways	76,035.37	76,858.63	57,460.93	40,925.18
Charities	22,309.67	23,468.19	19,824.79	30,320.00
Soldiers' benefits	4,961.53	1,631.59	6,549.61	2,404.74
Schools	164,392.02	151,399.08	224,845.64	148,361.48
Libraries	6,695.17	12,071.96	7,405.34	8,499.91
Recreation	9,313.36	5,167.04	2,595.07	425.31
Pensions	1,300.75	300.00	—	—
Unclassified	10,551.68	5,609.73	6,445.11	1,925.04
<i>Public service enterprises</i>	35,074.29	30,653.14	275,248.25	—
Electric light	—	—	248,790.77	—
Water	35,029.34	30,553.14	26,457.48	—
All other	44.95	100.00	—	—
<i>Cemeteries</i>	6,609.22	7,736.00	11,587.63	693.60
<i>Administration of trust funds</i>	10.00	210.00	—	—
Interest	32,223.25	26,779.00	41,728.50	17,650.34
<i>Loans, general purposes</i>	23,123.78	25,166.50	35,865.50	17,650.34
<i>Loans, public service enterprises</i>	9,099.47	1,612.50	5,863.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	229,915.85	171,595.78	112,508.92	21,571.92
<i>Departmental</i>	220,453.88	157,828.95	53,026.26	21,571.92
General government	7,169.39	5,065.50	542.50	—
Protection of persons and property	2,325.00	1,290.00	10,692.80	—
Health and sanitation	43,536.25	6,869.89	19,368.54	15,069.15
Highways	96,642.49	143,045.31	21,674.48	3,345.19
Charities	1,975.00	—	—	—
Schools	14,790.75	1,155.22	392.94	3,157.58
Libraries	—	—	—	—
Recreation	705.90	403.03	—	—
Unclassified	53,309.10	—	355.00	—
<i>Public service enterprises</i>	9,461.97	13,466.83	56,273.18	—
Electric light	—	—	46,961.71	—
Water	9,461.97	13,466.83	9,311.47	—
All other	—	—	—	—
<i>Cemeteries</i>	—	300.00	3,209.48	—
Municipal indebtedness	442,422.22	330,000.00	393,775.71	232,345.82
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	42,422.22	155,000.00	73,775.71	23,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	400,000.00	275,000.00	320,000.00	205,000.00
<i>Warrants or orders, previous years</i>	—	—	—	4,345.82
Transfers	100.00	3,463.02	3,451.71	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	100.00	3,463.02	3,451.71	—
Refunds	654.48	1,180.82	1,127.03	701.54
Agency, trust, and investment	54,626.53	77,695.76	53,697.90	32,406.57
<i>Taxes and licenses for State</i>	15,300.00	24,851.93	18,020.00	14,822.86
<i>Taxes for county</i>	17,409.04	37,670.91	20,503.98	17,310.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	21,917.49	15,172.92	15,173.92	273.71
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$482,921.21	\$453,717.22	\$782,909.79	\$302,290.09
Permanent debt (except from sinking funds)	42,422.22	155,000.00	73,775.71	23,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	229,915.85	171,595.78	112,508.92	21,571.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	275,000.00	320,000.00	209,345.82
Transfers (except to sinking funds)	—	—	—	—
and refunds	754.48	4,643.84	4,578.74	701.54
Agency, trust, and investment	54,626.53	77,695.76	53,697.90	32,406.57
Total payments	\$1,210,640.29	\$1,037,652.60	\$1,347,471.06	\$589,315.94
Balance on hand, including funds	71,842.36	97,578.59	54,419.49	34,632.35
GRAND TOTAL	\$1,282,482.65	\$1,135,231.19	\$1,401,890.55	\$623,948.29

¹ Includes \$565.38 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
REVENUE.	\$356,423.29	\$853,902.14	\$288,006.41	\$411,871.25
General	322,781.93	691,583.49	219,931.33	387,199.14
Taxes	313,950.51	685,019.16	216,855.57	377,885.21
Property, poll, and income	280,929.25	669,430.57	203,306.19	375,607.94
Corporation, bank, etc.	33,021.26	15,588.59	13,549.38	2,277.27
Licenses and permits	677.00	2,693.77	689.01	402.75
Fines and forfeits	2,999.63	1,587.34	1,108.70	2,809.92
Grants and gifts	5,154.79	2,275.72	1,278.05	6,101.26
For expenses	5,154.79	2,275.72	1,278.05	6,101.26
For outlays	—	—	—	—
All other	—	7.50	—	—
Commercial	33,641.36	162,318.65	68,075.08	24,672.11
Special assessments	311.34	17,792.92	2,496.19	951.42
To meet expenses	156.36	—	1,404.08	—
To meet outlays	154.98	17,792.92	1,092.11	951.42
Privileges	15,067.92	27,467.73	11,736.77	9,896.77
Departmental	12,092.45	30,883.37	10,826.68	9,491.55
General government	81.00	1,319.40	1,450.44	.50
Protection of persons and property	10.70	372.29	413.63	204.04
Health and sanitation	342.72	8,944.31	2,074.21	368.79
Highways	162.70	152.91	77.00	950.24
Charities	6,622.63	2,502.83	3,004.00	2,924.51
Soldiers' benefits	94.25	384.00	396.00	—
Schools	4,778.45	16,480.80	3,165.22	3,912.09
Libraries	—	725.83	246.18	217.68
Recreation	—	1.00	—	902.95
Unclassified	—	—	—	10.75
Public service enterprises	—	70,539.17	37,428.65	—
Electric light	—	—	—	—
Water	—	70,539.17	37,428.65	—
All other	—	—	—	—
Cemeteries	2,719.57	4,774.51	—	697.26
Interest	3,450.08	10,860.95	5,586.79	3,635.11
On sinking funds	—	—	—	—
On trust and investment funds	87.92	2,219.96	1,762.19	167.06
All other	3,362.16	8,640.99	3,824.60	3,468.05
NON-REVENUE.	\$366,143.42	\$753,135.35	\$260,136.38	\$347,050.53
Offsets to outlays	23,269.35	58,347.27	350.00	16,642.73
Departmental	23,269.35	58,347.27	—	16,642.73
Public service enterprises	—	—	350.00	—
Cemeteries	—	—	—	—
Municipal indebtedness	306,000.00	628,028.00	228,968.60	300,000.00
Loans, general purposes	6,000.00	—	—	—
Loans, public service enterprises	—	30,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	58,000.00	—
Temporary loans (including revenue loans)	300,000.00	597,500.00	170,000.00	300,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	528.00	968.60	—
Transfers	—	2,301.05	—	405.58
From sinking funds	—	—	—	—
All other	—	2,301.05	—	405.58
Refunds	354.99	2,809.01	611.66	272.00
Agency, trust, and investment	36,519.08	61,650.02	30,206.12	29,730.22
Taxes and licenses for State	14,896.67	20,995.00	9,180.00	12,519.53
Taxes for county	19,373.86	23,889.07	15,637.47	16,274.04
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,248.55	16,765.95	5,388.65	936.65
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$379,692.64	\$912,249.41	\$288,356.41	\$428,513.98
Premiums	—	528.00	968.60	—
Municipal indebtedness	306,000.00	627,500.00	228,000.00	300,000.00
Transfers and refunds	354.99	5,110.06	611.66	677.58
Agency, trust, and investment	36,519.08	61,650.02	30,206.12	29,730.22
Total receipts	\$722,566.71	\$1,607,037.49	\$548,142.79	\$758,921.78
Balance on hand, including funds	141,290.07	120,689.57	59,002.39	35,055.05
GRAND TOTAL	\$863,856.78	\$1,727,727.06	\$607,145.18	\$793,976.83

Graded According to Population of 1930 — Continued.

PAYMENTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
Maintenance	\$305,018.31	\$583,218.44	\$231,717.67	\$327,406.18
<i>Departmental</i>	<i>301,317.05</i>	<i>524,446.14</i>	<i>221,245.90</i>	<i>326,322.94</i>
General government	16,082.63	53,908.49	12,084.61	17,612.14
Protection of persons and property	21,673.31	34,011.04	27,134.10	39,319.68
Health and sanitation	12,728.86	36,981.30	10,760.41	24,043.49
Highways	45,712.16	95,100.58	27,251.67	51,347.30
Charities	26,170.99	8,659.57	17,632.91	18,682.82
Soldiers' benefits	1,205.02	1,360.63	1,632.41	727.81
Schools	168,358.49	204,259.07	116,700.30	165,133.46
Libraries	4,799.65	14,941.81	4,949.09	5,671.18
Recreation	—	11,029.14	198.71	2,018.85
Pensions	—	3,238.87	—	—
Unclassified	4,585.94	10,955.64	2,901.69	1,766.21
<i>Public service enterprises</i>	<i>—</i>	<i>52,889.13</i>	<i>10,471.77</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	52,889.13	10,471.77	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,701.26</i>	<i>5,817.17</i>	<i>—</i>	<i>1,083.24</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>66.00</i>	<i>—</i>	<i>—</i>
Interest	17,350.54	60,981.98	27,697.57	15,026.62
<i>Loans, general purposes</i>	<i>17,350.54</i>	<i>45,785.99</i>	<i>9,616.95</i>	<i>15,026.62</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>15,195.99</i>	<i>18,080.62</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	75,927.98	247,276.72	12,072.55	38,459.71
<i>Departmental</i>	<i>75,927.98</i>	<i>194,955.08</i>	<i>12,072.55</i>	<i>38,081.25</i>
General government	—	5,235.30	1,501.88	2,411.10
Protection of persons and property	—	19,910.00	—	515.17
Health and sanitation	613.20	25,440.64	—	1,042.02
Highways	75,314.78	96,006.76	9,550.87	27,685.41
Charities	—	—	—	—
Schools	—	33,876.14	1,019.80	5,606.72
Libraries	—	—	—	—
Recreation	—	14,486.24	—	820.83
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>52,321.64</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	52,321.64	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>378.46</i>
Municipal indebtedness	355,800.00	631,492.12	245,000.00	346,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>30,800.00</i>	<i>106,492.12</i>	<i>142,000.00</i>	<i>16,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>58,000.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>325,000.00</i>	<i>525,000.00</i>	<i>145,000.00</i>	<i>330,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,301.05	—	405.58
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,301.05</i>	<i>—</i>	<i>405.58</i>
Refunds	354.99	2,809.01	611.66	272.00
Agency, trust, and investment	36,519.08	60,367.43	30,206.12	29,872.28
<i>Taxes and licenses for State</i>	<i>14,896.67</i>	<i>20,995.00</i>	<i>9,180.00</i>	<i>12,519.53</i>
<i>Taxes for county</i>	<i>19,373.86</i>	<i>23,889.07</i>	<i>15,637.47</i>	<i>16,274.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,248.55</i>	<i>15,483.36</i>	<i>5,388.65</i>	<i>1,078.71</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$322,368.85	\$644,200.42	\$259,415.24	\$342,432.80
Permanent debt (except from sinking funds)	30,800.00	106,492.12	142,000.00	16,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	75,927.98	247,276.72	12,072.55	38,459.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	58,000.00	—
Temporary loans	325,000.00	525,000.00	145,000.00	330,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	354.99	5,110.06	611.66	677.58
Agency, trust, and investment	36,519.08	60,367.43	30,206.12	29,872.28
Total payments	\$790,970.90	\$1,588,446.75	\$547,305.57	\$757,942.37
<i>Balance on hand, including funds</i>	<i>72,885.88</i>	<i>139,280.31</i>	<i>59,839.61</i>	<i>36,034.46</i>
GRAND TOTAL	\$863,856.78	\$1,727,727.06	\$607,145.18	\$793,976.83

¹ Includes \$16,849.21 paid from balance of loan appropriation.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middleborough POPULATION 8,608	Hudson POPULATION 8,469
REVENUE.	\$478,134.64	\$808,060.68	\$596,720.31	\$520,080.47
General	416,858.47	535,115.19	364,119.23	281,401.25
<i>Taxes</i>	<i>409,238.18</i>	<i>532,671.01</i>	<i>342,402.38</i>	<i>277,922.61</i>
Property, poll, and income	400,403.05	519,877.93	331,604.05	256,950.27
Corporation, bank, etc.	8,835.13	12,793.08	10,798.33	20,972.34
<i>Licenses and permits</i>	<i>1,994.96</i>	<i>1,401.50</i>	<i>1,077.00</i>	<i>544.50</i>
<i>Fines and forfeits</i>	<i>679.32</i>	<i>179.00</i>	<i>1,320.00</i>	<i>1,335.19</i>
<i>Grants and gifts</i>	<i>4,946.01</i>	<i>862.68</i>	<i>19,319.85</i>	<i>1,598.95</i>
For expenses	4,946.01	862.68	19,319.85	1,598.95
For outlays	—	—	—	—
All other	—	1.00	—	—
Commercial	61,276.17	272,945.49	232,601.08	238,679.22
<i>Special assessments</i>	<i>2,519.85</i>	<i>951.93</i>	<i>917.80</i>	<i>1,580.76</i>
To meet expenses	—	—	182.41	385.73
To meet outlays	2,519.85	951.93	735.39	1,195.03
<i>Privileges</i>	<i>15,744.82</i>	<i>25,591.09</i>	<i>17,389.97</i>	<i>12,062.14</i>
<i>Departmental</i>	<i>12,022.03</i>	<i>21,257.43</i>	<i>28,379.26</i>	<i>30,971.38</i>
General government	353.77	755.55	877.57	599.64
Protection of persons and property	168.49	443.90	2,176.21	250.11
Health and sanitation	3,955.42	2,530.42	1,993.17	16,257.05
Highways	1,073.65	—	499.02	454.87
Charities	5,098.18	¹ 12,801.48	13,605.26	7,889.74
Soldiers' benefits	93.00	3,411.47	748.50	228.00
Schools	1,168.00	270.47	7,788.55	5,058.16
Libraries	111.52	458.73	569.98	227.81
Recreation	—	215.41	—	6.00
Unclassified	—	370.00	121.00	—
<i>Public service enterprises</i>	<i>25,375.65</i>	<i>213,978.74</i>	<i>180,443.56</i>	<i>187,011.97</i>
Electric light	—	152,327.21	² 157,424.97	152,694.48
Water	25,375.65	61,651.53	23,018.59	34,347.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,886.00</i>	<i>—</i>	<i>863.00</i>
<i>Interest</i>	<i>5,613.82</i>	<i>9,280.30</i>	<i>5,470.49</i>	<i>6,159.97</i>
On sinking funds	—	—	—	—
On trust and investment funds	138.46	4,513.48	907.60	800.81
All other	5,475.36	4,766.82	4,562.89	5,359.16
NON-REVENUE.	\$251,316.13	\$318,981.75	\$259,119.54	\$203,596.37
Offsets to outlays	3,218.37	4,408.94	740.75	30,379.66
<i>Departmental</i>	<i>3,218.37</i>	<i>849.80</i>	<i>—</i>	<i>30,379.33</i>
<i>Public service enterprises</i>	<i>—</i>	<i>3,559.14</i>	<i>740.75</i>	<i>.33</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	202,000.00	245,036.00	218,807.70	145,104.00
<i>Loans, general purposes</i>	<i>—</i>	<i>45,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>8,800.00</i>	<i>10,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>202,000.00</i>	<i>200,000.00</i>	<i>210,000.00</i>	<i>135,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>36.00</i>	<i>7.70</i>	<i>104.00</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	541.26	3,527.53	902.01	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	541.26	3,527.53	902.01	—
Refunds	1,260.35	1,762.68	1,637.35	654.45
Agency, trust, and investment	44,296.15	64,246.60	37,031.73	27,458.26
<i>Taxes and licenses for State</i>	<i>14,365.00</i>	<i>21,505.00</i>	<i>11,815.00</i>	<i>10,625.00</i>
<i>Taxes for county</i>	<i>14,848.93</i>	<i>32,639.52</i>	<i>20,126.00</i>	<i>12,089.61</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,143.53</i>	<i>10,102.08</i>	<i>5,090.73</i>	<i>4,743.65</i>
All other	13,988.69	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$481,353.01	\$812,469.62	\$597,461.06	\$550,460.13
Premiums	—	36.00	7.70	104.00
Municipal indebtedness	202,000.00	245,000.00	218,800.00	145,000.00
Transfers and refunds	1,801.61	5,290.21	2,539.36	654.45
Agency, trust, and investment	44,296.15	64,246.60	37,031.73	27,458.26
Total receipts	\$729,450.77	\$1,127,042.43	\$855,839.85	\$723,676.84
Balance on hand, including funds	84,304.08	160,826.09	21,323.16	71,087.28
GRAND TOTAL	\$813,754.85	\$1,287,868.52	\$877,163.01	\$794,764.12

¹ Includes \$12,227.41 from the Mary A. Alley Hospital.² Includes \$41,794.33 from gas.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middleborough POPULATION 8,608	Hudson POPULATION 8,469
Maintenance	\$345,197.49	\$605,262.87	\$495,693.07	\$354,117.39
<i>Departmental</i>	326,763.16	452,610.23	356,692.51	260,416.76
General government	24,209.80	35,515.46	22,377.86	17,300.58
Protection of persons and property	25,059.44	67,155.24	44,771.94	35,003.24
Health and sanitation	21,195.73	35,368.75	25,809.44	16,218.60
Highways	74,503.68	70,718.79	69,562.52	51,971.18
Charities	18,015.26	151,298.78	44,398.57	26,973.41
Soldiers' benefits	752.04	8,968.86	3,047.09	1,725.65
Schools	157,621.48	134,979.14	134,136.96	96,567.75
Libraries	3,093.36	7,098.09	9,543.73	5,187.14
Recreation	—	25,919.47	293.88	870.63
Pensions	—	345.90	936.52	—
Unclassified	2,312.37	15,241.75	1,814.00	8,598.58
<i>Public service enterprises</i>	18,434.33	144,618.91	139,000.56	90,797.39
Electric light	—	109,091.53	113,343.88	75,734.83
Water	18,434.33	35,527.38	25,620.27	15,062.56
All other	—	—	36.41	—
<i>Cemeteries</i>	—	7,287.38	—	2,903.24
<i>Administration of trust funds</i>	—	746.35	—	—
Interest	36,714.10	32,360.11	16,717.90	23,845.17
<i>Loans, general purposes</i>	26,237.85	25,283.86	14,197.90	15,789.35
<i>Loans, public service enterprises</i>	10,476.25	7,076.25	2,520.00	8,055.82
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	43,531.56	225,731.60	55,272.13	93,292.86
<i>Departmental</i>	28,807.69	174,629.07	13,696.47	51,451.00
General government	1,479.05	1,722.96	—	42.50
Protection of persons and property	2,000.00	3,800.00	406.67	1,755.82
Health and sanitation	4,558.06	41,429.13	—	91.68
Highways	17,591.32	112,702.71	5,201.14	48,329.01
Charities	—	258.50	—	—
Schools	3,179.26	14,061.19	8,088.66	—
Libraries	—	—	—	1,161.67
Recreation	—	654.58	—	70.32
Unclassified	—	—	—	—
<i>Public service enterprises</i>	14,723.87	51,102.53	41,575.66	41,841.86
Electric light	—	23,628.07	27,563.66	25,757.63
Water	14,723.87	27,474.46	14,012.00	16,084.23
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	251,625.00	256,000.00	266,000.00	187,450.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	51,625.00	56,000.00	36,000.00	52,450.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	200,000.00	200,000.00	230,000.00	135,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	541.26	3,527.53	902.01	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	541.26	3,527.53	902.01	—
Refunds	1,260.35	1,762.68	1,637.35	654.45
Agency, trust, and investment	43,518.55	66,076.05	36,502.20	27,362.93
<i>Taxes and licenses for State</i>	14,365.00	21,505.00	11,815.00	10,625.00
<i>Taxes for county</i>	14,848.93	32,639.52	20,126.00	12,089.61
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	366.73	11,931.53	4,561.20	4,648.92
<i>All other</i>	13,937.89	—	—	—

RECAPITULATION.

Maintenance and interest	\$381,911.59	\$637,622.98	\$512,410.97	\$377,962.56
Permanent debt (except from sinking funds)	51,625.00	56,000.00	36,000.00	52,450.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	43,531.56	225,731.60	55,272.13	93,292.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	200,000.00	230,000.00	135,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,801.61	5,290.21	2,539.36	654.45
Agency, trust, and investment	43,518.55	66,076.05	36,502.20	27,362.93
Total payments	\$722,388.31	\$1,190,720.84	\$872,724.66	\$686,722.80
Balance on hand, including funds	91,366.54	97,147.68	4,438.35	108,041.82
GRAND TOTAL	\$813,754.85	\$1,287,868.52	\$877,163.01	\$794,764.12

¹ Includes \$21,988.92 for the Mary A. Alley Hospital.² Includes \$37,489.45 for gas.³ Includes \$5,614.65 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
REVENUE.	\$339,880.45	\$396,430.10	\$340,547.16	\$340,935.15
General	278,299.11	344,120.60	276,665.94	274,598.85
<i>Taxes</i>	<i>213,845.74</i>	<i>341,843.28</i>	<i>274,697.10</i>	<i>273,178.91</i>
Property, poll, and income	254,331.59	319,920.23	257,549.59	257,606.19
Corporation, bank, etc.	19,514.15	21,923.05	17,147.51	15,572.72
<i>Licenses and permits</i>	<i>950.15</i>	<i>335.50</i>	<i>321.50</i>	<i>575.00</i>
<i>Fines and forfeits</i>	<i>1,764.00</i>	<i>1,502.10</i>	<i>280.20</i>	<i>545.15</i>
<i>Grants and gifts</i>	<i>1,739.22</i>	<i>439.72</i>	<i>1,347.68</i>	<i>299.79</i>
For expenses	1,739.22	439.72	1,347.68	299.79
For outlays	—	—	19.46	—
All other	—	—	—	—
Commercial	61,581.34	52,309.50	63,881.22	66,336.30
<i>Special assessments</i>	<i>2,275.31</i>	<i>1,613.02</i>	—	—
To meet expenses	1,117.31	—	—	—
To meet outlays	1,158.00	1,613.02	—	—
<i>Privileges</i>	<i>13,758.31</i>	<i>12,585.66</i>	<i>15,171.96</i>	<i>10,928.38</i>
<i>Departmental</i>	<i>9,735.52</i>	<i>11,905.13</i>	<i>18,079.77</i>	<i>13,373.15</i>
General government	865.96	248.72	2,029.54	263.75
Protection of persons and property	270.08	672.61	220.42	147.97
Health and sanitation	—	763.33	1,495.69	—
Highways	19.59	83.19	—	21.88
Charities	3,842.26	4,783.10	2,559.34	8,444.39
Soldiers' benefits	508.00	396.00	1,228.00	1,297.07
Schools	4,154.63	4,625.18	10,162.92	1,751.23
Libraries	75.00	333.00	334.06	364.75
Recreation	—	—	9.80	—
Unclassified	—	—	40.00	1,082.11
<i>Public service enterprises</i>	<i>29,588.47</i>	<i>24,789.80</i>	<i>24,091.87</i>	<i>37,067.05</i>
Electric light	—	—	—	—
Water	29,588.47	—	24,091.87	37,067.05
All other	—	24,789.80	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	<i>6,223.73</i>	<i>1,415.89</i>	<i>6,537.62</i>	<i>4,967.72</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,189.58	5.05	961.98	130.44
All other	5,034.15	1,410.84	5,575.64	4,837.28
NON-REVENUE.	\$354,331.28	\$252,385.97	\$274,481.66	\$320,803.56
Offsets to outlays	2,735.50	15,820.31	1,239.25	940.75
<i>Departmental</i>	<i>2,735.50</i>	<i>15,820.31</i>	<i>1,239.25</i>	<i>940.75</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	325,790.00	186,000.00	242,000.00	285,000.00
<i>Loans, general purposes</i>	<i>100,000.00</i>	<i>16,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	7,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>225,000.00</i>	<i>170,000.00</i>	<i>235,000.00</i>	<i>285,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>790.00</i>	—	—	—
Transfers	1,145.48	4.80	231.75	5.00
<i>From sinking funds</i>	—	—	—	—
All other	1,145.48	4.80	231.75	5.00
Refunds	156.66	591.07	954.58	228.77
Agency, trust, and investment	24,503.64	49,969.79	30,056.08	34,629.04
<i>Taxes and licenses for State</i>	<i>12,070.00</i>	<i>16,745.00</i>	<i>11,079.35</i>	<i>11,560.00</i>
<i>Taxes for county</i>	<i>11,921.38</i>	<i>32,827.82</i>	<i>18,822.88</i>	<i>19,691.63</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>512.26</i>	<i>396.97</i>	<i>153.85</i>	<i>3,377.41</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$342,615.95	\$412,250.41	\$341,786.41	\$341,875.90
Premiums	790.00	—	—	—
Municipal indebtedness	325,000.00	186,000.00	242,000.00	285,000.00
Transfers and refunds	1,302.14	595.87	1,186.33	233.77
Agency, trust, and investment	24,503.64	49,969.79	30,056.08	34,629.04
Total receipts	\$694,211.73	\$648,816.07	\$615,028.82	\$661,738.71
Balance on hand, including funds	64,774.45	49,812.49	15,009.93	30,660.63
GRAND TOTAL	\$758,986.18	\$698,628.56	\$630,038.75	\$692,399.34

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
Maintenance	\$277,055.97	\$307,178.68	\$280,561.85	\$293,740.93
<i>Departmental</i>	261,720.67	282,901.72	255,848.76	262,081.92
General government	23,031.19	16,230.30	20,169.02	15,125.17
Protection of persons and property	35,311.01	13,554.16	22,954.22	23,443.40
Health and sanitation	15,036.05	16,655.00	13,929.09	12,321.22
Highways	51,291.44	46,243.47	53,450.43	40,293.78
Charities	17,200.23	18,553.40	13,992.75	32,290.97
Soldiers' benefits	1,968.93	1,662.66	1,800.10	4,342.16
Schools	100,972.78	152,342.72	120,440.95	122,819.02
Libraries	6,934.67	6,940.18	3,789.97	5,516.77
Recreation	592.64	6,249.90	2,642.75	1,455.95
Pensions	—	—	—	—
Unclassified	9,381.73	4,469.93	2,679.48	4,472.52
<i>Public service enterprises</i>	15,335.30	24,276.96	24,713.09	31,607.26
Electric light	—	—	—	—
Water	15,335.30	—	24,713.09	31,607.26
All other	—	24,276.96	—	—
<i>Cemeteries</i>	—	—	—	51.75
<i>Administration of trust funds</i>	—	—	—	—
Interest	16,804.75	14,667.85	20,484.27	20,102.00
<i>Loans, general purposes</i>	15,529.75	14,007.85	19,844.27	20,057.00
<i>Loans, public service enterprises</i>	1,275.00	660.00	640.00	45.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	83,310.12	75,056.98	21,312.32	37,522.19
<i>Departmental</i>	76,609.77	75,056.98	12,296.58	33,956.31
General government	260.93	639.75	80.50	177.10
Protection of persons and property	483.89	—	228.75	860.10
Health and sanitation	3,105.30	3,994.54	—	1,107.36
Highways	13,224.43	48,170.51	9,562.28	26,089.57
Charities	155.20	—	—	—
Schools	59,380.02	22,252.18	1,825.05	2,297.48
Libraries	—	—	—	—
Recreation	—	—	600.00	3,424.70
Unclassified	—	—	—	—
<i>Public service enterprises</i>	6,700.35	—	9,015.74	3,565.88
Electric light	—	—	—	—
Water	6,700.35	—	9,015.74	3,565.88
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	286,504.11	192,000.00	262,000.00	234,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	36,504.11	22,000.00	27,000.00	29,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	250,000.00	170,000.00	235,000.00	205,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,145.48	4.80	231.75	5.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,145.48	4.80	231.75	5.00
Refunds	156.66	591.07	954.58	228.77
Agency, trust, and investment	24,547.74	49,970.04	30,786.31	34,528.62
<i>Taxes and licenses for State</i>	12,070.00	16,745.00	11,079.35	11,560.00
<i>Taxes for county</i>	11,921.38	32,827.82	18,822.88	19,691.63
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	556.36	397.22	884.08	3,276.99
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$293,860.72	\$321,846.53	\$301,046.12	\$313,842.93
Permanent debt (except from sinking funds)	36,504.11	22,000.00	27,000.00	29,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	83,310.12	75,056.98	21,312.32	37,522.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	170,000.00	235,000.00	205,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,302.14	595.87	1,186.33	233.77
Agency, trust, and investment	24,547.74	49,970.04	30,786.31	34,528.62
Total payments	\$689,524.83	\$639,469.42	\$616,331.08	\$620,127.51
Balance on hand, including funds	69,461.35	59,159.14	13,707.67	72,271.83
GRAND TOTAL	\$758,986.18	\$698,628.56	\$630,038.75	\$692,399.34

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
REVENUE.	\$656,092.14	\$296,017.86	\$547,606.15	\$594,032.27
General	365,474.24	242,413.75	461,488.18	548,818.50
<i>Taxes</i>	<i>362,595.83</i>	<i>236,582.86</i>	<i>457,966.66</i>	<i>537,747.64</i>
Property, poll, and income	353,985.52	206,648.29	403,573.03	521,838.61
Corporation, bank, etc.	8,610.31	29,934.57	54,393.63	15,909.03
<i>Licenses and permits</i>	<i>341.75</i>	<i>611.30</i>	<i>542.00</i>	<i>4,262.00</i>
<i>Fines and forfeits</i>	<i>1,103.20</i>	<i>1,198.33</i>	<i>1,464.00</i>	<i>1,205.90</i>
<i>Grants and gifts</i>	<i>1,433.46</i>	<i>4,021.26</i>	<i>1,515.52</i>	<i>5,013.68</i>
For expenses	1,433.46	4,021.26	1,515.52	1,694.43
For outlays	—	—	—	3,319.25
All other	—	—	—	589.28
Commercial	290,617.90	53,604.11	86,117.97	45,213.77
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>124.80</i>	<i>—</i>
To meet expenses	—	—	124.80	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>18,893.32</i>	<i>12,131.90</i>	<i>18,482.88</i>	<i>28,968.67</i>
<i>Departmental</i>	<i>21,727.75</i>	<i>3,889.61</i>	<i>11,335.20</i>	<i>10,082.22</i>
General government	779.15	972.00	1,083.80	114.77
Protection of persons and property	115.72	160.77	1,049.38	1,075.96
Health and sanitation	4,550.68	261.43	691.60	145.71
Highways	392.65	13.50	312.22	37.50
Charities	7,693.56	429.60	1,141.08	6,565.79
Soldiers' benefits	192.00	240.00	144.00	246.00
Schools	7,949.46	1,139.94	6,546.24	1,211.75
Libraries	—	—	356.38	—
Recreation	8.32	46.00	—	—
Unclassified	46.21	126.37	10.50	684.74
<i>Public service enterprises</i>	<i>220,987.71</i>	<i>28,911.47</i>	<i>52,603.91</i>	<i>—</i>
Electric light	171,897.33	—	—	—
Water	49,090.38	28,911.47	52,603.91	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,394.00</i>	<i>5,581.99</i>	<i>—</i>	<i>1,314.58</i>
<i>Interest</i>	<i>25,615.12</i>	<i>3,589.14</i>	<i>3,571.18</i>	<i>4,848.30</i>
On sinking funds	9,734.60	—	—	—
On trust and investment funds	10,859.96	561.87	195.77	703.14
All other	5,020.56	3,027.27	3,375.41	4,145.16
NON-REVENUE.	\$1,007,782.72	\$237,499.46	\$340,984.54	\$713,356.38
Offsets to outlays	23,503.53	1,279.94	615.00	—
<i>Departmental</i>	<i>22,452.42</i>	<i>500.00</i>	<i>615.00</i>	<i>—</i>
Public service enterprises	1,051.11	779.94	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	667,448.12	200,000.00	304,025.00	616,883.00
<i>Loans, general purposes</i>	<i>297,000.00</i>	<i>—</i>	<i>—</i>	<i>140,000.00</i>
Loans, public service enterprises	—	—	4,025.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	370,000.00	200,000.00	300,000.00	475,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	448.12	—	—	1,883.00
Transfers	142,868.99	1,604.00	55.18	—
<i>From sinking funds</i>	<i>125,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	17,868.99	1,604.00	55.18	—
Refunds	1,127.47	334.44	291.42	1,463.62
Agency, trust, and investment	172,834.61	34,281.08	35,997.94	95,009.76
<i>Taxes and licenses for State</i>	<i>10,795.00</i>	<i>9,945.00</i>	<i>17,553.89</i>	<i>23,893.91</i>
Taxes for county	12,283.04	20,515.97	17,294.40	68,320.72
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	149,756.57	3,820.11	1,149.65	2,795.13
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$679,595.67	\$297,297.80	\$548,221.15	\$594,032.27
Premiums	448.12	—	—	1,883.00
Municipal indebtedness	667,000.00	200,000.00	304,025.00	615,000.00
Transfers and refunds	143,996.46	1,938.44	346.60	1,463.62
Agency, trust, and investment	172,834.61	34,281.08	35,997.94	95,009.76
Total receipts	\$1,663,874.86	\$533,517.32	\$888,590.69	\$1,307,388.65
Balance on hand, including funds	112,053.89	12,933.64	62,923.28	22,335.46
GRAND TOTAL	\$1,775,928.75	\$546,450.96	\$951,513.97	\$1,329,724.11

Graded According to Population of 1930 — Continued.

PAYMENTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
Maintenance	\$485,348.41	\$252,702.50	\$382,777.45	\$347,248.45
<i>Departmental</i>	361,625.49	224,275.01	348,887.78	345,270.05
General government	26,582.99	15,042.75	21,045.63	30,327.79
Protection of persons and property	55,588.19	15,475.54	43,845.60	36,397.24
Health and sanitation	25,398.64	10,805.92	16,338.62	16,096.80
Highways	66,834.75	47,121.16	69,524.77	52,866.83
Charities	17,656.76	12,817.24	13,549.64	34,916.93
Soldiers' benefits	179.00	723.70	512.00	3,846.82
Schools	146,490.14	112,819.13	164,291.55	154,000.48
Libraries	14,205.89	1,971.34	9,332.53	1,000.00
Recreation	3,643.28	1,777.93	5,146.78	6,374.96
Pensions	—	827.40	—	—
Unclassified	5,045.85	4,892.90	5,250.66	9,442.20
<i>Public service enterprises</i>	117,205.31	21,997.48	33,691.57	—
Electric light	106,057.61	—	—	—
Water	11,147.70	21,382.56	33,691.57	—
All other	—	614.92	—	—
<i>Cemeteries</i>	5,186.85	6,430.01	198.10	1,978.40
<i>Administration of trust funds</i>	1,380.76	—	—	—
Interest	29,329.18	12,612.54	29,312.56	18,933.20
<i>Loans, general purposes</i>	18,820.43	12,027.54	24,298.76	18,933.20
<i>Loans, public service enterprises</i>	10,508.75	585.00	5,013.80	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	283,627.92	11,217.93	73,726.43	338,602.67
<i>Departmental</i>	264,786.64	3,650.68	65,803.88	336,747.87
General government	3,610.67	74.48	231.30	8,521.73
Protection of persons and property	200.00	—	17,555.79	—
Health and sanitation	42,496.28	—	9,275.24	357.00
Highways	49,224.87	3,576.20	32,038.85	132,026.57
Charities	—	—	—	15,473.73
Schools	159,302.78	—	2,487.46	177,743.84
Libraries	—	—	98.25	—
Recreation	9,952.04	—	4,116.99	2,625.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	18,651.95	7,567.25	7,922.55	—
Electric light	6,297.85	—	—	—
Water	12,354.10	7,567.25	7,922.55	—
All other	—	—	—	—
<i>Cemeteries</i>	189.33	—	—	1,854.80
Municipal indebtedness	546,500.00	216,550.00	357,340.97	513,000.00
<i>From sinking funds</i>	125,000.00	—	—	—
<i>From revenue and other sources</i>	21,500.00	16,550.00	57,340.97	38,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	400,000.00	200,000.00	300,000.00	475,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	142,868.99	1,604.00	55.18	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	142,868.99	1,604.00	55.18	—
Refunds	1,127.47	334.44	291.42	1,463.62
Agency, trust, and investment	59,675.71	35,146.70	35,801.90	95,386.08
<i>Taxes and licenses for State</i>	10,795.00	9,945.00	17,553.89	23,893.91
<i>Taxes for county</i>	12,283.04	20,515.97	17,294.40	68,320.72
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	36,597.67	4,685.73	953.61	3,171.45
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$514,677.59	\$265,315.04	\$412,090.01	\$366,181.65
Permanent debt (except from sinking funds)	21,500.00	16,550.00	57,340.97	38,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	283,627.92	11,217.93	73,726.43	338,602.67
Permanent debt from sinking funds	125,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	200,000.00	300,000.00	475,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	143,996.46	1,938.44	346.60	1,463.62
Agency, trust, and investment	59,675.71	35,146.70	35,801.90	95,386.08
Total payments	\$1,548,477.68	\$530,168.11	\$879,305.91	\$1,314,634.02
Balance on hand, including funds	227,451.07	16,282.85	72,208.06	15,090.09
GRAND TOTAL	\$1,775,928.75	\$546,450.96	\$951,513.97	\$1,329,724.11

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
REVENUE.	\$280,625.67	\$362,972.00	\$255,580.59	\$371,493.21
General	237,900.35	312,626.21	220,262.85	299,491.30
<i>Taxes</i>	<i>233,472.18</i>	<i>307,571.60</i>	<i>225,903.51</i>	<i>297,788.79</i>
Property, poll, and income	201,981.11	299,213.77	205,758.57	277,551.16
Corporation, bank, etc.	31,491.07	8,357.83	20,144.94	20,237.63
<i>Licenses and permits</i>	<i>570.50</i>	<i>1,506.50</i>	<i>721.00</i>	<i>352.00</i>
<i>Fines and forfeits</i>	<i>2,703.45</i>	<i>1,399.50</i>	<i>990.57</i>	<i>142.80</i>
<i>Grants and gifts</i>	<i>1,154.22</i>	<i>2,148.61</i>	<i>1,647.77</i>	<i>1,207.71</i>
For expenses	1,154.22	2,148.61	1,647.77	1,207.71
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	42,725.32	50,345.79	26,317.74	72,001.91
<i>Special assessments</i>	<i>232.00</i>	<i>1,716.81</i>	<i>—</i>	<i>1,893.31</i>
To meet expenses	232.00	691.53	—	292.00
To meet outlays	—	1,025.28	—	1,601.31
<i>Privileges</i>	<i>11,661.00</i>	<i>9,292.92</i>	<i>8,771.47</i>	<i>14,898.23</i>
<i>Departmental</i>	<i>3,967.51</i>	<i>3,469.51</i>	<i>12,295.65</i>	<i>11,332.39</i>
General government	20.00	619.99	1,415.60	435.40
Protection of persons and property	89.64	202.88	136.36	464.68
Health and sanitation	—	107.14	—	261.43
Highways	—	281.05	698.32	361.30
Charities	3,522.59	967.83	7,977.25	3,845.02
Soldiers' benefits	119.50	96.00	184.00	210.00
Schools	151.43	807.21	1,772.02	5,754.56
Libraries	64.35	83.41	112.10	—
Recreation	—	—	—	—
Unclassified	—	304.00	—	—
<i>Public service enterprises</i>	<i>20,969.27</i>	<i>25,231.69</i>	<i>—</i>	<i>41,082.56</i>
Electric light	—	—	—	—
Water	20,969.27	25,231.69	—	41,082.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,436.77</i>	<i>—</i>	<i>1,432.98</i>	<i>—</i>
<i>Interest</i>	<i>3,458.77</i>	<i>10,634.86</i>	<i>3,817.64</i>	<i>2,795.42</i>
On sinking funds	—	—	—	—
On trust and investment funds	6.00	1,429.25	1,362.53	46.51
All other	3,452.77	9,205.61	2,455.11	2,748.91
NON-REVENUE.	\$201,580.54	\$270,621.65	\$209,502.56	\$293,261.86
Offsets to outlays	22,519.01	14,557.60	—	2,564.24
<i>Departmental</i>	<i>21,531.94</i>	<i>14,557.60</i>	<i>—</i>	<i>2,564.24</i>
<i>Public service enterprises</i>	<i>987.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	149,582.70	230,000.00	190,000.00	267,000.00
<i>Loans, general purposes</i>	<i>98,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>230,000.00</i>	<i>190,000.00</i>	<i>267,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>1,582.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	297.49	51.51
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>297.49</i>	<i>51.51</i>
Refunds	241.61	151.50	144.73	154.96
Agency, trust, and investment	29,237.22	25,912.55	19,060.34	23,491.15
<i>Taxes and licenses for State</i>	<i>9,800.96</i>	<i>10,795.00</i>	<i>6,630.00</i>	<i>11,645.00</i>
<i>Taxes for county</i>	<i>11,122.44</i>	<i>14,059.89</i>	<i>7,760.00</i>	<i>11,501.61</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,313.82</i>	<i>1,057.66</i>	<i>4,670.34</i>	<i>344.54</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$303,144.68	\$377,529.60	\$255,580.59	\$374,057.45
Premiums	1,582.70	—	—	—
Municipal indebtedness	148,000.00	230,000.00	190,000.00	267,000.00
Transfers and refunds	241.61	151.50	442.22	206.47
Agency, trust, and investment	29,237.22	25,912.55	19,060.34	23,491.15
Total receipts	\$482,206.21	\$633,593.65	\$465,083.15	\$664,755.07
Balance on hand, including funds	96,726.44	76,474.51	16,791.93	96,982.85
GRAND TOTAL	\$578,932.65	\$710,068.16	\$481,875.08	\$761,737.92

Graded According to Population of 1930 — Continued.

PAYMENTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
Maintenance	\$216,902.16	\$225,397.89	\$213,172.70	\$280,233.12
<i>Departmental</i>	<i>201,774.84</i>	<i>210,795.13</i>	<i>209,460.27</i>	<i>252,545.46</i>
General government	9,970.69	12,495.03	11,355.20	12,525.00
Protection of persons and property	20,240.61	8,611.98	11,270.10	23,402.04
Health and sanitation	9,920.52	7,703.29	5,473.12	14,006.08
Highways	30,181.77	26,797.87	39,913.70	47,628.50
Charities	18,031.06	8,030.39	22,531.62	24,047.88
Soldiers' benefits	562.00	144.00	644.00	691.00
Schools	105,780.44	142,811.43	108,745.35	126,364.83
Libraries	3,512.65	2,620.14	6,470.29	2,000.00
Recreation	1,069.08	3.75	649.55	586.64
Pensions	—	—	—	—
Unclassified	2,506.02	1,577.25	2,402.34	1,293.49
<i>Public service enterprises</i>	<i>11,673.36</i>	<i>14,600.76</i>	<i>—</i>	<i>27,448.66</i>
Electric light	—	—	—	—
Water	11,673.36	14,600.76	—	27,448.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,453.96</i>	<i>—</i>	<i>3,676.42</i>	<i>239.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>2.00</i>	<i>36.01</i>	<i>—</i>
Interest	11,369.58	27,885.75	8,906.94	25,689.08
<i>Loans, general purposes</i>	<i>11,369.58</i>	<i>24,637.00</i>	<i>8,906.94</i>	<i>20,391.58</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,248.75</i>	<i>—</i>	<i>5,297.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	181,650.50	140,801.85	20,783.23	57,075.91
<i>Departmental</i>	<i>173,001.90</i>	<i>129,389.15</i>	<i>20,783.23</i>	<i>46,543.15</i>
General government	635.75	65.00	—	250.00
Protection of persons and property	262.61	4,988.05	6,750.00	8,990.00
Health and sanitation	130,851.94	—	—	118.50
Highways	32,796.34	42,531.57	12,427.52	22,749.56
Charities	—	—	687.25	—
Schools	8,455.26	81,804.53	918.46	2,374.09
Libraries	—	—	—	—
Recreation	—	—	—	2,061.00
Unclassified	—	—	—	10,000.00
<i>Public service enterprises</i>	<i>8,305.60</i>	<i>11,412.70</i>	<i>—</i>	<i>10,532.76</i>
Electric light	—	—	—	—
Water	8,305.60	11,412.70	—	10,532.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>343.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	64,000.00	282,500.00	175,000.00	314,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,000.00</i>	<i>52,500.00</i>	<i>15,000.00</i>	<i>42,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>230,000.00</i>	<i>160,000.00</i>	<i>272,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	297.49	51.51
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>297.49</i>	<i>51.51</i>
Refunds	241.61	151.50	144.73	154.96
Agency, trust, and investment	28,612.22	25,890.14	18,441.79	23,146.61
<i>Taxes and licenses for State</i>	<i>9,800.96</i>	<i>10,795.00</i>	<i>6,630.00</i>	<i>11,645.00</i>
<i>Taxes for county</i>	<i>11,122.44</i>	<i>14,059.89</i>	<i>7,760.00</i>	<i>11,501.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,688.82</i>	<i>1,035.25</i>	<i>4,051.79</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$228,271.74	\$253,283.64	\$222,079.64	\$305,922.20
Permanent debt (except from sinking funds)	14,000.00	52,500.00	15,000.00	42,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	181,650.50	140,801.85	20,783.23	57,075.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	230,000.00	160,000.00	272,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	241.61	151.50	442.22	206.47
Agency, trust, and investment	28,612.22	25,890.14	18,441.79	23,146.61
Total payments	\$502,776.07	\$702,627.13	\$436,746.88	\$700,351.19
Balance on hand, including funds	76,156.58	7,441.03	45,128.20	61,886.73
GRAND TOTAL	\$578,932.65	\$710,068.16	\$481,875.08	\$761,737.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracont POPULATION 6,912
REVENUE.	\$282,240.97	\$378,745.71	\$250,711.56	\$207,380.80
General	256,939.35	336,030.58	229,500.82	192,837.19
<i>Taxes</i>	<i>248,603.62</i>	<i>334,805.70</i>	<i>225,587.89</i>	<i>185,026.61</i>
Property, poll, and income	230,142.71	307,740.67	206,857.15	177,133.81
Corporation, bank, etc.	18,460.91	30,065.03	18,730.74	7,892.80
<i>Licenses and permits</i>	<i>423.00</i>	<i>154.65</i>	<i>453.50</i>	<i>451.50</i>
<i>Fines and forfeits</i>	<i>4,780.09</i>	<i>63.00</i>	<i>147.10</i>	<i>3,256.19</i>
<i>Grants and gifts</i>	<i>3,132.64</i>	<i>1,007.23</i>	<i>3,312.33</i>	<i>4,086.99</i>
For expenses	3,132.64	1,007.23	3,312.33	4,086.99
For outlays	—	—	—	—
All other	—	—	—	15.60
Commercial	25,301.62	42,715.13	21,210.74	14,543.61
<i>Special assessments</i>	<i>24.75</i>	<i>881.30</i>	<i>103.40</i>	<i>105.00</i>
To meet expenses	24.75	16.00	—	105.00
To meet outlays	—	865.30	103.40	—
<i>Privileges</i>	<i>10,346.26</i>	<i>12,002.78</i>	<i>10,044.88</i>	<i>3,975.89</i>
<i>Departmental</i>	<i>8,297.37</i>	<i>3,764.15</i>	<i>5,117.51</i>	<i>5,633.74</i>
General government	460.77	—	1,683.06	12.00
Protection of persons and property	413.85	218.86	131.37	508.36
Health and sanitation	16.20	504.29	8.50	—
Highways	353.95	548.05	333.85	438.20
Charities	4,664.67	487.92	1,849.30	3,583.29
Soldiers' benefits	216.00	367.00	769.50	72.00
Schools	2,038.59	1,409.26	248.05	982.93
Libraries	83.20	228.77	50.38	27.46
Recreation	—	—	—	—
Unclassified	50.14	—	43.50	9.50
<i>Public service enterprises</i>	<i>—</i>	<i>21,959.65</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	21,959.65	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>772.50</i>	<i>—</i>	<i>2,904.00</i>	<i>70.50</i>
<i>Interest</i>	<i>5,860.74</i>	<i>4,107.25</i>	<i>3,040.95</i>	<i>4,758.48</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,135.52	1,020.43	212.23	360.01
All other	4,725.22	3,086.82	2,828.72	4,398.47
NON-REVENUE.	\$236,334.13	\$449,087.63	\$175,108.74	\$229,421.98
Offsets to outlays	15,597.48	2,957.89	—	8,256.51
<i>Departmental</i>	<i>15,597.48</i>	<i>743.65</i>	<i>—</i>	<i>8,256.51</i>
<i>Public service enterprises</i>	<i>—</i>	<i>2,214.24</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	153,000.00	330,000.00	150,000.00	200,073.77
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>153,000.00</i>	<i>330,000.00</i>	<i>150,000.00</i>	<i>185,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,073.77</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	19,267.85	43,026.40	3,779.24	3,268.34
<i>From sinking funds</i>	<i>—</i>	<i>41,000.00</i>	<i>—</i>	<i>—</i>
All other	19,267.85	2,026.40	3,779.24	3,268.34
Refunds	1,787.67	18.53	522.74	1,515.44
Agency, trust, and investment	46,681.13	73,084.81	20,806.76	16,307.92
<i>Taxes and licenses for State</i>	<i>11,135.00</i>	<i>11,846.38</i>	<i>7,670.32</i>	<i>6,732.84</i>
<i>Taxes for county</i>	<i>12,669.91</i>	<i>17,932.39</i>	<i>8,954.00</i>	<i>7,640.63</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,028.52</i>	<i>43,306.04</i>	<i>4,182.44</i>	<i>1,934.45</i>
All other	3,847.70	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$297,838.45	\$381,703.60	\$250,711.56	\$215,637.31
Premiums	—	—	—	—
Municipal indebtedness	153,000.00	330,000.00	150,000.00	200,073.77
Transfers and refunds	21,055.52	43,044.93	4,301.98	4,783.78
Agency, trust, and investment	46,681.13	73,084.81	20,806.76	16,307.92
Total receipts	\$518,575.10	\$827,833.34	\$425,820.30	\$436,802.78
Balance on hand, including funds	15,576.04	19,999.80	33,122.81	11,879.80
GRAND TOTAL	\$534,151.14	\$847,833.14	\$458,943.11	\$448,682.58

Graded According to Population of 1930 — Continued.

PAYMENTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracont POPULATION 6,912
Maintenance	\$221,638.99	\$298,578.33	\$200,106.06	\$184,408.36
<i>Departmental</i>	<i>218,431.60</i>	<i>276,999.69</i>	<i>196,288.57</i>	<i>183,838.17</i>
General government	11,087.40	14,317.86	14,064.59	12,471.01
Protection of persons and property	19,835.59	32,197.63	16,717.20	15,699.29
Health and sanitation	7,092.80	21,490.82	4,031.54	4,149.16
Highways	55,378.80	66,821.44	33,108.88	29,553.39
Charities	15,565.30	18,816.19	28,130.71	12,301.38
Soldiers' benefits	800.37	462.69	3,666.50	895.10
Schools	102,640.26	109,423.32	88,148.98	104,156.70
Libraries	3,327.92	6,521.82	2,547.15	2,499.17
Recreation	1,421.49	3,231.11	178.69	98.47
Pensions	—	—	—	—
Unclassified	1,281.67	3,716.81	5,694.33	2,014.50
<i>Public service enterprises</i>	<i>—</i>	<i>21,578.64</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	21,578.64	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,207.39</i>	<i>—</i>	<i>3,817.49</i>	<i>570.19</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	12,248.26	14,690.19	7,297.19	9,083.22
<i>Loans, general purposes</i>	<i>12,248.26</i>	<i>12,730.19</i>	<i>7,297.19</i>	<i>9,083.22</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,960.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	43,623.63	53,828.74	35,032.07	38,775.93
<i>Departmental</i>	<i>43,623.63</i>	<i>33,739.75</i>	<i>35,032.07</i>	<i>38,775.93</i>
General government	—	1,000.00	—	201.79
Protection of persons and property	250.00	764.70	—	1,240.32
Health and sanitation	—	11,818.83	2,485.20	—
Highways	19,787.86	19,932.51	32,546.87	22,725.50
Charities	—	—	—	—
Schools	5,987.27	223.71	—	14,236.57
Libraries	15,600.00	—	—	—
Recreation	1,998.50	—	—	—
Unclassified	—	—	—	371.75
<i>Public service enterprises</i>	<i>—</i>	<i>20,088.99</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	20,088.99	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	186,627.00	385,000.00	158,500.00	185,798.62
<i>From sinking funds</i>	<i>—</i>	<i>141,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>21,627.00</i>	<i>34,000.00</i>	<i>18,500.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>165,000.00</i>	<i>310,000.00</i>	<i>140,000.00</i>	<i>160,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>16,798.62</i>
Transfers	19,267.85	43,026.40	3,779.24	3,268.34
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>19,267.85</i>	<i>43,026.40</i>	<i>3,779.24</i>	<i>3,268.34</i>
Refunds	1,787.67	18.53	522.74	1,515.44
Agency, trust, and investment	36,373.75	30,304.32	20,971.84	16,479.06
<i>Taxes and licenses for State</i>	<i>11,135.00</i>	<i>11,846.38</i>	<i>7,670.32</i>	<i>6,732.84</i>
<i>Taxes for county</i>	<i>12,669.91</i>	<i>17,932.39</i>	<i>8,954.00</i>	<i>7,640.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,896.19</i>	<i>525.55</i>	<i>4,347.52</i>	<i>2,105.59</i>
<i>All other</i>	<i>4,672.65</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$233,887.25	\$313,268.52	\$207,403.25	\$193,491.58
Permanent debt (except from sinking funds)	21,627.00	34,000.00	18,500.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	43,623.63	53,828.74	35,032.07	38,775.93
Permanent debt from sinking funds	—	141,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	165,000.00	310,000.00	140,000.00	176,798.62
Transfers (except to sinking funds)	—	—	—	—
and refunds	21,055.52	43,044.93	4,301.98	4,783.78
Agency, trust, and investment	36,373.75	30,304.32	20,971.84	16,479.06
Total payments	\$521,567.15	\$825,446.51	\$426,209.14	\$439,328.97
<i>Balance on hand, including funds</i>	<i>12,583.99</i>	<i>22,386.63</i>	<i>32,733.97</i>	<i>9,353.61</i>
GRAND TOTAL	\$534,151.14	\$847,833.14	\$458,943.11	\$448,682.58

¹ Includes serial payments of \$1,000.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
REVENUE.	\$448,951.76	\$356,506.25	\$552,881.18	\$250,859.92
General	297,768.87	257,824.81	396,470.24	209,297.77
Taxes	289,134.81	253,274.80	392,402.13	205,879.83
Property, poll, and income	286,250.75	238,405.67	384,511.97	201,318.64
Corporation, bank, etc.	2,884.06	14,869.13	7,890.16	4,561.19
Licenses and permits	2,161.00	307.00	432.50	291.30
Fines and forfeits	510.00	1,158.25	2,207.75	525.20
Grants and gifts	5,963.06	3,084.76	1,427.86	2,601.44
For expenses	5,963.06	3,084.76	882.86	2,601.44
For outlays	—	—	545.00	—
All other	—	—	—	—
Commercial	151,182.89	98,681.44	156,410.94	41,562.15
Special assessments	—	401.76	2,373.32	126.50
To meet expenses	—	—	2,373.32	126.50
To meet outlays	—	401.76	—	—
Privileges	14,667.67	10,077.63	19,610.42	8,573.05
Departmental	8,356.61	12,058.28	22,879.16	8,623.60
General government	1,813.25	312.00	569.42	1,423.43
Protection of persons and property	121.71	100.70	1,113.14	97.81
Health and sanitation	—	984.57	1,430.90	147.86
Highways	1,564.28	10.00	62.40	340.00
Charities	3,581.81	6,567.00	4,753.29	2,652.96
Soldiers' benefits	186.00	72.00	546.00	1,044.98
Schools	777.60	3,854.08	14,395.26	2,916.56
Libraries	176.96	127.93	—	—
Recreation	15.00	—	—	—
Unclassified	120.00	30.00	8.75	—
Public service enterprises	114,512.38	70,377.08	102,533.14	19,609.09
Electric light	92,251.14	70,377.08	102,533.14	—
Water	22,261.24	—	—	19,609.09
All other	—	—	—	—
Cemeteries	2,906.55	—	—	—
Interest	10,739.68	5,766.69	9,014.90	4,629.91
On sinking funds	—	—	—	—
On trust and investment funds	3,490.03	638.30	1,193.86	843.21
All other	7,249.65	5,128.39	7,821.04	3,786.70
NON-REVENUE.	\$346,659.16	\$132,061.14	\$67,967.21	\$159,464.35
Offsets to outlays	2,222.30	6,741.52	22,181.89	16,299.01
Departmental	—	5,919.70	22,181.89	16,299.01
Public service enterprises	2,222.30	821.82	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	313,013.00	90,000.00	—	116,500.00
Loans, general purposes	—	—	—	11,500.00
Loans, public service enterprises	8,000.00	—	—	5,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	305,000.00	90,000.00	—	100,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	13.00	—	—	—
Transfers	6,710.68	2,285.76	—	2,595.00
From sinking funds	—	—	—	—
All other	6,710.68	2,285.76	—	2,595.00
Refunds	584.64	979.27	1,371.02	338.54
Agency, trust, and investment	24,128.54	32,054.59	44,414.30	23,731.80
Taxes and licenses for State	9,435.00	12,272.51	15,980.00	7,310.00
Taxes for county	11,043.00	18,619.53	27,220.78	7,219.99
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,650.54	1,162.55	1,213.52	9,201.81
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$451,174.06	\$363,247.77	\$575,063.07	\$267,158.93
Premiums	13.00	—	—	—
Municipal indebtedness	313,000.00	90,000.00	—	116,500.00
Transfers and refunds	7,295.32	3,265.03	1,371.02	2,933.54
Agency, trust, and investment	24,128.54	32,054.59	44,414.30	23,731.80
Total receipts	\$795,610.92	\$488,567.39	\$620,848.39	\$410,324.27
Balance on hand, including funds	187,824.97	47,359.86	203,600.93	30,908.34
GRAND TOTAL	\$983,435.89	\$535,927.25	\$824,449.32	\$441,232.61

Graded According to Population of 1930 — Continued.

PAYMENTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
Maintenance	\$342,066.91	\$267,643.20	\$430,795.26	\$166,646.17
Departmental	240,531.83	213,494.37	341,520.59	158,402.37
General government	14,303.33	16,783.27	21,533.08	17,876.27
Protection of persons and property	22,291.96	10,762.56	68,606.57	12,533.89
Health and sanitation	5,997.27	9,500.69	14,938.82	6,155.19
Highways	43,054.82	34,191.85	74,025.25	22,401.44
Charities	14,000.54	23,545.48	15,539.52	10,240.25
Soldiers' benefits	1,594.60	217.35	2,920.18	3,662.42
Schools	129,505.28	113,145.16	126,418.52	78,836.66
Libraries	6,426.00	3,913.65	551.88	456.90
Recreation	940.78	540.40	9,686.43	200.00
Pensions	—	—	—	—
Unclassified	2,417.25	893.96	7,300.34	6,039.35
Public service enterprises	97,635.63	54,148.83	89,274.67	8,222.80
Electric light	77,297.70	54,148.83	89,274.67	—
Water	20,337.93	—	—	8,222.80
All other	—	—	—	—
Cemeteries	3,899.45	—	—	—
Administration of trust funds	—	—	—	21.00
Interest	29,835.39	9,011.41	16,478.52	8,758.93
Loans, general purposes	26,173.83	8,491.41	16,478.52	8,618.17
Loans, public service enterprises	3,661.56	520.00	—	140.76
Loans, cemeteries	—	—	—	—
Outlays	49,204.78	34,922.82	82,328.91	74,955.82
Departmental	11,218.60	28,286.00	76,019.43	63,952.17
General government	—	153.30	588.77	7,604.02
Protection of persons and property	500.00	791.25	6,915.13	11,659.72
Health and sanitation	463.00	3,971.98	185.00	—
Highways	2,626.30	22,332.34	41,701.77	42,188.43
Charities	—	—	—	—
Schools	7,629.30	887.13	5,817.40	2,500.00
Libraries	—	—	—	—
Recreation	—	150.00	1,732.15	—
Unclassified	—	—	19,079.21	—
Public service enterprises	37,986.18	6,636.82	6,309.48	11,003.65
Electric light	11,853.36	6,636.82	6,309.48	—
Water	26,132.82	—	—	11,003.65
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	442,950.00	130,500.00	50,637.09	155,200.00
From sinking funds	—	—	—	—
From revenue and other sources	37,950.00	20,500.00	¹ 50,637.09	15,200.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	405,000.00	110,000.00	—	140,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	6,710.68	2,285.76	—	2,595.00
To sinking funds from revenue	—	—	—	—
All other	6,710.68	2,285.76	—	2,595.00
Refunds	584.64	979.27	1,371.02	338.54
Agency, trust, and investment	25,574.27	32,039.59	43,935.95	23,744.91
Taxes and licenses for State	9,435.00	12,272.51	15,980.00	7,310.00
Taxes for county	11,043.00	18,619.53	27,220.78	7,219.99
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	5,096.27	1,147.55	735.17	9,214.92
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$371,902.30	\$276,654.61	\$447,273.78	\$175,405.10
Permanent debt (except from sinking funds)	37,950.00	20,500.00	¹ 50,637.09	15,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	49,204.78	34,922.82	82,328.91	74,955.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	405,000.00	110,000.00	—	140,000.00
Transfers (except to sinking funds)	7,295.32	3,265.03	1,371.02	2,933.54
Agency, trust, and investment	25,574.27	32,039.59	43,935.95	23,744.91
Total payments	\$896,926.67	\$477,382.05	\$625,546.75	\$432,239.37
Balance on hand, including funds	86,509.22	58,545.20	198,902.57	8,993.24
GRAND TOTAL	\$983,435.89	\$535,927.25	\$824,449.32	\$441,232.61

¹ Includes \$40,000 paid from school insurance.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
REVENUE.	\$192,365.28	\$477,062.84	\$288,853.08	\$223,663.28
General	148,385.51	294,429.70	234,084.39	178,236.50
<i>Taxes</i>	<i>146,939.52</i>	<i>291,406.59</i>	<i>231,972.27</i>	<i>175,017.32</i>
Property, poll, and income	141,109.99	273,533.09	215,401.18	166,181.60
Corporation, bank, etc.	4,829.53	17,873.50	16,571.09	8,835.72
<i>Licenses and permits</i>	<i>296.00</i>	<i>1,064.00</i>	<i>285.50</i>	<i>426.00</i>
<i>Fines and forfeits</i>	<i>288.32</i>	<i>502.30</i>	<i>376.95</i>	<i>1,128.70</i>
<i>Grants and gifts</i>	<i>1,861.67</i>	<i>1,456.81</i>	<i>1,449.67</i>	<i>1,664.48</i>
For expenses	1,861.67	1,456.81	1,449.67	1,664.48
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	43,979.77	182,633.14	54,768.69	45,426.78
<i>Special assessments</i>	<i>5,619.76</i>	<i>68.75</i>	—	—
To meet expenses	—	—	—	—
To meet outlays	5,619.76	68.75	—	—
<i>Privileges</i>	<i>9,706.29</i>	<i>12,136.66</i>	<i>11,642.72</i>	<i>9,113.44</i>
<i>Departmental</i>	<i>4,757.18</i>	<i>15,794.31</i>	<i>3,574.40</i>	<i>11,963.24</i>
General government	420.30	2,022.37	889.00	1,681.50
Protection of persons and property	171.80	284.59	400.41	111.59
Health and sanitation	192.33	630.88	—	—
Highways	384.80	52.10	276.34	125.00
Charities	858.26	10,119.53	1,068.00	6,619.41
Soldiers' benefits	414.00	1,456.05	87.50	433.00
Schools	2,218.32	714.20	714.80	2,829.74
Libraries	97.37	404.85	138.35	90.00
Recreation	—	100.00	—	—
Unclassified	—	9.84	—	73.00
<i>Public service enterprises</i>	<i>14,533.35</i>	<i>147,380.76</i>	<i>34,695.22</i>	<i>12,491.08</i>
Electric light	—	124,990.89	—	—
Water	14,533.35	22,389.87	34,695.22	12,491.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,631.16</i>	<i>318.32</i>	—	<i>381.43</i>
<i>Interest</i>	<i>5,732.03</i>	<i>6,933.74</i>	<i>4,856.35</i>	<i>11,477.59</i>
On sinking funds	—	3,715.73	—	—
On trust and investment funds	1,899.20	241.20	3,045.41	6,727.32
All other	3,832.83	2,976.81	1,810.94	4,750.27
NON-REVENUE.	\$171,060.62	\$179,321.31	\$200,558.61	\$122,587.98
Offsets to outlays	21,895.15	4,215.16	—	9,616.41
<i>Departmental</i>	<i>21,895.15</i>	—	—	<i>9,616.41</i>
<i>Public service enterprises</i>	—	<i>4,215.16</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	119,000.00	140,000.00	160,000.00	95,000.00
<i>Loans, general purposes</i>	<i>69,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>140,000.00</i>	<i>160,000.00</i>	<i>95,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,948.84	617.11	2,352.39	2,186.16
<i>From sinking funds</i>	—	—	—	—
All other	1,948.84	617.11	2,352.39	2,186.16
Refunds	246.58	1,604.83	425.29	242.55
Agency, trust, and investment	27,970.05	32,884.21	37,780.93	15,542.86
<i>Taxes and licenses for State</i>	<i>5,525.00</i>	<i>10,200.00</i>	<i>10,038.98</i>	<i>6,290.00</i>
<i>Taxes for county</i>	<i>6,466.00</i>	<i>10,543.62</i>	<i>11,739.00</i>	<i>7,362.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>15,979.05</i>	<i>12,140.59</i>	<i>16,002.95</i>	<i>1,890.86</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$214,260.43	\$481,278.00	\$288,853.08	\$233,279.69
Premiums	—	—	—	—
Municipal indebtedness	119,000.00	140,000.00	160,000.00	95,000.00
Transfers and refunds	2,195.42	2,221.94	2,777.68	2,428.71
Agency, trust, and investment	27,970.05	32,884.21	37,780.93	15,542.86
Total receipts	\$363,425.90	\$656,384.15	\$489,411.69	\$346,251.26
Balance on hand, including funds	76,690.30	4,627.45	21,345.94	25,182.10
GRAND TOTAL	\$440,116.20	\$661,011.60	\$510,757.63	\$371,433.36

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
Maintenance	\$166,809.52	\$406,999.58	\$212,506.77	\$169,070.51
<i>Departmental</i>	<i>152,379.14</i>	<i>271,158.02</i>	<i>193,615.94</i>	<i>162,028.48</i>
General government	10,277.13	25,053.22	12,533.80	10,547.26
Protection of persons and property	14,980.07	28,952.77	16,664.88	13,677.23
Health and sanitation	7,503.91	13,421.15	5,809.44	7,890.17
Highways	28,417.81	60,829.18	44,407.75	34,046.58
Charities	10,020.45	20,861.85	22,680.10	20,454.10
Soldiers' benefits	2,490.69	1,869.53	1,870.17	3,704.76
Schools	66,508.87	108,332.36	83,404.90	66,067.88
Libraries	4,308.95	4,785.89	4,696.50	3,016.76
Recreation	305.00	1,673.13	258.50	504.40
Pensions	—	—	—	—
Unclassified	7,566.26	5,378.94	1,289.90	2,119.34
<i>Public service enterprises</i>	<i>9,619.53</i>	<i>134,994.92</i>	<i>18,863.83</i>	<i>3,659.76</i>
Electric light	—	112,981.91	—	—
Water	9,619.53	22,013.01	18,863.83	3,659.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,805.85</i>	<i>846.64</i>	<i>—</i>	<i>811.20</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>—</i>	<i>27.00</i>	<i>2,571.07</i>
Interest	3,711.84	14,541.09	10,457.83	9,604.64
<i>Loans, general purposes</i>	<i>3,711.84</i>	<i>7,717.84</i>	<i>8,715.33</i>	<i>8,037.14</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>6,823.25</i>	<i>1,742.50</i>	<i>1,567.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	131,697.57	26,759.51	30,829.96	27,762.37
<i>Departmental</i>	<i>128,310.93</i>	<i>22,243.67</i>	<i>23,629.25</i>	<i>23,529.19</i>
General government	76,289.59	1,000.00	278.25	2,936.41
Protection of persons and property	14,617.50	3,500.00	9,228.68	—
Health and sanitation	37,403.84	—	1,130.78	—
Highways	—	15,258.95	10,464.17	16,269.52
Charities	—	—	313.00	—
Schools	—	327.00	2,214.37	—
Libraries	—	207.72	—	4,323.26
Recreation	—	1,950.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>119.64</i>	<i>4,515.84</i>	<i>7,200.71</i>	<i>4,233.18</i>
Electric light	—	—	—	—
Water	119.64	4,515.84	7,200.71	4,233.18
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,267.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	91,000.00	168,500.00	175,000.00	90,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,000.00</i>	<i>23,500.00</i>	<i>30,000.00</i>	<i>15,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>145,000.00</i>	<i>145,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,948.84	617.11	2,352.39	2,186.16
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,948.84</i>	<i>617.11</i>	<i>2,352.39</i>	<i>2,186.16</i>
Refunds	246.58	1,604.83	425.29	242.55
Agency, trust, and investment	18,961.36	36,340.50	37,708.70	16,034.47
<i>Taxes and licenses for State</i>	<i>5,525.00</i>	<i>10,200.00</i>	<i>10,038.98</i>	<i>6,290.00</i>
<i>Taxes for county</i>	<i>6,466.00</i>	<i>10,543.62</i>	<i>11,739.00</i>	<i>7,362.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,970.36</i>	<i>15,596.88</i>	<i>15,930.72</i>	<i>2,382.47</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$170,521.36	\$421,540.67	\$222,964.60	\$178,675.15
Permanent debt (except from sinking funds)	11,000.00	23,500.00	30,000.00	15,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	131,697.57	26,759.51	30,829.96	27,762.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	145,000.00	145,000.00	75,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,195.42	2,221.94	2,777.68	2,428.71
Agency, trust, and investment	18,961.36	36,340.50	37,708.70	16,034.47
Total payments	\$414,375.71	\$655,362.62	\$469,280.94	\$315,500.70
Balance on hand, including funds	25,740.49	5,648.98	41,476.69	55,932.66
GRAND TOTAL	\$440,116.20	\$661,011.60	\$510,757.63	\$371,433.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
REVENUE.	\$332,571.85	\$223,233.43	\$317,835.17	\$292,544.14
General	260,447.53	204,555.74	283,082.29	252,600.00
<i>Taxes</i>	<i>249,275.84</i>	<i>198,929.96</i>	<i>279,064.96</i>	<i>248,848.98</i>
Property, poll, and income	228,107.53	190,173.06	252,901.85	241,199.55
Corporation, bank, etc.	21,168.26	8,758.90	26,163.11	7,649.43
<i>Licenses and permits</i>	<i>657.00</i>	<i>181.85</i>	<i>664.50</i>	<i>725.55</i>
<i>Fines and forfeits</i>	<i>501.51</i>	<i>150.60</i>	<i>1,334.04</i>	<i>1,309.00</i>
<i>Grants and gifts</i>	<i>10,013.18</i>	<i>5,097.38</i>	<i>1,754.41</i>	<i>1,716.47</i>
For expenses	10,013.18	5,097.38	784.41	1,716.47
For outlays	—	—	1,000.00	—
All other	—	195.95	234.38	—
Commercial	72,124.32	18,677.69	34,752.88	39,944.14
<i>Special assessments</i>	<i>20,416.38</i>	<i>—</i>	<i>—</i>	<i>745.00</i>
To meet expenses	364.05	—	—	—
To meet outlays	20,052.33	—	—	745.00
<i>Privileges</i>	<i>13,500.94</i>	<i>7,161.74</i>	<i>19,062.63</i>	<i>15,401.59</i>
Departmental	9,817.91	4,999.87	12,967.21	18,486.55
General government	142.00	179.05	1,339.05	1,101.70
Protection of persons and property	162.99	64.70	304.48	181.15
Health and sanitation	1,630.81	1,038.65	—	3,494.00
Highways	241.25	98.25	414.17	273.52
Charities	6,504.07	3,020.49	2,829.80	611.47
Soldiers' benefits	285.00	377.00	192.00	240.00
Schools	781.96	117.24	6,606.44	12,584.71
Libraries	69.83	54.49	1,150.27	—
Recreation	—	—	24.00	—
Unclassified	—	50.00	107.00	—
<i>Public service enterprises</i>	<i>17,508.97</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	17,473.97	—	—	—
All other	35.00	—	—	—
<i>Cemeteries</i>	<i>4,030.30</i>	<i>1,443.85</i>	<i>1,407.41</i>	<i>1,314.40</i>
<i>Interest</i>	<i>6,849.82</i>	<i>5,072.23</i>	<i>1,315.63</i>	<i>3,996.60</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,931.18	448.60	329.75	859.50
All other	2,918.64	4,623.63	985.88	3,137.10
NON-REVENUE.	\$239,488.71	\$187,912.64	\$272,034.19	\$229,974.27
Offsets to outlays	4,522.97	—	5,969.59	50.00
<i>Departmental</i>	<i>4,522.97</i>	<i>—</i>	<i>5,969.59</i>	<i>50.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	175,000.00	167,950.00	223,077.50	167,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>12,950.00</i>	<i>48,000.00</i>	<i>117,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>155,000.00</i>	<i>175,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>77.50</i>	<i>—</i>
Transfers	3,045.66	—	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,045.66	—	—	—
Refunds	941.26	276.61	51.03	1,115.30
Agency, trust, and investment	55,978.82	19,686.03	42,936.07	61,808.97
<i>Taxes and licenses for State</i>	<i>8,415.00</i>	<i>7,395.00</i>	<i>13,855.00</i>	<i>13,175.00</i>
<i>Taxes for county</i>	<i>9,849.00</i>	<i>8,655.00</i>	<i>26,046.40</i>	<i>22,929.61</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>37,714.82</i>	<i>3,636.03</i>	<i>3,034.67</i>	<i>25,704.36</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$337,094.82	\$223,233.43	\$323,804.76	\$292,594.14
Premiums	—	—	77.50	—
Municipal indebtedness	175,000.00	167,950.00	223,000.00	167,000.00
Transfers and refunds	3,986.92	276.61	51.03	1,115.30
Agency, trust, and investment	55,978.82	19,686.03	42,936.07	61,808.97
Total receipts	\$572,060.56	\$411,146.07	\$589,869.36	\$522,518.41
Balance on hand, including funds	53,317.66	57,046.87	43,472.98	58,618.62
GRAND TOTAL	\$625,378.22	\$468,192.94	\$633,342.34	\$581,137.03

Graded According to Population of 1930 — Continued.

PAYMENTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,954	Amherst POPULATION 5,888
Maintenance	\$248,905.63	\$184,947.84	\$232,159.77	\$235,113.40
<i>Departmental</i>	226,692.34	182,032.00	228,879.52	233,035.75
General government	13,325.74	9,842.38	15,170.82	15,370.86
Protection of persons and property	18,378.58	7,336.83	12,918.55	27,967.49
Health and sanitation	11,035.54	4,866.70	8,719.85	9,877.12
Highways	51,028.01	30,026.29	47,194.55	49,462.31
Charities	24,550.26	12,912.77	17,147.48	6,722.46
Soldiers' benefits	1,455.80	1,311.02	532.00	210.00
Schools	98,324.10	111,660.30	111,894.88	119,200.22
Libraries	5,078.27	2,513.11	10,496.30	216.60
Recreation	692.74	309.35	3,331.47	860.27
Pensions	—	—	—	—
Unclassified	2,823.30	1,253.25	1,473.62	3,148.42
<i>Public service enterprises</i>	17,062.53	—	—	—
Electric light	—	—	—	—
Water	17,062.53	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	5,150.76	2,915.84	3,280.25	2,077.65
<i>Administration of trust funds</i>	—	—	—	—
Interest	14,330.09	11,971.34	7,843.50	6,319.49
<i>Loans, general purposes</i>	14,330.09	11,971.34	7,843.50	6,319.49
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	28,410.36	96,734.11	118,535.79	133,951.87
<i>Departmental</i>	26,261.36	96,563.11	117,978.58	133,846.12
General government	100.00	—	—	445.88
Protection of persons and property	—	6,600.00	—	35,673.72
Health and sanitation	13,959.99	—	2,467.69	435.62
Highways	10,901.37	10,331.98	69,361.90	14,535.05
Charities	700.00	—	—	—
Schools	—	79,631.13	46,148.99	69,555.50
Libraries	—	—	—	13,200.34
Recreation	600.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	2,149.00	—	—	—
Electric light	—	—	—	—
Water	2,149.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	171.00	557.21	105.75
Municipal indebtedness	193,700.00	143,850.00	201,000.00	74,980.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	18,700.00	18,850.00	26,000.00	¹ 24,980.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	175,000.00	125,000.00	175,000.00	50,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	3,045.66	—	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	3,045.66	—	—	—
Refunds	941.26	276.61	51.03	1,115.30
Agency, trust, and investment	56,162.56	19,652.40	43,265.82	40,101.08
<i>Taxes and licenses for State</i>	8,415.00	7,395.00	13,855.00	13,175.00
<i>Taxes for county</i>	9,849.00	8,655.00	26,046.40	22,929.61
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	37,898.56	3,602.40	3,364.42	3,996.47
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$263,235.72	\$196,919.18	\$240,003.27	\$241,432.89
Permanent debt (except from sinking funds)	18,700.00	18,850.00	26,000.00	¹ 24,980.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	28,410.36	96,734.11	118,535.79	133,951.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	175,000.00	125,000.00	175,000.00	50,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	3,986.92	276.61	51.03	1,115.30
Agency, trust, and investment	56,162.56	19,652.40	43,265.82	40,101.08
Total payments	\$545,495.56	\$457,432.30	\$602,855.91	\$491,581.14
Balance on hand, including funds	79,882.66	10,760.64	30,486.43	89,555.89
GRAND TOTAL	\$625,378.22	\$468,192.94	\$633,342.34	\$581,137.03

¹ Includes \$2,880 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	BillERICA POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
REVENUE.	\$331,705.85	\$277,805.66	\$362,989.66	\$314,194.82
General	279,746.80	222,305.96	309,985.96	278,881.25
<i>Taxes</i>	<i>274,388.46</i>	<i>219,018.05</i>	<i>307,879.40</i>	<i>273,871.49</i>
Property, poll, and income	255,270.84	206,077.23	284,394.35	262,121.60
Corporation, bank, etc.	19,112.62	12,940.82	23,485.05	11,749.89
<i>Licenses and permits</i>	<i>492.00</i>	<i>467.50</i>	<i>490.00</i>	<i>2,297.00</i>
<i>Fines and forfeits</i>	<i>2,940.66</i>	<i>629.25</i>	<i>481.00</i>	<i>1,947.56</i>
<i>Grants and gifts</i>	<i>1,930.68</i>	<i>2,191.16</i>	<i>1,077.31</i>	<i>765.20</i>
For expenses	1,930.68	2,191.16	1,077.31	765.20
For outlays	—	—	—	—
All other	—	—	58.25	—
Commercial	51,959.05	55,499.70	53,003.70	35,313.57
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17.00</i>
To meet expenses	—	—	—	17.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,485.73</i>	<i>11,064.21</i>	<i>13,787.02</i>	<i>14,279.72</i>
<i>Departmental</i>	<i>13,561.57</i>	<i>10,692.00</i>	<i>4,942.01</i>	<i>15,528.88</i>
General government	197.26	8.17	319.72	344.80
Protection of persons and property	261.95	147.40	2,897.07	453.80
Health and sanitation	404.81	936.52	115.00	271.15
Highways	59.94	50.85	192.79	382.93
Charities	11,010.15	7,442.66	657.00	1,522.41
Soldiers' benefits	470.50	985.40	72.00	1,142.00
Schools	1,156.96	868.17	531.43	10,471.09
Libraries	—	233.88	156.00	—
Recreation	—	—	—	730.00
Unclassified	—	19.45	1.00	210.70
<i>Public service enterprises</i>	<i>23,411.71</i>	<i>28,318.75</i>	<i>26,048.45</i>	<i>—</i>
Electric light	—	—	—	—
Water	23,411.71	28,318.75	26,048.45	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,090.18</i>	<i>—</i>	<i>3,342.28</i>	<i>3,167.50</i>
<i>Interest</i>	<i>5,409.86</i>	<i>5,424.74</i>	<i>4,883.94</i>	<i>2,820.47</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,881.55	393.56	958.67	250.00
All other	4,028.31	5,031.18	3,925.27	2,070.47
NON-REVENUE.	\$220,410.19	\$295,186.04	\$319,635.83	\$235,791.95
Offsets to outlays	12,897.46	92.75	34,745.47	—
<i>Departmental</i>	<i>12,897.46</i>	<i>92.75</i>	<i>34,562.47</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>183.00</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	175,000.00	260,000.00	259,000.00	156,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>9,000.00</i>	<i>6,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>260,000.00</i>	<i>250,000.00</i>	<i>150,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,033.29	1,333.62	—	3,864.11
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,033.29	1,333.62	—	3,864.11
Refunds	581.16	216.23	244.92	24.93
Agency, trust, and investment	29,898.28	33,543.44	25,645.44	75,902.91
<i>Taxes and licenses for State</i>	<i>12,240.00</i>	<i>8,500.00</i>	<i>11,665.60</i>	<i>14,280.00</i>
<i>Taxes for county</i>	<i>13,927.23</i>	<i>14,479.14</i>	<i>11,501.61</i>	<i>24,324.95</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,731.05</i>	<i>10,564.30</i>	<i>2,478.23</i>	<i>3,083.55</i>
All other	—	—	—	34,214.41
RECAPITULATION.				
Revenue and offsets to outlays	\$344,603.31	\$277,898.41	\$397,735.13	\$314,194.82
Premiums	—	—	—	—
Municipal indebtedness	175,000.00	260,000.00	259,000.00	156,000.00
Transfers and refunds	2,614.45	1,549.85	244.92	3,889.04
Agency, trust, and investment	29,898.28	33,543.44	25,645.44	75,902.91
Total receipts	\$552,116.04	\$572,991.70	\$682,625.49	\$549,986.77
Balance on hand, including funds	10,422.46	19,058.83	43,815.86	18,216.79
GRAND TOTAL	\$562,538.50	\$592,050.53	\$726,441.35	\$568,203.56

Graded According to Population of 1930 — Continued.

PAYMENTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
Maintenance	\$284,830.69	\$236,233.16	\$270,805.91	\$244,338.62
Departmental	260,631.28	216,761.30	242,254.52	239,433.08
General government	23,636.33	11,827.04	16,418.87	14,326.77
Protection of persons and property	35,668.39	17,402.61	37,160.55	19,225.20
Health and sanitation	7,943.57	9,705.52	16,595.19	12,529.38
Highways	63,436.24	44,981.46	59,558.23	41,799.70
Charities	15,068.75	20,354.61	14,837.00	23,023.73
Soldiers' benefits	4,180.25	1,566.80	1,022.50	3,473.51
Schools	100,880.09	100,249.69	82,563.55	114,485.61
Libraries	1,045.50	5,935.31	5,317.84	2,000.00
Recreation	1,424.94	2,145.24	5,718.26	4,403.07
Pensions	—	—	—	—
Unclassified	2,347.22	2,593.02	3,062.53	4,166.11
Public service enterprises	20,224.24	19,471.86	21,774.08	329.45
Electric light	—	—	—	—
Water	20,224.24	19,471.86	21,774.08	—
All other	—	—	—	329.45
Cemeteries	3,975.17	—	6,777.31	4,576.09
Administration of trust funds	—	—	—	—
Interest	11,608.95	12,627.42	13,056.73	6,213.91
Loans, general purposes	9,051.45	9,703.42	10,824.23	6,213.91
Loans, public service enterprises	2,557.50	2,924.00	2,232.50	—
Loans, cemeteries	—	—	—	—
Outlays	31,489.98	15,838.46	93,079.86	58,088.48
Departmental	24,425.85	12,393.58	90,723.11	58,088.48
General government	—	1,000.00	—	171.50
Protection of persons and property	—	—	8,072.59	—
Health and sanitation	—	415.24	—	780.98
Highways	23,212.50	10,557.31	82,350.52	43,136.00
Charities	—	—	—	—
Schools	1,213.35	421.03	—	13,000.00
Libraries	—	—	—	—
Recreation	—	—	—	1,000.00
Unclassified	—	—	300.00	—
Public service enterprises	7,064.13	3,444.88	2,356.75	—
Electric light	—	—	—	—
Water	7,064.13	3,444.88	2,356.75	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	174,500.00	275,200.00	280,495.05	168,000.00
From sinking funds	—	—	—	—
From revenue and other sources	24,500.00	10,200.00	30,495.05	18,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	150,000.00	265,000.00	250,000.00	150,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	2,033.29	1,333.62	—	3,864.11
To sinking funds from revenue	—	—	—	—
All other	2,033.29	1,333.62	—	3,864.11
Refunds	581.16	216.23	244.92	24.93
Agency, trust, and investment	29,457.01	33,708.74	26,497.29	75,902.91
Taxes and licenses for State	12,240.00	8,500.00	11,665.60	14,280.00
Taxes for county	13,927.23	14,479.14	11,501.61	24,324.95
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	3,289.78	10,729.60	3,330.08	3,083.55
All other	—	—	—	34,214.41
RECAPITULATION.				
Maintenance and interest	\$296,439.64	\$248,860.58	\$283,862.64	\$250,552.53
Permanent debt (except from sinking funds)	24,500.00	10,200.00	30,495.05	18,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,489.98	15,838.46	93,079.86	58,088.48
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	265,000.00	250,000.00	150,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,614.45	1,549.85	244.92	3,889.04
Agency, trust, and investment	29,457.01	33,708.74	26,497.29	75,902.91
Total payments	\$534,501.08	\$575,157.63	\$684,179.76	\$556,432.96
Balance on hand, including funds	28,037.42	16,892.90	42,261.59	11,770.60
GRAND TOTAL	\$562,538.50	\$592,050.53	\$726,441.35	\$568,203.56

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
REVENUE.	\$387,492.70	\$138,948.83	\$363,953.50	\$246,684.84
General	255,685.42	129,207.58	323,385.92	197,345.91
<i>Taxes</i>	<i>249,939.85</i>	<i>112,347.68</i>	<i>321,355.92</i>	<i>196,076.80</i>
Property, poll. and income	237,251.05	110,089.52	312,812.87	180,573.08
Corporation, bank, etc.	12,688.80	2,258.16	8,543.05	15,503.72
<i>Licenses and permits</i>	<i>1,068.50</i>	<i>216.00</i>	<i>330.50</i>	<i>306.00</i>
<i>Fines and forfeits</i>	<i>883.90</i>	<i>218.87</i>	<i>85.00</i>	<i>220.40</i>
<i>Grants and gifts</i>	<i>3,793.17</i>	<i>16,425.03</i>	<i>1,614.50</i>	<i>742.71</i>
For expenses	3,793.17	16,425.03	1,614.50	742.71
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	131,807.28	9,741.25	40,567.58	49,338.93
<i>Special assessments</i>	<i>2,333.73</i>	<i>284.47</i>	<i>—</i>	<i>197.33</i>
To meet expenses	2,333.73	284.47	—	—
To meet outlays	—	—	—	197.33
<i>Privileges</i>	<i>10,333.07</i>	<i>4,029.29</i>	<i>7,106.78</i>	<i>8,773.67</i>
<i>Departmental</i>	<i>12,151.63</i>	<i>3,154.70</i>	<i>7,336.86</i>	<i>10,862.21</i>
General government	533.50	786.96	—	1,993.19
Protection of persons and property	387.95	115.23	—	193.73
Health and sanitation	93.57	525.00	730.14	1,290.70
Highways	679.49	—	—	700.19
Charities	4,145.17	1,630.16	5,581.68	3,489.62
Soldiers' benefits	557.25	95.75	528.00	459.00
Schools	4,394.70	1.50	455.04	2,639.41
Libraries	—	—	42.00	33.35
Recreation	—	—	—	—
Unclassified	1,360.00	.10	—	63.02
<i>Public service enterprises</i>	<i>99,459.49</i>	<i>—</i>	<i>24,056.56</i>	<i>21,712.75</i>
Electric light	77,277.78	—	—	—
Water	22,157.21	—	24,056.56	21,712.75
All other	24.50	—	—	—
<i>Cemeteries</i>	<i>1,491.50</i>	<i>21.00</i>	<i>—</i>	<i>3,536.29</i>
<i>Interest</i>	<i>6,037.86</i>	<i>2,251.79</i>	<i>2,067.38</i>	<i>4,256.68</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,014.16	41.81	—	720.29
All other	4,023.70	2,209.98	2,067.38	3,536.39
NON-REVENUE.	\$235,732.39	\$114,049.54	\$243,172.60	\$263,848.36
Offsets to outlays	426.92	4,000.00	3,644.85	8,406.00
<i>Departmental</i>	<i>—</i>	<i>4,000.00</i>	<i>7.50</i>	<i>4,500.00</i>
<i>Public service enterprises</i>	<i>426.92</i>	<i>—</i>	<i>3,637.35</i>	<i>3,906.00</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	193,000.00	100,000.00	210,000.00	225,000.00
<i>Loans, general purposes</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>187,000.00</i>	<i>100,000.00</i>	<i>210,000.00</i>	<i>225,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	832.13	85.34	565.70
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	832.13	85.34	565.70
Refunds	287.03	50.85	718.12	505.43
Agency, trust, and investment	42,018.44	9,166.56	28,724.29	29,371.23
<i>Taxes and licenses for State</i>	<i>9,545.29</i>	<i>4,250.00</i>	<i>13,685.00</i>	<i>7,735.00</i>
<i>Taxes for county</i>	<i>14,449.12</i>	<i>4,835.84</i>	<i>14,146.02</i>	<i>16,150.59</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>18,024.03</i>	<i>80.72</i>	<i>893.27</i>	<i>5,485.64</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$387,919.62	\$142,948.83	\$367,598.35	\$255,090.84
Premiums	—	—	—	—
Municipal indebtedness	193,000.00	100,000.00	210,000.00	225,000.00
Transfers and refunds	287.03	882.98	803.46	1,071.13
Agency, trust, and investment	42,018.44	9,166.56	28,724.29	29,371.23
Total receipts	\$623,225.09	\$252,998.37	\$607,126.10	\$510,533.20
Balance on hand, including funds	88,723.23	11,150.78	491.69	32,810.63
GRAND TOTAL	\$711,948.32	\$264,149.15	\$607,617.79	\$543,343.83

Graded According to Population of 1930 — Continued.

PAYMENTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
Maintenance	\$294,117.67	\$108,808.60	\$227,935.64	\$205,978.48
<i>Departmental</i>	234,716.79	108,740.60	217,952.91	193,941.51
General government	17,057.37	12,327.54	16,476.28	14,288.40
Protection of persons and property	28,691.94	9,740.55	26,295.59	18,126.44
Health and sanitation	10,562.75	2,866.94	12,795.83	7,787.12
Highways	41,341.41	28,430.53	50,712.30	36,726.29
Charities	26,259.29	2,798.38	18,839.34	13,474.96
Soldiers' benefits	3,716.16	594.75	1,219.60	1,630.73
Schools	95,679.05	49,629.40	86,248.06	88,280.47
Libraries	632.97	1,233.31	1,429.80	6,713.23
Recreation	3,759.00	269.60	1,572.52	1,869.92
Pensions	300.00	—	—	676.00
Unclassified	6,716.85	849.60	2,363.59	4,367.95
<i>Public service enterprises</i>	56,327.67	—	9,982.73	7,599.05
Electric light	45,914.91	—	—	—
Water	10,412.76	—	9,982.73	7,599.05
All other	—	—	—	—
<i>Cemeteries</i>	3,073.21	68.00	—	4,437.92
<i>Administration of trust funds</i>	—	—	—	—
Interest	20,326.95	4,713.01	34,031.83	13,319.19
<i>Loans, general purposes</i>	15,559.95	4,713.01	12,831.83	13,319.19
<i>Loans, public service enterprises</i>	4,767.00	—	21,200.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	29,175.34	14,963.21	42,964.49	20,197.76
<i>Departmental</i>	4,997.03	14,963.21	19,459.57	14,871.20
General government	595.00	—	1,446.00	988.09
Protection of persons and property	524.00	—	—	—
Health and sanitation	1,838.36	—	—	—
Highways	1,441.00	14,126.48	7,338.85	13,883.11
Charities	—	—	—	—
Schools	598.67	836.73	8,908.79	—
Libraries	—	—	—	—
Recreation	—	—	1,765.93	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	24,178.31	—	23,504.92	5,226.56
Electric light	21,069.82	—	—	—
Water	3,108.49	—	23,504.92	5,226.56
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	100.00
Municipal indebtedness	271,950.00	109,400.00	245,000.00	247,700.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	46,950.00	9,400.00	35,000.00	17,700.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	225,000.00	100,000.00	210,000.00	230,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	832.13	85.34	565.70
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	832.13	85.34	565.70
Refunds	287.03	50.85	718.12	505.43
Agency, trust, and investment	69,637.82	9,208.37	28,724.29	29,500.82
<i>Taxes and licenses for State</i>	9,545.29	4,250.00	13,685.00	7,735.00
<i>Taxes for county</i>	14,449.12	4,835.84	14,146.02	16,150.59
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	45,643.41	122.53	893.27	5,615.23
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$314,444.62	\$113,521.61	\$261,967.47	\$219,297.67
Permanent debt (except from sinking funds)	46,950.00	9,400.00	35,000.00	17,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,175.34	14,963.21	42,964.49	20,197.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	225,000.00	100,000.00	210,000.00	230,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	287.03	832.98	803.46	1,071.13
Agency, trust, and investment	69,637.82	9,208.37	28,724.29	29,500.82
Total payments	\$685,494.81	\$247,976.17	\$579,459.71	\$517,767.38
Balance on hand, including funds	26,453.51	16,172.98	28,158.08	25,576.45
GRAND TOTAL	\$711,948.32	\$264,149.15	\$607,617.79	\$543,343.83

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Foxborough POPULATION 5,347	Easton POPULATION 5,298
REVENUE.	\$243,604.29	\$231,186.86
General	219,567.08	185,649.18
<i>Taxes</i>	<i>218,128.81</i>	<i>157,728.81</i>
Property, poll, and income	207,157.07	144,896.20
Corporation, bank, etc.	10,971.74	12,832.61
<i>Licenses and permits</i>	<i>218.50</i>	<i>503.50</i>
<i>Fines and forfeits</i>	<i>387.00</i>	<i>531.54</i>
<i>Grants and gifts</i>	<i>832.77</i>	<i>26,839.96</i>
For expenses	832.77	26,839.96
For outlays	—	—
<i>All other</i>	—	45.37
Commercial	24,037.21	45,537.68
<i>Special assessments</i>	<i>2,487.58</i>	<i>210.05</i>
To meet expenses	—	210.05
To meet outlays	2,487.58	—
<i>Privileges</i>	<i>9,530.34</i>	<i>10,562.68</i>
<i>Departmental</i>	<i>7,806.04</i>	<i>10,254.03</i>
General government	—	719.59
Protection of persons and property	28.24	155.23
Health and sanitation	—	306.00
Highways	492.50	1,867.13
Charities	5,800.68	3,184.16
Soldiers' benefits	284.00	390.00
Schools	555.81	3,618.92
Libraries	144.81	—
Recreation	—	—
Unclassified	—	13.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>
Electric light	—	—
Water	—	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>4,713.25</i>	<i>24,510.92</i>
On sinking funds	—	—
On trust and investment funds	842.35	22,235.34
All other	3,870.90	2,275.58
NON-REVENUE.	\$233,981.55	\$796,554.75
Offsets to outlays	18,314.69	—
<i>Departmental</i>	<i>18,314.69</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	190,000.00	240,559.50
<i>Loans, general purposes</i>	<i>—</i>	<i>150,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>190,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>559.50</i>
Transfers	164.14	21,190.78
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>All other</i>	164.14	21,190.78
Refunds	138.51	4,139.68
Agency, trust, and investment	25,364.21	530,664.79
<i>Taxes and licenses for State</i>	<i>7,244.19</i>	<i>7,905.00</i>
<i>Taxes for county</i>	<i>7,136.04</i>	<i>8,171.30</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>674.75</i>	<i>492,373.50</i>
<i>All other</i>	10,309.23	22,214.99
RECAPITULATION.		
Revenue and offsets to outlays	\$261,918.98	\$231,186.86
Premiums	—	559.50
Municipal indebtedness	190,000.00	240,000.00
Transfers and refunds	302.65	25,330.46
Agency, trust, and investment	25,364.21	530,664.79
Total receipts	\$477,585.84	\$1,027,741.61
Balance on hand, including funds	8,657.47	16,079.77
GRAND TOTAL	\$486,243.31	\$1,043,821.38

Graded According to Population of 1930 — Continued.

PAYMENTS.						Foxborough POPULATION 5,347	Easton POPULATION 5,298
Maintenance						\$172,751.78	\$187,787.13
<i>Departmental</i>						172,751.78	186,718.63
General government						8,847.12	10,903.95
Protection of persons and property						19,184.51	13,211.34
Health and sanitation						4,896.14	7,960.21
Highways						48,367.91	30,674.20
Charities						14,412.28	15,052.27
Soldiers' benefits						755.00	1,337.73
Schools						71,810.19	104,222.71
Libraries						2,623.45	—
Recreation						203.82	—
Pensions						—	491.04
Unclassified						1,651.36	2,865.18
<i>Public service enterprises</i>						—	—
Electric light						—	—
Water						—	—
All other						—	—
<i>Cemeteries</i>						—	—
<i>Administration of trust funds</i>						—	1,068.50
Interest						13,719.05	2,505.20
<i>Loans, general purposes</i>						13,719.05	2,505.20
<i>Loans, public service enterprises</i>						—	—
<i>Loans, cemeteries</i>						—	—
Outlays						40,070.80	61,864.43
<i>Departmental</i>						40,070.80	61,864.43
General government						—	—
Protection of persons and property						—	483.41
Health and sanitation						541.04	—
Highways						33,407.56	19,475.39
Charities						—	—
Schools						6,122.20	41,905.63
Libraries						—	—
Recreation						—	—
Unclassified						—	—
<i>Public service enterprises</i>						—	—
Electric light						—	—
Water						—	—
All other						—	—
<i>Cemeteries</i>						—	—
Municipal indebtedness						220,000.00	90,000.00
<i>From sinking funds</i>						—	—
<i>From revenue and other sources</i>						30,000.00	—
<i>Bonds refunded, current year</i>						—	—
<i>Temporary loans (including revenue loans)</i>						190,000.00	90,000.00
<i>Warrants or orders, previous years</i>						—	—
Transfers						164.14	21,190.78
<i>To sinking funds from revenue</i>						—	—
<i>All other</i>						164.14	21,190.78
Refunds						138.51	4,139.68
Agency, trust, and investment						26,006.13	529,874.34
<i>Taxes and licenses for State</i>						7,214.19	7,905.00
<i>Taxes for county</i>						7,136.04	8,171.30
<i>Expenditures for grade crossings</i>						—	—
<i>Sinking and other permanent funds</i>						1,352.96	491,583.05
<i>All other</i>						10,272.94	22,214.99
RECAPITULATION.							
Maintenance and interest						\$186,470.83	\$190,292.33
Permanent debt (except from sinking funds)						30,000.00	—
Sinking fund requirements from revenue						—	—
Outlays						40,070.80	61,864.43
Permanent debt from sinking funds						—	—
Bonds refunded, current year						—	—
Temporary loans						190,000.00	90,000.00
Transfers (except to sinking funds)						—	—
and refunds						302.65	25,330.46
Agency, trust, and investment						26,006.13	529,874.34
Total payments						\$472,850.41	\$897,361.56
Balance on hand, including funds						13,392.90	146,459.82
GRAND TOTAL						\$486,243.31	\$1,043,821.38

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (83 TOWNS).		POPULATION 914,547
REVENUE.		\$55,308,888.64
General		43,376,809.46
<i>Taxes</i>		42,729,840.94
Property, poll, and income		40,397,772.13
Corporation, bank, etc.		2,332,068.81
<i>Licenses and permits</i>		106,614.84
<i>Fines and forfeits</i>		114,056.90
<i>Grants and gifts</i>		423,325.56
For expenses		409,282.51
For outlays		14,043.05
<i>All other</i>		2,971.22
Commercial		11,932,079.18
<i>Special assessments</i>		499,321.63
To meet expenses		44,919.03
To meet outlays		454,402.60
<i>Privileges</i>		2,012,959.06
<i>Departmental</i>		1,601,727.74
General government		93,739.48
Protection of persons and property		56,768.64
Health and sanitation		304,149.00
Highways		53,419.51
Charities		2,647,433.47
Soldiers' benefits		47,942.60
Schools		331,846.32
Libraries		31,227.72
Recreation		13,842.44
Unclassified		1,153,358.56
<i>Public service enterprises</i>		6,792,118.52
Electric light		2,967,901.66
Water		3,698,128.88
All other		126,087.98
<i>Cemeteries</i>		209,708.72
<i>Interest</i>		816,243.51
On sinking funds		44,139.64
On trust and investment funds		188,403.36
All other		583,700.51
NON-REVENUE.		\$40,110,542.65
Offsets to outlays		1,070,605.22
<i>Departmental</i>		973,637.15
<i>Public service enterprises</i>		96,968.07
<i>Cemeteries</i>		—
Municipal indebtedness		32,528,504.84
<i>Loans, general purposes</i>		4,698,150.00
<i>Loans, public service enterprises</i>		362,825.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		58,000.00
<i>Temporary loans (including revenue loans)</i>		27,331,400.00
<i>Unpaid warrants or orders, current year</i>		42,941.19
<i>Premiums</i>		35,188.65
Transfers		599,608.39
<i>From sinking funds</i>		272,665.00
<i>All other</i>		326,943.39
Refunds		147,489.33
Agency, trust, and investment		5,764,334.87
<i>Taxes and licenses for State</i>		1,689,544.30
<i>Taxes for county</i>		2,105,832.75
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		1,880,624.95
<i>All other</i>		88,332.87
RECAPITULATION.		
Revenue and offsets to outlays		\$56,379,493.86
Premiums		35,188.65
Municipal indebtedness		32,493,316.19
Transfers and refunds		747,097.72
Agency, trust, and investment		5,764,334.87
Total receipts		\$95,419,431.29
Balance on hand, including funds		7,109,057.13
GRAND TOTAL		\$102,528,488.42

¹ Includes \$69.26 from administration of trust funds.² Includes \$145,579.23 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 102.

AGGREGATE PAYMENTS (83 TOWNS).		POPULATION 914,547
Maintenance		\$39,944,124.37
<i>Departmental</i>		35,331,359.63
General government		2,314,325.76
Protection of persons and property		5,166,612.39
Health and sanitation		2,505,467.15
Highways		5,516,612.14
Charities		¹ 2,454,041.23
Soldiers' benefits		264,125.27
Schools		14,953,871.16
Libraries		747,654.12
Recreation		806,022.18
Pensions		107,807.16
Unclassified		494,821.07
<i>Public service enterprises</i>		² 4,283,516.23
Electric light		2,221,753.16
Water		1,938,664.21
All other		123,098.86
<i>Cemeteries</i>		322,498.25
<i>Administration of trust funds</i>		6,750.26
Interest		2,954,028.24
<i>Loans, general purposes</i>		2,421,774.92
<i>Loans, public service enterprises</i>		532,228.32
<i>Loans, cemeteries</i>		25.00
Outlays		13,899,837.44
<i>Departmental</i>		12,011,687.21
General government		340,957.01
Protection of persons and property		554,113.94
Health and sanitation		1,948,671.86
Highways		5,259,740.88
Charities		³ 94,944.83
Schools		3,156,973.33
Libraries		158,018.63
Recreation		311,110.90
Unclassified		187,155.78
<i>Public service enterprises</i>		⁴ 1,834,543.64
Electric light		² 456,714.89
Water		1,370,351.05
All other		7,477.70
<i>Cemeteries</i>		53,606.59
Municipal indebtedness		32,414,589.27
<i>From sinking funds</i>		⁴ 262,000.00
<i>From revenue and other sources</i>		⁵ 4,595,975.43
<i>Bonds refunded, current year</i>		58,000.00
<i>Temporary loans (including revenue loans)</i>		27,431,000.00
<i>Warrants or orders, previous years</i>		67,613.84
Transfers		599,608.39
<i>To sinking funds from revenue</i>		23,346.59
<i>All other</i>		576,261.80
Refunds		147,489.33
Agency, trust, and investment		5,553,926.27
<i>Taxes and licenses for State</i>		1,689,544.30
<i>Taxes for county</i>		2,105,832.75
<i>Expenditures for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		1,669,428.49
<i>All other</i>		89,120.73

RECAPITULATION.

Maintenance and interest	\$42,898,152.61
Permanent debt (except from sinking funds)	⁵ 4,595,975.43
Sinking fund requirements from revenue	23,346.59
Outlays	13,899,837.44
Permanent debt from sinking funds	⁴ 262,000.00
Bonds refunded, current year	58,000.00
Temporary loans	27,498,613.84
Transfers (except to sinking funds)	
and refunds	723,751.13
Agency, trust, and investment	5,553,926.27
Total payments	\$95,513,603.31
Balance on hand, including funds	7,014,885.11
GRAND TOTAL	\$102,528,488.42

¹ Includes \$233,942.91 for municipal general hospitals.

² Includes gas. See footnotes on pp. 87 and 103.

³ Includes \$62,568.15 for municipal general hospitals.

⁴ Includes serial payments of \$1,000.

⁵ Includes \$40,000 paid from school insurance; \$33,368.44 paid from offsets to outlays; \$16,849.21 paid from balance of loan appropriation; \$2,880 paid to the county for debt incurred for bridge purposes.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1929.*

TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
				Revenue	Other	
Brookline	\$2,302,275.00	\$1,903,275.00	\$399,000.00	—	—	—
Arlington	1,953,227.92	1,528,500.00	210,000.00	\$200,000.00	—	\$14,727.92
Watertown	2,471,500.00	2,008,500.00	163,000.00	300,000.00	—	—
Framingham	2,386,600.00	1,610,600.00	376,000.00	400,000.00	—	—
Belmont	1,572,000.00	1,379,000.00	193,000.00	—	—	—
Methuen	1,080,500.00	717,000.00	63,500.00	300,000.00	—	—
Weymouth	1,127,000.00	900,000.00	127,000.00	100,000.00	—	—
Winthrop	821,100.00	574,600.00	71,500.00	175,000.00	—	—
West Springfield	1,834,500.00	1,468,500.00	191,000.00	175,000.00	—	—
Milton	1,209,000.00	793,000.00	366,000.00	50,000.00	—	—
Wakefield	1,510,500.00	963,000.00	397,500.00	150,000.00	—	—
Branintree	918,500.00	783,500.00	35,000.00	100,000.00	—	—
Greenfield	597,750.00	448,000.00	149,750.00	—	—	—
Dedham	981,975.00	281,975.00	—	—	—	—
Norwood	1,313,496.51	1,174,900.00	53,000.00	75,000.00	—	10,596.51
Milford	350,000.00	200,000.00	—	150,000.00	—	—
Saugus	366,500.00	147,000.00	29,500.00	190,000.00	—	—
Southbridge	292,970.00	192,970.00	—	100,000.00	—	—
Natick	943,395.00	565,065.00	133,330.00	245,000.00	—	—
Plymouth	367,659.14	342,500.00	24,666.64	—	—	492.50
Webster	830,000.00	605,000.00	—	225,000.00	—	—
Danvers	662,800.00	257,000.00	405,800.00	—	—	—
Clinton	249,400.00	189,000.00	13,500.00	46,900.00	—	—
Winchester	797,500.00	751,500.00	46,000.00	—	—	—
Adams	479,000.00	479,000.00	—	—	—	—
Amesbury	469,750.00	239,250.00	180,500.00	50,000.00	—	—
Wellesley	1,332,000.00	1,007,000.00	325,000.00	—	—	—
Easthampton	50,000.00	50,000.00	—	—	—	—
Fairhaven	277,490.00	187,490.00	—	90,000.00	—	—
Needham	930,000.00	558,000.00	97,000.00	275,000.00	—	—
Athol	499,200.00	271,200.00	153,000.00	75,000.00	—	—
Swampscott	876,300.00	697,300.00	79,000.00	100,000.00	—	—
North Attleborough	297,000.00	224,000.00	73,000.00	—	—	—
Stoneham	475,000.00	312,000.00	33,000.00	125,000.00	\$5,000.00	—
Andover	431,000.00	396,000.00	36,000.00	—	—	—
Reading	659,300.00	392,000.00	117,300.00	150,000.00	—	—
Northridge	251,209.75	249,000.00	—	—	—	—
Palmer	267,000.00	217,000.00	—	50,000.00	—	—
Lexington	941,500.00	561,500.00	107,500.00	250,000.00	22,500.00	—
Bridgewater	564,000.00	85,000.00	429,000.00	50,000.00	—	—
Ludlow	188,000.00	158,000.00	—	30,000.00	—	—
						2,299.75
						P.D. 79.

Dartmouth	721,375.00	400,875.00	218,500.00	100,000.00	2,000.00	-
Marblehead	674,000.00	522,000.00	152,000.00	-	-	-
Middleborough	275,800.00	150,000.00	65,800.00	60,000.00	-	-
Hudson	481,750.00	302,000.00	179,750.00	-	-	-
Stoughton	319,500.00	242,500.00	27,000.00	50,000.00	-	-
Marblehead	247,000.00	232,000.00	15,000.00	-	-	-
Whitman	352,000.00	234,000.00	18,000.00	100,000.00	-	-
Rockland	441,000.00	281,000.00	-	160,000.00	-	-
Concord	758,500.00	506,000.00	182,500.00	70,000.00	-	-
Ware	130,050.00	118,050.00	12,000.00	-	-	-
Walpole	459,525.00	300,500.00	109,025.00	50,000.00	-	-
Barnstable	289,000.00	264,000.00	-	25,000.00	-	-
Maynard	336,000.00	336,000.00	-	-	-	-
Agawam	525,000.00	375,000.00	70,000.00	80,000.00	-	-
Grafton	129,000.00	74,000.00	-	55,000.00	-	-
Franklin	473,000.00	265,000.00	123,000.00	85,000.00	-	-
Chelmsford	149,076.00	131,076.00	-	18,000.00	-	-
North Andover	185,000.00	159,000.00	6,000.00	20,000.00	-	-
Millbury	103,000.00	43,000.00	-	30,000.00	-	-
Dracut	195,073.77	100,000.00	-	80,000.00	-	-
Shrewsbury	490,900.00	245,900.00	90,000.00	155,000.00	-	-
South Hadley	146,000.00	134,000.00	12,000.00	-	-	-
Hingham	309,000.00	309,000.00	-	-	-	-
Randolph	148,300.00	82,300.00	6,000.00	60,000.00	-	-
Westborough	70,000.00	60,000.00	-	10,000.00	-	-
Mansfield	256,000.00	78,500.00	147,500.00	30,000.00	-	-
Uxbridge	158,500.00	69,000.00	39,500.00	50,000.00	-	-
Spencer	183,000.00	126,500.00	36,500.00	20,000.00	-	-
Winchendon	267,000.00	217,000.00	-	50,000.00	-	-
Auburn	226,950.00	171,950.00	-	55,000.00	-	-
Great Barrington	118,000.00	118,000.00	-	-	-	-
Amherst	182,200.00	182,200.00	-	-	-	-
Billerica	153,500.00	78,500.00	50,000.00	25,000.00	-	-
Abington	152,025.53	10,400.00	69,600.00	75,000.00	-	-
Canton	122,500.00	19,500.00	43,000.00	60,000.00	-	-
Wareham	45,500.00	45,500.00	-	-	-	-
Ipswich	350,850.00	181,600.00	107,250.00	62,000.00	-	-
Tewksbury	68,000.00	21,000.00	-	45,000.00	-	-
Somerset	674,500.00	164,500.00	510,000.00	-	-	-
Orange	228,200.00	153,200.00	-	75,000.00	-	-
Foxborough	199,000.00	149,000.00	-	50,000.00	-	-
Easton	150,000.00	150,000.00	-	-	-	-
83 Towns	\$47,173,473.62	\$33,670,676.00	\$7,368,271.64	\$6,061,900.00	\$29,500.00	\$43,125.98

15,073.77

25.53

TABLE III. — *Relation of Indebtedness to Valuation — 1929.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property including motor vehicles as of April 1, 1929, together with the supplemental assessment of December, 1929, exclusive of the non-resident bank stock.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valuation	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater	9,055	8.9	\$5,763,789	\$514,000.00	—	\$514,000.00
2 Concord	7,477	6.5	9,173,796	688,500.00	\$89,717.82	598,782.18
3 Hudson	8,469	6.3	7,625,443	481,750.00	—	481,750.00
4 Wakefield	16,318	5.7	23,916,405	1,360,500.00	—	1,360,500.00
5 Framingham	22,210	5.4	37,108,027	1,986,600.00	—	1,986,600.00
6 West Springfield 16,684		5.3	29,169,194	1,659,500.00	100,000.00	1,559,500.00
7 Webster	12,992	4.8	12,565,095	605,000.00	—	605,000.00
8 Dartmouth	8,778	4.8	13,017,335	621,375.00	—	621,375.00
9 Somerset	5,398	4.7	14,312,007	674,500.00	—	674,500.00
10 Agawam	7,095	4.6	9,631,268	445,000.00	—	445,000.00
11 Natick	13,589	4.6	14,059,100	698,395.00	55,749.79	642,645.21
12 Maynard	7,156	4.5	7,414,957	336,000.00	—	336,000.00
13 Danvers	12,957	4.5	12,869,951	682,800.00	81,126.14	581,673.86
14 Norwood	15,049	4.4	28,014,790	1,227,900.00	—	1,227,900.00
15 Shrewsbury	6,910	4.4	8,439,118	335,900.00	—	335,900.00
16 Franklin	7,028	4.0	9,798,832	388,000.00	—	388,000.00
17 Watertown	34,913	3.9	55,359,870	2,171,500.00	—	2,171,500.00
18 Belmont	21,748	3.8	39,693,459	1,572,000.00	49,439.86	1,522,560.14
19 Wellesley	11,439	3.7	36,343,114	1,332,000.00	—	1,332,000.00
20 Ipswich	5,599	3.6	8,025,698	288,850.00	—	288,850.00
21 Adams	12,697	3.6	13,354,350	479,000.00	—	479,000.00
22 Methuen	21,069	3.5	20,770,904	780,500.00	46,929.93	733,570.07
23 Winchendon	6,202	3.5	6,171,029	217,000.00	—	217,000.00
24 Spencer	6,272	3.4	4,787,062	163,000.00	—	163,000.00
25 Lexington	9,467	3.4	20,481,644	691,500.00	—	691,500.00
26 Amesbury	11,899	3.3	12,580,740	419,750.00	—	419,750.00
27 Braintree	15,712	3.3	24,768,420	818,500.00	—	818,500.00
28 Marblehead	8,668	3.3	20,661,259	674,000.00	—	674,000.00
29 Swampscott	10,346	3.2	24,302,278	776,300.00	—	776,300.00
30 Milton	16,434	3.2	36,793,505	1,159,000.00	—	1,159,000.00
31 Athol	10,677	3.1	11,701,825	424,200.00	55,685.32	368,514.68
32 Rockland	7,524	3.1	8,926,654	281,000.00	—	281,000.00
33 Reading	9,767	3.1	16,248,949	509,300.00	—	509,300.00
34 Stoughton	8,204	3.0	9,109,908	269,500.00	—	269,500.00
35 Needham	10,845	2.9	22,231,557	655,000.00	—	655,000.00
36 Whitman	7,638	2.9	8,722,480	252,000.00	—	252,000.00
37 Auburn	6,147	2.8	6,127,985	171,950.00	—	171,950.00
38 No. Attleborough 10,197		2.7	11,064,820	297,000.00	—	297,000.00
39 Easton	5,298	2.7	5,590,329	150,000.00	—	150,000.00
40 Orange	5,365	2.7	5,749,750	153,200.00	—	153,200.00
41 Walpole	7,273	2.6	15,571,032	409,525.00	—	409,525.00
42 Arlington	36,094	2.6	62,272,125	1,738,500.00	105,618.58	1,632,881.42
43 Northbridge	9,713	2.6	9,597,450	249,000.00	—	249,000.00
44 Stoneham	10,060	2.5	13,985,570	350,000.00	—	350,000.00
45 Winchester	12,719	2.4	32,625,558	797,500.00	—	797,500.00
46 Foxborough	5,347	2.4	6,144,502	149,000.00	—	149,000.00
47 Winthrop	16,852	2.4	26,931,109	646,100.00	—	646,100.00
48 Greenfield	15,500	2.4	25,317,360	597,750.00	—	597,750.00
49 Andover	9,969	2.3	18,483,455	431,000.00	—	431,000.00
50 Dracut	6,912	2.3	4,333,429	100,000.00	—	100,000.00
51 Weymouth	20,882	2.3	45,063,874	1,027,000.00	—	1,027,000.00
52 Montague	8,081	2.2	11,028,337	247,000.00	—	247,000.00
53 Middleborough	8,608	2.2	9,924,310	215,800.00	—	215,800.00
54 Mansfield	6,364	2.1	8,103,764	226,000.00	56,765.98	169,234.02
55 Hingham	6,657	2.0	15,785,390	309,000.00	—	309,000.00
56 North Andover	6,961	1.9	8,764,757	165,000.00	—	165,000.00
57 Amherst	5,888	1.8	9,998,412	182,200.00	—	182,200.00
58 Palmer	9,577	1.8	12,272,504	217,000.00	—	217,000.00
59 Ware	7,385	1.7	7,680,255	130,050.00	—	130,050.00
60 Chelmsford	7,022	1.6	8,134,613	131,076.00	—	131,076.00
61 Fairhaven	10,951	1.5	12,366,567	187,490.00	—	187,490.00
62 Randolph	6,553	1.5	6,060,586	88,300.00	—	88,300.00
63 Grafton	7,030	1.5	5,086,498	74,000.00	—	74,000.00
64 Southbridge	14,264	1.4	12,231,135	192,970.00	20,000.00	172,970.00
65 South Hadley	6,773	1.4	10,345,483	146,000.00	—	146,000.00
66 Uxbridge	6,285	1.4	7,718,891	108,500.00	—	108,500.00
67 Ludlow	8,876	1.4	11,304,495	158,000.00	—	158,000.00
68 Plymouth	13,042	1.4	26,363,459	367,166.64	—	367,166.64

TABLE III. — *Relation of Indebtedness to Valuation — 1929 — Concluded.*

TOWNS. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valuation	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Billerica .	5,880	1.3	\$9,661,356	\$128,500.00	—	\$128,500.00
70 Brookline .	47,490	1.8	176,928,350	2,302,275.00	—	2,302,275.00
71 Abington .	5,872	1.3	6,278,702	80,000.00	—	80,000.00
72 Milford .	14,741	1.2	16,122,205	200,000.00	—	200,000.00
73 Westborough .	6,409	1.2	4,862,081	60,000.00	—	60,000.00
74 Saugus .	14,700	1.2	14,747,658	176,500.00	—	176,500.00
75 Great Barrington	5,934	1.2	9,933,410	118,000.00	—	118,000.00
76 Barnstable .	7,271	1.2	22,423,633	264,000.00	—	264,000.00
77 Dedham .	15,136	1.1	25,389,165	281,975.00	—	281,975.00
78 Millbury .	6,957	0.7	6,060,838	43,000.00	—	43,000.00
79 Canton .	5,816	0.7	9,288,754	62,500.00	—	62,500.00
80 Tewksbury .	5,585	0.6	3,606,564	21,000.00	—	21,000.00
81 Wareham .	5,686	0.4	12,500,298	45,500.00	—	45,500.00
82 Easthampton .	11,323	0.3	14,318,386	50,000.00	—	50,000.00
83 Clinton .	12,817	0.2	16,374,609	202,500.00	\$175,000.00	27,500.00
83 Towns	914,547	2.7	\$1,464,437,625	\$41,068,447.64	\$836,033.42	\$40,232,414.22

TABLE IV. — *Debt Transactions for 1929 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of deepening Neponset River and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 125, under the section "Municipal Indebtedness."

Refunding bonds for the current year were issued for water purposes.

TOWNS. (Population over 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	\$700,000.00	—	\$1,250,000.00	—	—	\$225,925.00	\$28,100.00	—	\$1,250,000.00	—	—
Arlington	250,000.00	\$65,000.00	800,000.00	—	—	139,000.00	20,500.00	—	800,000.00	—	\$39,188.06
Watertown	330,500.00	—	1,200,000.00	—	—	210,000.00	61,000.00	—	1,100,000.00	\$30,000.00	—
Framingham	70,000.00	15,000.00	900,000.00	—	—	128,400.00	30,000.00	—	900,000.00	—	—
Belmont	255,000.00	15,000.00	225,000.00	—	—	115,500.00	22,500.00	—	225,000.00	—	—
Methuen	—	—	850,000.00	—	—	84,500.00	11,760.00	—	850,000.00	—	—
Weymouth	202,000.00	30,000.00	700,000.00	—	—	64,000.00	16,500.00	—	700,000.00	—	—
Wintthrop	30,000.00	—	385,000.00	—	—	91,700.00	16,500.00	—	410,000.00	—	—
West Springfield	218,000.00	—	740,000.00	—	—	145,500.00	37,000.00	—	745,000.00	—	—
Milton	56,000.00	—	700,000.00	—	—	87,000.00	25,000.00	—	725,000.00	50,000.00	—
Wakefield	123,000.00	—	450,000.00	—	—	77,000.00	48,000.00	—	475,000.00	—	—
Braintree	211,500.00	—	375,000.00	—	—	68,000.00	15,000.00	—	425,000.00	—	—
Greenfield	60,000.00	—	375,000.00	—	—	32,000.00	26,000.00	—	375,000.00	—	—
Dedham	—	—	400,000.00	—	—	57,275.00	—	—	400,000.00	—	—
Norwood	168,000.00	—	650,000.00	\$150,000.00	10,596.51	105,700.00	17,000.00	—	700,000.00	150,000.00	5,188.84
Milford	70,000.00	—	443,000.00	—	—	20,000.00	—	—	418,000.00	—	—
Saugus	—	—	455,000.00	—	—	25,500.00	3,000.00	—	440,000.00	—	—
Southbridge	—	—	440,000.00	—	—	70,110.00	—	—	440,000.00	—	—
Natick	76,500.00	10,000.00	670,000.00	—	—	52,000.00	17,670.00	—	660,000.00	—	—
Plymouth	—	—	300,000.00	—	492.50	44,500.00	10,666.66	—	300,000.00	—	2,092.50
Webster	—	—	410,000.00	—	—	56,500.00	—	—	360,000.00	—	—
Danvers	—	25,000.00	230,000.00	—	—	24,000.00	14,200.00	—	230,000.00	—	—
Clinton	—	—	446,900.00	20,000.00	—	13,000.00	4,500.00	\$1,000.00	425,000.00	20,000.00	—
Winchester	119,500.00	40,000.00	450,000.00	10,000.00	—	60,000.00	6,000.00	—	450,000.00	16,000.00	—
Adams	—	—	230,000.00	—	—	54,500.00	—	—	230,000.00	—	—
Amesbury	36,000.00	—	275,000.00	—	—	35,750.00	18,500.00	—	375,000.00	—	—
Wellesley	96,000.00	60,000.00	400,000.00	40,000.00	—	70,500.00	25,000.00	—	400,000.00	40,000.00	—
Easthampton	—	—	180,000.00	—	—	14,000.00	—	—	180,000.00	—	—
Fairhaven	—	—	315,000.00	—	—	58,205.00	—	—	315,000.00	—	—
Needham	25,000.00	20,000.00	625,000.00	—	—	36,400.00	17,000.00	—	675,000.00	—	—
Athol	—	—	275,000.00	—	—	29,000.00	22,000.00	—	200,000.00	—	—
Swampscott	253,700.00	—	300,000.00	—	—	54,550.00	8,500.00	—	300,000.00	—	—
North Attleborough	80,000.00	—	150,000.00	—	—	24,000.00	10,000.00	—	150,000.00	—	—
Stonham	106,000.00	10,000.00	425,000.00	5,000.00	—	27,000.00	9,000.00	—	400,000.00	—	—
Andover	—	—	275,000.00	—	—	46,000.00	—	—	275,000.00	—	—
Reading	—	—	345,000.00	—	—	46,000.00	23,800.00	—	320,000.00	—	—
Northbridge	—	—	205,000.00	—	2,066.49	23,000.00	—	—	205,000.00	—	4,345.82

Palmer	6,000.00	—	300,000.00	30,800.00	—	325,000.00	—
Lexington	—	30,000.00	575,000.00	69,000.00	32,450.00	525,000.00	—
Bridgewater	—	58,000.00	170,000.00	10,000.00	90,000.00	145,000.00	—
Ludlow	—	—	300,000.00	—	—	330,000.00	—
Dartmouth	—	—	200,000.00	—	—	200,000.00	—
Marblehead	45,000.00	—	200,000.00	2,000.00	16,000.00	230,000.00	—
Middleborough	—	—	210,000.00	—	25,000.00	230,000.00	—
Hudson	—	8,800.00	115,000.00	—	31,000.00	146,000.00	—
Stoughton	—	10,000.00	225,000.00	20,000.00	9,000.00	230,000.00	—
Montague	—	—	170,000.00	—	31,500.00	201,500.00	20,000.00
Whitman	—	—	235,000.00	—	20,600.00	255,600.00	—
Rockland	—	7,000.00	285,000.00	—	6,000.00	291,000.00	—
Concord	297,000.00	—	370,000.00	—	3,000.00	670,000.00	—
Ware	—	—	300,000.00	—	7,000.00	307,000.00	—
Walpole	—	—	300,000.00	—	107,500.00	407,500.00	—
Barnstable	140,000.00	4,025.00	300,000.00	—	2,000.00	442,025.00	—
Maynard	98,000.00	—	475,000.00	38,000.00	10,000.00	503,000.00	—
Agawam	—	—	50,000.00	—	—	50,000.00	—
Grafton	—	—	230,000.00	47,000.00	5,500.00	282,500.00	—
Franklin	—	—	190,000.00	13,000.00	—	203,000.00	—
Chelmsford	—	—	267,000.00	26,000.00	16,000.00	309,000.00	—
North Andover	—	—	133,000.00	21,627.00	—	154,627.00	—
Millbury	—	—	330,000.00	32,000.00	43,000.00	405,000.00	16,798.62
Dracut	—	—	180,000.00	18,500.00	—	198,500.00	—
Shrewsbury	—	8,000.00	305,000.00	9,000.00	8,000.00	322,000.00	—
South Hadley	—	—	90,000.00	29,950.00	2,000.00	121,950.00	—
Hingham	11,500.00	5,000.00	100,000.00	50,000.00	3,200.00	168,700.00	—
Westborough	69,000.00	—	50,000.00	12,000.00	—	81,000.00	—
Mansfield	—	—	140,000.00	11,000.00	13,500.00	164,500.00	—
Uxbridge	—	—	160,000.00	10,000.00	8,000.00	178,000.00	—
Spencer	—	—	95,000.00	22,000.00	3,500.00	120,500.00	—
Winchendon	—	—	175,000.00	12,100.00	—	187,100.00	—
Auburn	12,950.00	—	155,000.00	18,700.00	—	173,650.00	—
Great Barrington	48,000.00	—	175,000.00	26,000.00	—	201,000.00	—
Amherst	117,000.00	—	50,000.00	26,000.00	—	193,000.00	—
BillERICA	—	—	175,000.00	22,100.00	9,000.00	206,100.00	—
Abington	—	—	260,000.00	15,500.00	7,000.00	282,500.00	—
Canton	9,000.00	—	250,000.00	3,200.00	9,000.00	262,200.00	—
Wareham	6,000.00	—	150,000.00	10,000.00	—	166,000.00	—
Ipswich	6,000.00	—	187,000.00	18,000.00	—	205,000.00	—
Tewksbury	—	—	100,000.00	33,600.00	13,350.00	147,000.00	—
Somerset	—	—	210,000.00	9,400.00	—	219,400.00	—
Orange	—	—	225,000.00	15,000.00	20,000.00	260,000.00	—
Foxborough	—	—	190,000.00	17,700.00	—	207,700.00	—
Easton	150,000.00	—	90,000.00	30,000.00	—	170,000.00	—
83 Towns	\$4,498,150.00	\$420,825.00	\$27,061,900.00	\$269,500.00	\$42,941.19	\$3,565,317.00	\$1,065,646.66
						\$1,000.00	\$27,105,000.00
							\$326,000.00
							\$67,613.84

TABLE V. — *Sinking and Loan Fund Payments to the State — 1929.*

TOWNS. (Population over 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline . . .	\$49,590.04	—	\$49,590.04	\$27,202.39	\$7,223.35	\$15,164.30
Arlington . . .	23,870.82	—	23,870.82	14,144.35	4,099.93	5,626.54
Watertown . . .	17,895.31	—	17,895.31	9,136.52	2,426.26	6,332.53
Belmont . . .	15,194.05	—	15,194.05	8,945.35	2,717.95	3,530.75
Weymouth . . .	1,938.04	—	1,938.04	—	1,938.04	—
Winthrop . . .	10,544.75	—	10,544.75	6,345.85	1,103.98	3,094.92
Milton . . .	11,913.60	\$1,125.39	10,788.21	6,277.48	1,664.91	2,845.82
Wakefield . . .	6,943.68	—	6,943.68	5,912.60	1,031.08	—
Braintree . . .	21,077.60	—	21,077.60	20,019.55	1,058.05	—
Dedham . . .	6,164.33	1,016.48	5,147.85	4,039.96	1,107.89	—
Norwood . . .	28,817.35	1,960.36	26,856.99	26,856.99	—	—
Saugus . . .	596.12	—	596.12	—	596.12	—
Winchester . . .	9,007.38	—	9,007.38	7,671.08	1,336.30	—
Wellesley . . .	6,869.68	—	6,869.68	5,428.05	1,441.63	—
Needham . . .	15,453.95	—	15,453.95	14,542.53	911.42	—
Swampscott . . .	3,437.80	—	3,437.80	—	1,139.31	2,298.49
Stoneham . . .	5,422.22	—	5,422.22	3,262.12	567.61	1,592.49
Reading . . .	3,975.71	—	3,975.71	3,975.71	—	—
Lexington . . .	5,042.12	—	5,042.12	3,058.24	—	1,983.88
Stoughton . . .	9,904.11	435.64	9,468.47	9,468.47	—	—
Walpole . . .	15,340.97	471.94	14,869.03	14,869.03	—	—
Hingham . . .	637.09	—	637.09	—	637.09	—
Canton . . .	11,495.05	1,488.42	10,006.63	9,558.01	448.62	—
Totals . . .	\$281,131.77	\$6,498.23	\$274,633.54	\$200,714.28	\$31,449.54	\$42,469.72

The following towns over 5,000 population made no sinking and loan fund payments in 1929 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dartmouth	Marblehead	Rockland
Adams	Dracut	Maynard	Shrewsbury
Agawam	Easthampton	Methuen	Somerset
Amesbury	Easton	Middleborough	Southbridge
Amherst	Fairhaven	Milford	South Hadley
Andover	Foxborough	Millbury	Spencer
Athol	Frammingham	Montague	Tewksbury
Auburn	Franklin	Natick	Uxbridge
Barnstable	Grafton	North Andover	Ware
Billerica	Great Barrington	North Attleborough	Wareham
Bridgewater	Greenfield	Northbridge	Webster
Chelmsford	Hudson	Orange	Westborough
Clinton	Ipswich	Palmer	West Springfield
Concord	Ludlow	Plymouth	Whitman
Danvers	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1929.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to State Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline . . .	\$302,740.04	¹ \$253,150.00	—	\$49,590.04	83.6	—	16.4
Arlington . . .	185,370.82	159,500.00	\$2,000.00	23,870.82	86.0	1.1	12.9
Watertown . . .	288,895.31	271,000.00	—	17,895.31	93.8	—	6.2
Frammingham . . .	158,400.00	158,400.00	—	—	100.0	—	—
Belmont . . .	126,823.32	² 110,071.94	1,557.33	15,194.05	86.8	1.2	12.0
Methuen . . .	92,760.00	³ 90,260.00	2,500.00	—	97.3	2.7	—
Weymouth . . .	82,438.04	80,500.00	—	1,938.04	97.6	—	2.4
Winthrop . . .	118,744.75	108,200.00	—	10,544.75	91.1	—	8.9
West Springfield . . .	132,500.00	132,500.00	—	—	100.0	—	—
Milton . . .	123,913.60	112,000.00	—	11,913.60	90.4	—	9.6
Wakefield . . .	131,943.68	125,000.00	—	6,943.68	94.7	—	5.3
Braintree . . .	104,077.60	83,000.00	—	21,077.60	79.7	—	20.3
Greenfield . . .	58,000.00	58,000.00	—	—	100.0	—	—
Dedham . . .	63,439.33	57,275.00	—	6,164.33	90.3	—	9.7
Norwood . . .	151,517.35	122,700.00	—	28,817.35	81.0	—	19.0
Milford . . .	20,000.00	20,000.00	—	—	100.0	—	—
Saugus . . .	29,096.12	28,500.00	—	596.12	98.0	—	2.0
Southbridge . . .	40,110.00	40,110.00	—	—	100.0	—	—
Natick . . .	73,304.60	60,670.00	12,634.60	—	82.8	17.2	—

¹ Serial loans amounting to \$875 were paid from offsets to outlays.

² Serial loans amounting to \$20,928.06 were paid from offsets to outlays.

³ Serial loans amounting to \$6,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1929*
— Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Plymouth . . .	\$55,166.66	\$55,166.66	—	—	100.0	—	—
Webster . . .	56,500.00	56,500.00	—	—	100.0	—	—
Danvers . . .	42,854.66	38,200.00	\$4,654.66	—	89.1	10.9	—
Clinton . . .	18,500.00	18,500.00	—	—	100.0	—	—
Winchester . . .	75,007.38	66,000.00	—	\$9,007.38	88.0	—	12.0
Adams . . .	54,500.00	54,500.00	—	—	100.0	—	—
Amesbury . . .	49,250.00	¹ 49,250.00	—	—	100.0	—	—
Wellesley . . .	102,369.68	95,500.00	—	6,869.68	93.3	—	6.7
Easthampton . . .	14,000.00	14,000.00	—	—	100.0	—	—
Fairhaven . . .	58,205.00	58,205.00	—	—	100.0	—	—
Needham . . .	68,853.95	53,400.00	—	15,453.95	77.6	—	22.4
Athol . . .	51,000.00	51,000.00	—	—	100.0	—	—
Swampscott . . .	66,487.80	63,050.00	—	3,437.80	94.8	—	5.2
North Attleborough . . .	34,000.00	34,000.00	—	—	100.0	—	—
Stoneham . . .	42,422.22	37,000.00	—	5,422.22	87.2	—	12.8
Andover . . .	54,434.62	² 54,434.62	—	—	100.0	—	—
Reading . . .	73,775.71	69,800.00	—	3,975.71	94.6	—	5.4
Northbridge . . .	23,000.00	23,000.00	—	—	100.0	—	—
Palmer . . .	30,800.00	30,800.00	—	—	100.0	—	—
Lexington . . .	106,492.12	101,450.00	—	5,042.12	95.3	—	4.7
Bridgewater . . .	25,150.79	³ 25,150.79	—	—	100.0	—	—
Ludlow . . .	16,500.00	16,500.00	—	—	100.0	—	—
Dartmouth . . .	51,625.00	51,625.00	—	—	100.0	—	—
Marblehead . . .	56,000.00	56,000.00	—	—	100.0	—	—
Middleborough . . .	36,000.00	36,000.00	—	—	100.0	—	—
Hudson . . .	52,450.00	52,450.00	—	—	100.0	—	—
Stoughton . . .	36,504.11	26,600.00	—	9,904.11	72.9	—	27.1
Montague . . .	22,000.00	22,000.00	—	—	100.0	—	—
Whitman . . .	27,000.00	27,000.00	—	—	100.0	—	—
Rockland . . .	29,000.00	29,000.00	—	—	100.0	—	—
Concord . . .	21,500.00	21,500.00	—	—	100.0	—	—
Ware . . .	16,550.00	16,550.00	—	—	100.0	—	—
Walpole . . .	57,340.97	42,000.00	—	15,340.97	73.2	—	26.8
Barnstable . . .	38,000.00	38,000.00	—	—	100.0	—	—
Maynard . . .	14,000.00	14,000.00	—	—	100.0	—	—
Agawam . . .	52,500.00	52,500.00	—	—	100.0	—	—
Grafton . . .	15,000.00	15,000.00	—	—	100.0	—	—
Franklin . . .	42,000.00	42,000.00	—	—	100.0	—	—
Chelmsford . . .	21,627.00	21,627.00	—	—	100.0	—	—
North Andover . . .	34,000.00	⁴ 34,000.00	—	—	100.0	—	—
Millbury . . .	18,500.00	18,500.00	—	—	100.0	—	—
Dracut . . .	9,000.00	9,000.00	—	—	100.0	—	—
Shrewsbury . . .	37,950.00	37,950.00	—	—	100.0	—	—
South Hadley . . .	20,500.00	20,500.00	—	—	100.0	—	—
Hingham . . .	10,637.09	⁵ 10,000.00	—	637.09	94.0	—	6.0
Randolph . . .	15,200.00	15,200.00	—	—	100.0	—	—
Westborough . . .	11,000.00	11,000.00	—	—	100.0	—	—
Mansfield . . .	23,500.00	23,500.00	—	—	100.0	—	—
Uxbridge . . .	30,000.00	30,000.00	—	—	100.0	—	—
Spencer . . .	15,600.00	15,600.00	—	—	100.0	—	—
Winchendon . . .	18,700.00	18,700.00	—	—	100.0	—	—
Auburn . . .	18,850.00	18,850.00	—	—	100.0	—	—
Great Barrington . . .	26,000.00	26,000.00	—	—	100.0	—	—
Amherst . . .	24,980.00	⁶ 24,980.00	—	—	100.0	—	—
Billerica . . .	24,500.00	24,500.00	—	—	100.0	—	—
Abington . . .	10,200.00	10,200.00	—	—	100.0	—	—
Canton . . .	30,495.05	19,000.00	—	11,495.05	62.3	—	37.7
Wareham . . .	18,000.00	18,000.00	—	—	100.0	—	—
Ipswich . . .	46,950.00	46,950.00	—	—	100.0	—	—
Tewksbury . . .	9,400.00	9,400.00	—	—	100.0	—	—
Somerset . . .	35,000.00	35,000.00	—	—	100.0	—	—
Orange . . .	17,700.00	17,700.00	—	—	100.0	—	—
Foxborough . . .	30,000.00	30,000.00	—	—	100.0	—	—
Easton . . .	—	—	—	—	—	—	—
83 Towns . . .	\$4,529,104.37	\$4,224,626.01	\$23,346.59	\$281,131.77	93.3	0.5	6.2

¹ Serial loans amounting to \$5,000 were paid from offsets to outlays.² Serial loans amounting to \$565.38 were paid from offsets to outlays.³ Serial loans amounting to \$16,849.21 were paid from balance of loan appropriation.⁴ Serial loans amounting to \$1,000 were paid from sinking fund surplus.⁵ Serial loans amounting to \$40,000 were paid from school insurance.⁶ Includes \$2,880 paid Hampshire County on account of Connecticut River Bridge.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1929					CASH AT END OF 1929						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts
Brookline	\$540,653.08	\$537,188.47	—	\$2,720.00	\$744.61	—	\$540,160.65	\$536,628.39	—	\$2,308.17	\$1,224.09	—
Arlington	236,949.09	229,218.09	—	—	1,911.44	\$5,819.56	93,632.37	85,727.35	—	—	4,235.04	\$3,669.88
Watertown	222,372.59	213,130.18	—	112.42	—	9,129.99	192,746.49	190,192.47	—	101.22	—	2,452.80
Framingham	195,295.41	194,171.01	—	—	571.44	552.96	156,327.20	154,285.19	—	398.25	798.76	845.00
Belmont	95,576.74	92,896.68	\$180.06	1,460.00	—	1,040.00	352,154.11	351,114.12	\$153.74	—	—	886.25
Methuen	113,372.46	111,279.24	1,793.22	300.00	—	—	110,619.86	108,745.04	1,874.82	—	—	—
Weymouth	187,115.48	181,615.48	—	—	—	5,500.00	100,058.39	94,259.74	—	—	298.65	5,500.00
Winthrop	172,587.19	172,587.19	—	—	—	214.49	112,946.22	112,731.73	—	—	—	214.49
West Springfield	104,358.51	102,240.04	2,098.37	—	20.10	—	123,852.99	122,214.38	1,600.55	—	38.06	—
Milton	394,709.10	381,149.51	—	291.60	869.06	12,398.93	71,418.14	55,090.68	—	15.31	1,211.60	15,100.55
Wakefield	130,443.14	102,475.84	—	—	425.00	17,542.30	154,488.20	131,448.55	—	—	425.00	22,594.65
Braintree	167,936.48	166,463.70	—	—	1,472.78	—	229,100.17	227,130.02	—	—	1,970.15	—
Greenfield	148,878.69	147,265.92	—	—	1,545.57	67.20	185,622.18	183,690.95	—	—	1,864.03	67.20
Dedham	83,760.61	80,617.21	—	—	804.86	2,338.54	75,052.43	72,202.94	—	—	584.54	2,264.95
Norwood	81,948.26	73,174.18	—	5,825.00	—	2,949.08	136,043.92	132,439.10	—	1,979.23	—	1,625.59
Milford	49,925.51	49,684.26	—	241.25	—	—	75,315.61	75,163.12	—	152.49	—	—
Saugus	31,183.44	30,702.07	—	—	91.37	390.00	40,834.83	40,472.08	—	—	182.75	180.00
Southbridge	65,593.24	64,999.97	—	—	126.38	466.89	27,314.66	26,564.27	—	—	182.50	467.89
Natick	71,582.81	70,777.75	—	—	805.06	—	49,189.53	36,535.75	—	—	1,988.78	—
Plymouth	109,352.47	109,352.47	—	—	—	—	90,401.91	90,401.91	—	—	—	—
Webster	158,059.50	158,015.85	—	—	43.65	—	110,688.16	110,593.88	—	—	94.28	—
Danvers	101,536.30	91,767.90	—	6,029.08	—	3,739.32	142,711.41	132,457.72	—	—	6,580.67	3,673.02
Clinton	42,734.46	42,032.00	2.46	—	2,006.74	700.00	85,584.76	84,784.55	—	10.21	—	790.00
Winchester	51,536.01	49,529.27	—	—	—	—	75,560.69	73,212.30	—	—	1,808.39	540.00
Adams	99,039.09	98,476.76	—	—	562.33	—	109,150.59	108,163.95	—	—	986.64	—
Amesbury	101,420.65	101,420.65	—	—	—	—	50,906.23	50,906.23	—	—	—	—
Wellesley	85,314.74	85,314.74	—	—	—	—	64,064.30	64,064.30	—	—	—	—
Easthampton	45,539.15	45,269.33	—	208.53	61.29	—	72,213.71	71,973.69	—	235.23	4.79	—
Fairhaven	26,748.67	26,561.23	—	—	—	187.44	47,676.65	46,806.98	—	—	682.23	187.44
Needham	259,952.96	259,378.68	—	—	574.28	—	187,184.05	186,604.28	—	—	579.77	—
Attol	76,020.63	75,955.39	—	—	—	65.24	122,434.27	122,434.27	—	—	—	—
Swampscott	116,692.16	114,536.16	—	—	—	2,156.00	209,123.45	208,023.73	—	—	87.72	1,012.00
North Attleborough	42,420.29	39,413.27	—	—	1,054.95	1,952.07	92,406.32	88,573.82	—	—	1,285.97	2,546.53
Stonham	53,339.46	50,261.68	—	—	—	3,077.78	71,842.36	71,383.90	—	—	—	458.46
Andover	76,511.63	74,045.31	—	—	2,466.32	—	97,578.59	95,176.68	—	—	2,401.91	—
Reading	47,030.33	44,594.58	—	—	—	2,435.75	54,419.49	49,631.28	—	—	—	—
Northbridge	40,293.14	40,293.14	—	—	—	—	34,632.35	34,632.35	—	—	—	—
Palmer	141,290.07	141,290.07	—	—	—	—	72,885.88	72,885.88	—	—	—	—
Lexington	120,689.57	120,672.60	—	—	—	16.97	139,280.31	138,209.34	—	1,054.00	—	16.97
Bridgewater	59,002.39	58,916.98	—	—	37.31	48.10	59,839.61	59,748.22	—	—	43.29	48.10
Ludlow	35,055.05	35,055.05	—	—	—	—	36,034.46	36,034.46	—	—	—	—

Lartrouth	84,304.08	84,289.53	-	-	-	14.55	91,366.54	90,977.99	-	-	388.55	
Marblehead	160,896.09	158,260.55	-	-	2,410.67	154.87	97,147.68	96,273.22	-	-	749.59	
Middleborough	21,352.16	20,224.57	-	-	1.82	1,097.27	4,438.35	3,048.73	-	-	1,387.37	
Hudson	71,087.28	65,277.07	-	-	6.55	6,803.66	108,041.32	101,622.72	-	-	6,55	
Stoughton	64,774.45	64,774.45	-	-	-	-	68,461.35	69,461.35	-	-	-	
Agawam	49,812.49	49,812.49	-	-	-	-	59,159.14	59,159.14	-	-	-	
Whitman	15,009.93	15,009.93	-	-	-	-	13,707.67	13,707.67	-	-	-	
Rockland	30,660.63	30,660.63	-	-	-	-	72,271.83	72,271.83	-	-	-	
Concord	112,053.89	111,013.47	-	-	1,040.42	-	227,451.07	225,879.84	-	-	1,571.23	
Ware	12,933.64	12,750.99	-	-	96.86	85.69	16,282.85	16,100.20	-	-	96.96	
Walpole	62,923.28	62,546.33	-	4.17	78.37	294.41	72,208.06	71,434.48	-	51.09	103.17	
Barnstable	22,335.46	22,335.46	-	-	-	-	15,090.09	15,090.09	-	-	-	
Maynard	96,726.44	95,926.44	-	-	-	-	76,156.58	74,731.58	-	-	-	
Agawam	76,745.11	73,980.57	-	-	2,392.24	187.75	7,441.03	4,943.68	-	-	-	
Grafton	16,791.93	15,903.67	-	-	77.00	-	45,128.20	43,339.21	-	-	2,351.99	
Franklin	96,982.85	84,870.02	-	-	12,112.83	-	61,386.73	60,629.36	-	-	187.75	
Chelmsford	15,576.04	15,576.04	-	-	-	-	12,583.99	12,583.99	-	-	-	
North Andover	19,999.80	19,547.80	-	-	452.00	-	22,386.63	20,822.21	-	-	-	
Millbury	33,122.81	33,122.81	-	-	-	-	32,733.97	32,733.97	-	-	-	
Dracut	11,879.80	11,308.37	-	-	366.85	-	9,353.61	8,877.31	-	-	-	
Shrewsbury	187,824.97	184,822.83	-	-	46.14	2,956.00	86,509.22	83,853.59	-	-	-	
South Hadley	47,359.86	46,415.69	-	-	281.77	662.40	58,545.20	57,404.78	-	-	83.53	
Hingham	203,600.93	200,671.70	-	-	486.71	2,442.52	198,902.57	195,312.11	-	-	463.02	
Randolph	30,908.34	28,643.11	-	-	2,265.23	-	8,993.24	8,371.55	-	-	669.59	
Westborough	76,690.30	74,663.37	-	1,836.17	190.76	-	25,740.49	23,649.74	-	1,937.18	621.69	
Mansfield	4,627.45	3,337.74	-	-	2,289.71	-	5,648.98	3,269.27	-	-	153.57	
Uxbridge	21,345.94	20,162.14	-	10.03	1,173.77	-	41,476.69	40,741.09	-	-	732.65	
Spencer	25,182.10	24,677.41	-	-	504.69	-	55,932.66	55,139.99	-	-	795.67	
Winchendon	53,317.66	53,150.96	-	-	166.70	-	79,882.66	79,646.27	-	-	-	
Auburn	57,046.87	56,832.72	-	-	-	-	10,760.64	10,485.36	-	-	236.39	
Great Barrington	43,472.98	43,472.98	-	-	-	-	30,486.43	30,486.43	-	-	27.50	
Amherst	58,168.62	56,858.68	-	-	506.71	-	89,555.39	79,049.83	-	-	-	
BillERICA	10,422.46	10,422.46	-	-	-	-	28,037.42	26,950.42	-	-	-	
Abington	19,058.83	19,058.83	-	-	-	-	16,892.90	16,892.90	-	-	-	
Canton	43,665.86	43,665.86	-	-	-	-	42,261.59	42,261.59	-	-	-	
Wareham	18,216.79	17,716.79	-	-	500.00	-	11,770.60	11,610.01	-	-	160.59	
Inswich	88,723.23	61,439.53	-	-	-	-	26,453.51	26,453.51	-	-	-	
Tewksbury	11,150.78	10,921.25	-	-	27,283.70	-	16,172.38	15,943.45	-	-	229.53	
Somerset	491.69	491.69	-	-	229.53	-	28,158.08	28,158.08	-	-	-	
Orange	32,810.63	32,810.63	-	-	-	-	25,576.45	25,551.45	-	25.00	-	
Foxborough	8,657.47	8,632.47	-	-	25.00	-	13,392.88	13,382.88	-	-	10.02	
Easton	16,079.77	14,655.52	-	15.60	1,408.65	-	146,459.82	144,239.06	-	308.35	1,882.41	
83 Towns	\$7,109,057.13	\$6,962,505.45	\$4,071.65	\$16,374.40	\$76,328.19	\$88,777.44	\$7,014,855.11	\$6,846,071.47	\$14,294.11	\$12,756.67	\$52,167.20	\$89,623.66

PART III

TOWNS UNDER 5,000 POPULATION

[141]

DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1929**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
REVENUE.	\$161,212.61	\$612,505.12	\$140,964.50	\$122,623.37
General	132,306.15	488,719.30	129,735.01	112,550.42
<i>Taxes</i>	<i>130,053.67</i>	<i>482,284.36</i>	<i>127,843.11</i>	<i>106,884.40</i>
Property, poll. and income	122,568.91	472,845.58	126,560.29	105,131.70
Corporation, bank, etc.	7,484.76	9,938.78	1,282.82	1,752.70
Licenses and permits	185.00	980.44	346.00	124.00
Fines and forfeits	129.95	695.00	514.50	335.00
Grants and gifts	1,937.53	4,759.50	1,031.40	5,207.02
For expenses	1,937.53	4,759.50	1,031.40	5,207.02
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	28,906.46	123,785.82	11,229.49	10,072.95
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>169.56</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	169.56
Privileges	6,347.68	21,617.87	6,552.75	4,120.23
Departmental	7,384.08	11,815.51	1,946.33	5,465.72
General government	344.87	680.00	—	—
Protection of persons and property	125.82	346.63	431.32	66.55
Health and sanitation	25.00	513.90	—	—
Highways	38.92	1,937.42	—	—
Charities	4,607.00	3,601.44	1,382.75	2,073.50
Soldiers' benefits	72.00	366.00	48.00	170.00
Schools	2,126.47	2,306.90	55.86	3,143.25
Libraries	—	133.81	14.40	—
Recreation	—	1,868.36	—	—
Unclassified	44.00	61.05	14.00	12.42
Public service enterprises	11,364.05	85,524.79	—	—
Electric light	—	—	—	—
Water	11,364.05	85,524.79	—	—
All other	—	—	—	—
Cemeteries	2,521.43	1,502.01	15.00	—
Interest	1,289.22	3,325.64	2,715.41	317.44
On sinking funds	—	—	—	—
On trust and investment funds	—	1,579.59	412.63	—
All other	1,289.22	1,746.05	2,302.78	317.44
NON-REVENUE.	\$99,455.88	\$448,712.55	\$120,050.60	\$93,241.69
Offsets to outlays	4,900.00	954.88	1,700.00	4,544.59
Departmental	4,900.00	—	1,700.00	4,544.59
Public service enterprises	—	954.88	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	81,009.00	350,000.00	107,000.00	80,000.00
Loans, general purposes	6,000.00	30,000.00	57,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	320,000.00	50,000.00	80,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	9.00	—	—	—
Transfers	—	1,767.92	—	—
From sinking funds	—	—	—	—
All other	—	1,767.92	—	—
Refunds	200.56	3,807.80	109.99	1.49
Agency, trust, and investment	13,346.32	92,181.95	11,240.61	8,695.61
Taxes and licenses for State	4,930.00	22,440.00	5,525.00	4,005.61
Taxes for county	6,421.05	64,187.44	5,711.13	4,676.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,995.27	5,554.51	4.48	14.00
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$166,112.61	\$613,460.00	\$142,664.50	\$127,167.96
Premiums	9.00	—	—	—
Municipal indebtedness	81,000.00	350,000.00	107,000.00	80,000.00
Transfers and refunds	200.56	5,575.72	109.99	1.49
Agency, trust, and investment	13,346.32	92,181.95	11,240.61	8,695.61
Total receipts	\$260,668.49	\$1,061,217.67	\$261,015.10	\$215,865.06
Balance on hand, including funds	16,262.12	85,424.38	26,943.63	11,980.17
GRAND TOTAL	\$276,930.61	\$1,146,642.05	\$287,958.73	\$227,845.23

Graded According to Population of 1930.

PAYMENTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
Maintenance	\$131,970.94	\$425,003.00	\$113,581.03	\$89,943.25
<i>Departmental</i>	<i>124,914.72</i>	<i>389,701.17</i>	<i>113,541.03</i>	<i>89,943.25</i>
General government	8,175.36	26,726.91	4,373.33	10,829.05
Protection of persons and property	6,727.72	69,097.53	2,521.48	6,140.56
Health and sanitation	2,319.77	12,028.36	4,394.37	2,082.58
Highways	22,328.65	69,561.79	32,919.16	14,452.10
Charities	11,558.56	19,547.64	6,287.68	8,164.18
Soldiers' benefits	889.49	762.50	48.00	285.00
Schools	70,929.47	165,628.22	62,332.79	45,717.94
Libraries	500.00	5,458.84	497.22	288.57
Recreation	—	9,144.53	—	40.30
Pensions	—	—	—	—
Unclassified	1,485.70	11,744.85	167.00	1,942.97
<i>Public service enterprises</i>	<i>4,063.78</i>	<i>33,674.82</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,063.78	33,104.82	—	—
All other	—	570.00	—	—
<i>Cemeteries</i>	<i>2,992.44</i>	<i>1,627.01</i>	<i>40.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,205.31	28,291.90	4,201.06	5,529.60
<i>Loans, general purposes</i>	<i>6,404.06</i>	<i>17,460.65</i>	<i>4,201.06</i>	<i>5,529.60</i>
<i>Loans, public service enterprises</i>	<i>801.25</i>	<i>10,831.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,172.98	137,267.55	65,776.81	8,155.03
<i>Departmental</i>	<i>14,239.78</i>	<i>124,314.38</i>	<i>65,418.29</i>	<i>8,155.03</i>
General government	—	5,579.70	1,500.00	—
Protection of persons and property	—	44,311.21	1,200.00	779.49
Health and sanitation	—	75.00	—	—
Highways	13,220.78	53,410.37	1,401.63	7,375.54
Charities	1,019.00	—	—	—
Schools	—	2,260.45	61,316.66	—
Libraries	—	14,954.86	—	—
Recreation	—	3,722.79	—	—
Unclassified	—	12,953.17	—	—
<i>Public service enterprises</i>	<i>933.20</i>	<i>12,953.17</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	933.20	12,953.17	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>358.52</i>	<i>—</i>
Municipal indebtedness	\$6,000.00	\$371,000.00	\$63,000.00	\$108,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>51,000.00</i>	<i>13,000.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>320,000.00</i>	<i>50,000.00</i>	<i>95,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,767.92	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,767.92</i>	<i>—</i>	<i>—</i>
Refunds	200.56	3,807.80	109.99	1.49
Agency, trust, and investment	13,346.32	92,315.82	11,294.02	8,695.61
<i>Taxes and licenses for State</i>	<i>4,930.00</i>	<i>22,440.00</i>	<i>5,525.00</i>	<i>4,005.67</i>
<i>Taxes for county</i>	<i>6,421.05</i>	<i>64,187.44</i>	<i>5,711.13</i>	<i>4,676.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,995.27</i>	<i>5,688.38</i>	<i>57.89</i>	<i>14.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$139,176.25	\$453,294.90	\$117,782.09	\$95,472.85
Permanent debt (except from sinking funds)	16,000.00	51,000.00	13,000.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,172.98	137,267.55	65,776.81	8,155.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	320,000.00	50,000.00	95,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	200.56	5,575.72	109.99	1.49
Agency, trust, and investment	13,346.32	92,315.82	11,294.02	8,695.61
Total payments	\$253,896.11	\$1,059,453.99	\$257,962.91	\$220,324.98
<i>Balance on hand, including funds</i>	<i>23,034.50</i>	<i>87,188.06</i>	<i>29,995.82</i>	<i>7,520.25</i>
GRAND TOTAL	\$276,930.61	\$1,146,642.05	\$287,958.73	\$227,845.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
REVENUE.	\$155,193.67	\$341,357.26	\$233,898.97	\$174,877.70
General	137,016.44	276,242.58	216,969.37	150,127.21
<i>Taxes</i>	<i>134,568.13</i>	<i>274,118.11</i>	<i>211,187.24</i>	<i>146,442.86</i>
Property, poll, and income	124,675.28	269,599.13	206,392.76	122,013.43
Corporation, bank, etc.	9,892.85	4,518.98	4,794.48	24,429.43
<i>Licenses and permits</i>	<i>135.00</i>	<i>188.75</i>	<i>567.00</i>	<i>212.50</i>
<i>Fines and forfeits</i>	<i>245.40</i>	<i>999.00</i>	<i>598.00</i>	<i>1,666.00</i>
<i>Grants and gifts</i>	<i>2,067.91</i>	<i>936.72</i>	<i>4,617.13</i>	<i>1,805.85</i>
For expenses	2,067.91	936.72	4,617.13	1,805.85
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	18,177.23	65,114.68	16,929.60	24,750.49
<i>Special assessments</i>	<i>314.34</i>	<i>4,614.88</i>	—	<i>1,315.24</i>
To meet expenses	—	—	—	4.00
To meet outlays	314.34	4,614.88	—	1,311.24
<i>Privileges</i>	<i>6,573.81</i>	<i>22,976.82</i>	<i>6,300.68</i>	<i>6,039.61</i>
<i>Departmental</i>	<i>7,902.64</i>	<i>7,194.83</i>	<i>5,618.68</i>	<i>4,424.59</i>
General government	68.50	660.03	—	5.00
Protection of persons and property	207.05	20.49	288.16	43.57
Health and sanitation	—	383.75	1,490.86	—
Highways	—	718.51	30.65	57.00
Charities	5,406.29	88.61	3,297.01	3,654.13
Soldiers' benefits	162.00	144.00	96.00	612.70
Schools	2,058.80	218.61	409.00	5.42
Libraries	—	—	—	46.64
Recreation	—	4,760.83	—	—
Unclassified	—	200.00	7.00	.13
<i>Public service enterprises</i>	—	<i>23,912.72</i>	<i>280.41</i>	<i>11,158.73</i>
Electric light	—	—	—	—
Water	—	23,912.72	—	11,158.73
All other	—	—	280.41	—
<i>Cemeteries</i>	—	—	<i>643.85</i>	<i>251.61</i>
<i>Interest</i>	<i>3,386.44</i>	<i>6,415.43</i>	<i>4,085.98</i>	<i>1,560.71</i>
On sinking funds	—	—	—	—
On trust and investment funds	895.54	420.30	—	44.53
All other	2,490.90	5,995.13	4,085.98	1,516.18
NON-REVENUE.	\$165,824.84	\$177,956.97	\$358,064.38	\$89,559.51
Offsets to outlays	6,459.60	10,804.30	4,000.00	656.13
<i>Departmental</i>	<i>6,459.60</i>	<i>3,514.83</i>	<i>4,000.00</i>	<i>656.13</i>
<i>Public service enterprises</i>	—	<i>7,289.47</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	145,000.00	136,319.80	331,900.00	75,000.00
<i>Loans, general purposes</i>	—	<i>26,000.00</i>	<i>6,900.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>145,000.00</i>	<i>110,000.00</i>	<i>325,000.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>319.80</i>	—	—
Transfers	738.50	—	321.89	43.26
<i>From sinking funds</i>	—	—	—	—
All other	738.50	—	321.89	43.26
Refunds	73.56	1,813.09	3,839.48	36.12
Agency, trust, and investment	13,553.18	29,019.78	18,003.01	13,824.00
<i>Taxes and licenses for State</i>	<i>5,454.45</i>	<i>11,505.48</i>	<i>7,480.00</i>	<i>5,950.00</i>
<i>Taxes for county</i>	<i>6,367.00</i>	<i>14,945.55</i>	<i>7,731.98</i>	<i>6,964.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,731.73</i>	<i>2,568.75</i>	<i>2,791.03</i>	<i>910.00</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$161,653.27	\$352,161.56	\$237,898.97	\$175,533.83
Premiums	—	319.80	—	—
Municipal indebtedness	145,000.00	136,000.00	331,900.00	75,000.00
Transfers and refunds	812.06	1,813.09	4,161.37	79.38
Agency, trust, and investment	13,553.18	29,019.78	18,003.01	13,824.00
Total receipts	\$321,018.51	\$519,314.23	\$591,963.35	\$264,437.21
Balance on hand, including funds	5,297.63	165,286.13	39,881.17	15,220.89
GRAND TOTAL	\$326,316.14	\$684,600.36	\$631,844.52	\$279,658.10

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
Maintenance	\$133,138.37	\$212,614.26	\$187,742.04	\$139,046.30
<i>Departmental</i>	132,878.37	201,681.31	185,375.09	129,677.14
General government	7,157.63	13,716.56	15,946.91	7,457.92
Protection of persons and property	10,241.17	20,657.33	5,837.82	9,393.47
Health and sanitation	3,008.43	11,777.93	11,703.92	5,709.65
Highways	27,998.49	27,753.53	44,694.80	24,699.12
Charities	11,656.43	2,010.83	12,194.66	13,825.35
Soldiers' benefits	1,146.52	96.00	616.00	1,660.81
Schools	65,956.68	110,308.85	80,779.90	64,781.67
Libraries	2,775.00	2,703.64	699.97	1,259.53
Recreation	1,292.76	11,061.58	—	—
Pensions	—	1,595.06	12,901.11	889.62
Unclassified	1,645.26	—	341.42	8,606.42
<i>Public service enterprises</i>	—	10,932.95	—	—
Electric light	—	—	—	8,606.42
Water	—	10,932.95	—	—
All other	—	—	341.42	—
<i>Cemeteries</i>	—	—	2,025.53	762.74
<i>Administration of trust funds</i>	260.00	—	—	—
Interest	4,114.84	22,080.44	15,702.36	5,464.17
<i>Loans, general purposes</i>	4,114.84	21,671.69	15,702.36	4,134.17
<i>Loans, public service enterprises</i>	—	408.75	—	1,330.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	31,867.16	190,447.36	13,213.51	16,354.90
<i>Departmental</i>	31,867.16	167,068.48	13,213.51	11,159.00
General government	431.50	5,791.50	350.00	—
Protection of persons and property	1,819.77	495.00	26.00	—
Health and sanitation	—	24,826.60	—	—
Highways	28,664.01	35,434.95	12,837.51	11,068.50
Charities	—	—	—	—
Schools	951.88	100,520.43	—	90.50
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	23,378.88	—	4,863.27
Electric light	—	—	—	—
Water	—	23,378.88	—	4,863.27
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	332.63
Municipal indebtedness	130,375.00	142,000.00	353,700.00	84,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	3,375.00	42,000.00	28,700.00	9,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	127,000.00	100,000.00	325,000.00	75,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	738.50	—	321.89	43.26
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	738.50	—	321.89	43.26
Refunds	73.56	1,813.09	3,839.48	36.12
Agency, trust, and investment	14,196.21	28,999.45	18,033.90	13,824.77
<i>Taxes and licenses for State</i>	5,454.45	11,505.48	7,480.00	5,950.00
<i>Taxes for county</i>	6,367.00	14,945.55	7,731.98	6,964.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,374.76	2,548.42	2,821.92	910.77
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$137,253.21	\$234,694.70	\$203,444.40	\$144,510.47
Permanent debt (except from sinking funds)	3,375.00	42,000.00	28,700.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,867.16	190,447.36	13,213.51	16,354.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	127,000.00	100,000.00	325,000.00	75,000.00
Transfers (except to sinking funds)	812.06	1,813.09	4,161.37	79.38
Agency, trust, and investment	14,196.21	28,999.45	18,033.90	13,824.77
Total payments	\$314,503.64	\$597,954.60	\$592,553.18	\$258,769.52
Balance on hand, including funds	11,812.50	86,645.76	39,291.34	20,888.58
GRAND TOTAL	\$326,316.14	\$684,600.36	\$631,844.52	\$279,658.10

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
REVENUE.	\$200,892.02	\$172,600.41	\$150,370.84	\$121,454.20
General	172,199.77	129,004.15	132,801.87	103,634.71
<i>Taxes</i>	<i>171,194.08</i>	<i>120,782.42</i>	<i>128,448.66</i>	<i>92,678.99</i>
Property, poll, and income	146,120.43	113,749.74	122,916.03	89,844.68
Corporation, bank, etc.	25,073.65	7,032.68	5,532.63	2,834.31
<i>Licenses and permits</i>	<i>155.00</i>	<i>166.00</i>	<i>239.00</i>	<i>225.50</i>
<i>Fines and forfeits</i>	<i>92.58</i>	<i>224.52</i>	<i>925.87</i>	<i>3,345.00</i>
<i>Grants and gifts</i>	<i>758.11</i>	<i>7,831.21</i>	<i>3,188.34</i>	<i>7,385.22</i>
For expenses	447.65	7,831.21	3,188.34	7,385.22
For outlays	310.46	—	—	—
All other	—	—	—	—
Commercial	28,692.25	43,596.26	17,568.97	17,819.49
<i>Special assessments</i>	<i>312.32</i>	—	<i>2,045.15</i>	<i>444.41</i>
To meet expenses	312.32	—	2,045.15	444.41
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,909.42</i>	<i>6,805.76</i>	<i>2,711.60</i>	<i>5,783.77</i>
<i>Departmental</i>	<i>11,176.90</i>	<i>3,636.07</i>	<i>7,413.66</i>	<i>2,261.94</i>
General government	718.65	—	104.44	1,323.20
Protection of persons and property	50.91	197.25	55.01	59.16
Health and sanitation	—	—	640.31	—
Highways	291.72	—	797.83	87.25
Charities	4,518.48	1,786.53	5,672.05	279.05
Soldiers' benefits	288.00	74.00	72.00	72.00
Schools	4,945.19	1,445.62	—	235.53
Libraries	363.95	132.67	72.02	84.94
Recreation	—	—	—	—
Unclassified	—	—	—	120.81
<i>Public service enterprises</i>	—	<i>28,459.06</i>	—	<i>6,530.25</i>
Electric light	—	28,459.06	—	—
Water	—	—	—	6,530.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,195.60</i>	<i>1,279.06</i>	<i>261.00</i>	<i>1,253.68</i>
<i>Interest</i>	<i>6,098.01</i>	<i>3,416.31</i>	<i>5,137.56</i>	<i>1,545.44</i>
On sinking funds	—	—	—	—
On trust and investment funds	5,523.41	1,102.37	1,473.60	586.54
All other	574.60	2,313.44	3,663.96	958.90
NON-REVENUE.	\$138,226.58	\$64,554.35	\$119,098.25	\$79,980.84
Offsets to outlays	680.28	4,589.08	—	15,328.73
<i>Departmental</i>	<i>680.28</i>	<i>4,025.00</i>	—	<i>15,328.73</i>
<i>Public service enterprises</i>	—	<i>564.08</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	106,000.00	45,000.00	94,773.83	55,000.00
<i>Loans, general purposes</i>	<i>16,000.00</i>	—	<i>3,700.00</i>	<i>5,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>45,000.00</i>	<i>90,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>1,073.83</i>	—
<i>Premiums</i>	—	—	—	—
Transfers	4,999.70	966.00	84.77	103.71
<i>From sinking funds</i>	—	—	—	—
All other	4,999.70	966.00	84.77	103.71
Refunds	434.49	81.64	370.06	212.79
Agency, trust, and investment	26,112.11	13,917.63	23,869.59	9,335.61
<i>Taxes and licenses for State</i>	<i>8,330.00</i>	<i>4,602.19</i>	<i>5,015.00</i>	<i>3,825.00</i>
<i>Taxes for county</i>	<i>15,659.80</i>	<i>5,372.00</i>	<i>5,183.94</i>	<i>3,777.90</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,122.31</i>	<i>3,943.44</i>	<i>3,796.69</i>	<i>1,732.71</i>
All other	—	—	9,873.96	—
RECAPITULATION.				
Revenue and offsets to outlays	\$201,572.30	\$177,189.49	\$150,370.84	\$136,782.93
Premiums	—	—	—	—
Municipal indebtedness	106,000.00	45,000.00	94,773.83	55,000.00
Transfers and refunds	5,434.19	1,047.64	454.83	316.50
Agency, trust, and investment	26,112.11	13,917.63	23,869.59	9,335.61
Total receipts	\$339,118.60	\$237,154.76	\$269,469.09	\$201,435.04
Balance on hand, including funds	11,274.58	32,507.45	10,309.46	15,722.83
GRAND TOTAL	\$350,393.18	\$269,662.21	\$279,778.55	\$217,157.87

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
Maintenance	\$164,341.20	\$130,277.54	\$113,510.85	\$94,542.79
<i>Departmental</i>	160,308.81	110,255.46	113,257.24	89,351.09
General government	12,674.89	6,913.67	9,047.96	7,510.04
Protection of persons and property	8,942.85	7,916.33	7,015.16	8,860.04
Health and sanitation	3,364.84	2,307.85	8,511.97	3,734.26
Highways	36,539.57	22,021.95	15,267.63	27,823.01
Charities	10,494.27	10,063.92	8,062.82	4,323.78
Soldiers' benefits	922.40	2,005.82	892.57	144.00
Schools	75,406.22	54,250.28	62,787.34	32,957.15
Libraries	4,513.52	3,148.24	939.00	2,163.99
Recreation	3,299.78	—	132.00	395.29
Pensions	1,535.00	—	—	—
Unclassified	2,615.47	1,617.40	600.74	1,442.53
<i>Public service enterprises</i>	—	17,953.93	—	2,914.05
Electric light	—	17,953.93	—	—
Water	—	—	—	2,914.05
All other	—	—	—	—
<i>Cemeteries</i>	4,032.39	2,078.15	253.61	2,274.65
<i>Administration of trust funds</i>	—	—	—	—
Interest	7,424.47	5,273.82	5,864.19	5,106.92
<i>Loans, general purposes</i>	7,424.47	5,113.75	5,864.19	4,819.42
<i>Loans, public service enterprises</i>	—	160.07	—	287.50
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	26,821.79	15,227.73	663.60	32,947.29
<i>Departmental</i>	26,821.79	7,800.88	663.60	30,897.31
General government	—	78.00	—	80.00
Protection of persons and property	214.83	—	—	8,000.00
Health and sanitation	—	—	40.00	—
Highways	25,856.60	6,797.20	—	19,621.08
Charities	—	—	—	—
Schools	750.36	925.68	255.60	1,025.56
Libraries	—	—	—	60.00
Recreation	—	—	368.00	—
Unclassified	—	—	—	2,110.67
<i>Public service enterprises</i>	—	6,956.65	—	1,549.98
Electric light	—	6,956.65	—	—
Water	—	—	—	1,549.98
All other	—	—	—	—
<i>Cemeteries</i>	—	470.20	—	500.00
Municipal indebtedness	97,500.00	63,300.00	134,750.00	59,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	7,500.00	18,300.00	4,750.00	9,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	90,000.00	45,000.00	130,000.00	50,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,999.70	966.00	84.77	103.71
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	4,999.70	966.00	84.77	103.71
Refunds	434.49	81.64	370.06	212.79
Agency, trust, and investment	23,989.80	13,910.58	24,170.22	9,110.61
<i>Taxes and licenses for State</i>	8,330.00	4,602.19	5,015.00	3,825.00
<i>Taxes for county</i>	15,659.80	5,372.00	5,183.94	3,777.90
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	3,936.39	4,959.16	1,507.71
<i>All other</i>	—	—	9,012.12	—
RECAPITULATION.				
Maintenance and interest	\$171,765.67	\$135,551.36	\$119,375.04	\$99,649.71
Permanent debt (except from sinking funds)	7,500.00	18,300.00	4,750.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,821.79	15,227.73	663.60	32,947.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	45,000.00	130,000.00	50,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	5,434.19	1,047.64	454.83	316.50
Agency, trust, and investment	23,989.80	13,910.58	24,170.22	9,110.61
Total payments	\$325,511.45	\$229,037.31	\$279,413.69	\$201,024.11
<i>Balance on hand, including funds</i>	24,881.73	40,624.90	364.86	16,133.76
GRAND TOTAL	\$350,393.18	\$269,662.21	\$279,778.55	\$217,157.87

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
REVENUE.	\$146,202.38	\$175,509.63	\$172,177.49	\$137,152.21
General	127,370.50	151,176.53	147,650.75	122,205.60
<i>Taxes</i>	<i>125,685.99</i>	<i>147,684.20</i>	<i>137,928.94</i>	<i>119,999.18</i>
Property, poll, and income	113,454.69	145,138.43	132,102.30	116,535.21
Corporation, bank, etc.	12,231.30	2,545.77	5,826.64	3,463.97
<i>Licenses and permits</i>	<i>197.00</i>	<i>654.50</i>	<i>431.50</i>	<i>461.00</i>
<i>Fines and forfeits</i>	<i>648.90</i>	<i>609.60</i>	<i>590.00</i>	<i>527.25</i>
<i>Grants and gifts</i>	<i>838.61</i>	<i>2,228.23</i>	<i>8,700.31</i>	<i>1,218.17</i>
For expenses	338.61	2,228.23	8,700.31	1,218.17
For outlays	500.00	—	—	—
All other	—	—	—	—
Commercial	18,831.88	24,333.10	24,526.74	14,946.61
<i>Special assessments</i>	<i>—</i>	<i>130.31</i>	<i>1,293.17</i>	<i>—</i>
To meet expenses	—	130.31	—	—
To meet outlays	—	—	1,293.17	—
<i>Privileges</i>	<i>9,977.96</i>	<i>4,204.93</i>	<i>5,229.35</i>	<i>7,295.21</i>
<i>Departmental</i>	<i>5,879.00</i>	<i>5,387.34</i>	<i>10,629.66</i>	<i>3,707.66</i>
General government	1,349.99	29.27	1,144.50	157.00
Protection of persons and property	147.06	395.41	44.79	84.64
Health and sanitation	388.00	—	60.00	582.90
Highways	210.00	1,770.50	8.06	—
Charities	79.50	1,708.37	7,552.94	—
Soldiers' benefits	174.00	385.27	318.00	12.00
Schools	3,288.00	1,002.78	1,424.34	2,661.51
Libraries	—	95.74	71.13	49.00
Recreation	174.45	—	—	—
Unclassified	63.00	—	5.90	160.61
<i>Public service enterprises</i>	<i>—</i>	<i>9,218.83</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	9,218.83	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>714.75</i>	<i>672.00</i>	<i>2,567.42</i>	<i>80.00</i>
<i>Interest</i>	<i>2,260.17</i>	<i>4,719.69</i>	<i>4,807.14</i>	<i>3,863.74</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	398.73	1,088.45	2,041.57
All other	2,260.17	4,320.96	3,718.69	1,822.17
NON-REVENUE.	\$120,713.96	\$188,687.81	\$177,835.48	\$83,090.37
Offsets to outlays	—	15,319.13	43,880.57	—
<i>Departmental</i>	<i>—</i>	<i>8,000.00</i>	<i>43,880.57</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>7,319.13</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	94,000.00	151,500.00	120,028.00	70,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>5,500.00</i>	<i>20,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>94,000.00</i>	<i>146,000.00</i>	<i>100,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>28.00</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,225.41	825.77	743.46
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	2,225.41	825.77	743.46
Refunds	3,150.28	419.23	269.83	180.84
Agency, trust, and investment	23,563.68	19,224.04	12,831.31	12,166.07
<i>Taxes and licenses for State</i>	<i>7,143.77</i>	<i>4,760.00</i>	<i>4,772.64</i>	<i>5,355.00</i>
<i>Taxes for county</i>	<i>13,422.68</i>	<i>5,461.15</i>	<i>5,571.00</i>	<i>5,535.40</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,997.23</i>	<i>9,047.89</i>	<i>2,487.67</i>	<i>1,275.67</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$146,202.38	\$190,828.76	\$216,058.06	\$137,152.21
Premiums	—	—	28.00	—
Municipal indebtedness	94,000.00	151,500.00	120,000.00	70,000.00
Transfers and refunds	3,150.28	2,644.64	1,095.60	924.30
Agency, trust, and investment	23,563.68	19,224.04	12,831.31	12,166.07
Total receipts	\$266,916.34	\$364,197.44	\$350,012.97	\$220,242.58
<i>Balance on hand, including funds</i>	<i>43,627.71</i>	<i>47,472.71</i>	<i>45,676.15</i>	<i>10,752.83</i>
GRAND TOTAL	\$310,544.05	\$411,670.15	\$395,689.12	\$230,995.41

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
Maintenance	\$118,488.45	\$160,275.23	\$133,254.14	\$111,247.98
<i>Departmental</i>	<i>116,273.70</i>	<i>140,222.49</i>	<i>131,011.68</i>	<i>110,897.95</i>
General government	7,629.41	9,928.30	7,279.82	6,597.21
Protection of persons and property	3,323.28	21,016.50	7,000.67	5,833.97
Health and sanitation	3,289.73	2,657.15	4,175.69	4,784.53
Highways	26,328.07	33,524.68	26,108.38	31,564.38
Charities	12,818.25	11,233.65	19,094.87	3,207.55
Soldiers' benefits	36.00	1,126.00	1,119.00	24.00
Schools	58,334.16	56,842.24	61,413.31	56,664.91
Libraries	2,398.68	1,081.72	1,957.30	1,581.28
Recreation	650.96	583.57	224.88	—
Pensions	—	—	—	—
Unclassified	1,465.16	2,228.68	2,637.76	635.12
<i>Public service enterprises</i>	<i>—</i>	<i>17,432.53</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	17,432.53	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,214.75</i>	<i>2,620.21</i>	<i>2,242.46</i>	<i>350.03</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	8,829.60	26,851.55	6,064.07	4,082.54
<i>Loans, general purposes</i>	<i>8,829.60</i>	<i>7,257.80</i>	<i>6,064.07</i>	<i>4,082.54</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>19,593.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,726.33	30,637.13	80,885.16	5,795.85
<i>Departmental</i>	<i>10,726.33</i>	<i>23,775.76</i>	<i>80,885.16</i>	<i>5,795.85</i>
General government	137.20	308.60	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	9,180.12	10,476.26	74,182.14	5,587.42
Charities	—	—	—	—
Schools	1,409.01	12,990.90	5,203.02	208.43
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	1,500.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,861.37</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,861.37	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	108,000.00	141,750.00	120,000.00	74,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,000.00</i>	<i>6,750.00</i>	<i>10,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>88,000.00</i>	<i>135,000.00</i>	<i>110,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,225.41	825.77	743.46
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,225.41</i>	<i>825.77</i>	<i>743.46</i>
Refunds	3,150.28	419.23	269.83	180.84
Agency, trust, and investment	23,563.68	19,259.36	13,012.24	12,924.18
<i>Taxes and licenses for State</i>	<i>7,143.77</i>	<i>4,760.00</i>	<i>4,772.64</i>	<i>5,355.00</i>
<i>Taxes for county</i>	<i>13,422.68</i>	<i>5,416.15</i>	<i>5,571.00</i>	<i>5,535.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,997.23</i>	<i>9,083.21</i>	<i>2,668.60</i>	<i>2,033.78</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$127,318.05	\$187,126.78	\$139,318.21	\$115,330.52
Permanent debt (except from sinking funds)	20,000.00	6,750.00	10,000.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,726.33	30,637.13	80,885.16	5,795.85
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	88,000.00	135,000.00	110,000.00	70,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	3,150.28	2,644.64	1,095.60	924.30
Agency, trust, and investment	23,563.68	19,259.36	13,012.24	12,924.18
Total payments	\$272,758.34	\$381,417.91	\$354,311.21	\$208,974.85
Balance on hand, including funds	37,785.71	30,252.24	41,377.91	22,020.56
GRAND TOTAL	\$310,544.05	\$411,670.15	\$395,689.12	\$230,995.41

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
REVENUE.	\$244,772.47	\$239,729.15	\$184,687.25	\$143,027.17
General	226,181.64	171,009.69	148,151.23	127,613.46
Taxes	225,122.24	159,453.17	146,900.04	126,276.68
Property, poll, and income	217,140.17	154,941.24	141,264.99	110,270.36
Corporation, bank, etc.	7,982.07	4,511.93	5,635.05	16,006.32
Licenses and permits	165.25	394.00	660.50	333.50
Fines and forfeits	110.74	75.00	223.65	529.05
Grants and gifts	628.71	11,087.52	367.04	474.23
For expenses	628.71	11,087.52	367.04	474.23
For outlays	—	—	—	—
All other	154.70	—	—	—
Commercial	18,590.83	68,719.46	36,536.02	15,413.71
Special assessments	140.00	570.00	—	—
To meet expenses	—	570.00	—	—
To meet outlays	140.00	—	—	—
Privileges	11,664.36	7,376.98	6,795.48	5,955.22
Departmental	4,274.39	5,193.68	5,085.62	5,665.26
General government	—	385.00	2,152.95	373.74
Protection of persons and property	16.30	632.44	95.89	150.75
Health and sanitation	29.00	—	263.57	295.70
Highways	455.00	—	—	38.40
Charities	1,208.32	1,971.13	1,506.00	1,731.98
Soldiers' benefits	228.00	216.00	144.00	205.50
Schools	2,165.23	1,863.49	721.77	2,854.69
Libraries	172.54	125.62	201.03	—
Recreation	—	—	—	16.50
Unclassified	—	—	1.41	—
Public service enterprises	—	53,008.86	20,307.69	—
Electric light	—	35,511.51	—	—
Water	—	17,497.35	15,629.86	—
All other	—	—	4,677.83	—
Cemeteries	1,240.67	9.50	1,698.55	1,949.20
Interest	1,271.41	2,560.44	2,648.68	1,844.03
On sinking funds	—	7.59	261.64	628.08
On trust and investment funds	327.87	—	—	—
All other	943.54	2,552.85	2,387.04	1,215.95
NON-REVENUE.	\$167,742.96	\$96,124.76	\$52,708.56	\$69,873.23
Offsets to outlays	2,788.73	11,904.39	5,000.00	5,562.45
Departmental	2,788.73	10,107.67	5,000.00	5,562.45
Public service enterprises	—	1,796.72	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	140,000.00	74,000.00	20,000.00	50,000.00
Loans, general purposes	—	4,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	140,000.00	70,000.00	20,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	467.25	—	—	—
From sinking funds	—	—	—	—
All other	467.25	—	—	—
Refunds	5.02	172.76	178.15	110.84
Agency, trust, and investment	24,481.96	10,047.61	27,530.41	14,199.94
Taxes and licenses for State	8,502.58	4,590.00	5,539.68	5,525.00
Taxes for county	15,979.38	5,372.00	15,803.73	6,466.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	85.61	6,187.00	2,208.94
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$247,561.20	\$251,633.54	\$189,687.25	\$148,589.62
Premiums	—	—	—	—
Municipal indebtedness	140,000.00	74,000.00	20,000.00	50,000.00
Transfers and refunds	472.27	172.76	178.15	110.84
Agency, trust, and investment	24,481.96	10,047.61	27,530.41	14,199.94
Total receipts	\$412,515.43	\$335,853.91	\$237,395.81	\$212,900.40
Balance on hand, including funds	1,294.61	21,682.03	26,614.61	33,337.81
GRAND TOTAL	\$413,810.04	\$357,535.94	\$264,010.42	\$246,238.21

¹ Includes \$0.41 from administration of trust funds. See "Unclassified."

Graded According to Population of 1930 — Continued.

PAYMENTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
Maintenance	\$155,763.73	\$158,765.35	\$140,469.82	\$125,202.03
<i>Departmental</i>	152,428.49	126,914.61	116,048.57	122,567.50
General government	9,613.06	8,138.77	11,200.53	8,499.63
Protection of persons and property	6,169.94	8,526.29	8,188.81	13,189.39
Health and sanitation	7,219.15	3,598.87	7,367.36	4,159.30
Highways	34,110.68	23,303.65	16,362.16	21,318.26
Charities	7,705.82	3,902.62	12,720.88	9,639.63
Soldiers' benefits	471.00	636.11	1,769.13	399.14
Schools	82,511.23	74,953.12	55,972.04	62,285.34
Libraries	3,178.71	2,668.89	1,184.35	1,980.60
Recreation	—	150.00	498.06	596.16
Pensions	—	—	—	—
Unclassified	1,448.90	1,036.29	785.25	500.00
<i>Public service enterprises</i>	—	31,741.93	22,376.82	—
Electric light	—	26,939.30	—	—
Water	—	4,802.63	15,976.58	—
All other	—	—	6,400.24	—
<i>Cemeteries</i>	3,335.24	108.81	2,044.02	2,634.53
<i>Administration of trust funds</i>	—	—	.41	—
Interest	8,216.64	11,542.99	1,954.92	4,464.71
<i>Loans, general purposes</i>	8,216.64	7,903.75	826.17	4,464.71
<i>Loans, public service enterprises</i>	—	3,639.24	1,128.75	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	42,677.25	47,483.57	16,012.75	21,733.37
<i>Departmental</i>	42,416.25	34,052.58	14,695.62	21,733.37
General government	77.50	56.39	—	315.12
Protection of persons and property	111.00	5,150.00	—	99.96
Health and sanitation	8,328.38	788.33	—	—
Highways	32,289.58	25,795.51	10,311.55	13,218.58
Charities	—	—	267.03	—
Schools	1,609.79	2,262.35	3,831.19	8,099.71
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	285.85	—
<i>Public service enterprises</i>	—	13,430.99	1,317.13	—
Electric light	—	11,805.17	—	—
Water	—	1,625.82	222.63	—
All other	—	—	1,094.50	—
<i>Cemeteries</i>	261.00	—	—	—
Municipal indebtedness	163,491.70	74,500.00	26,000.00	56,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	23,000.00	24,500.00	6,000.00	6,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	140,000.00	50,000.00	20,000.00	50,000.00
<i>Warrants or orders, previous years</i>	491.70	—	—	—
Transfers	467.25	—	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	467.25	—	—	—
Refunds	5.02	172.76	178.15	110.84
Agency, trust, and investment	25,226.08	10,052.70	27,540.52	14,347.42
<i>Taxes and licenses for State</i>	8,502.58	4,590.00	5,539.68	5,525.00
<i>Taxes for county</i>	15,979.38	5,372.00	15,803.73	6,466.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	744.12	90.70	6,197.11	2,356.42
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$163,980.37	\$170,308.34	\$142,424.74	\$129,666.74
Permanent debt (except from sinking funds)	23,000.00	24,500.00	6,000.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	42,677.25	47,483.57	16,012.75	21,733.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	140,491.70	50,000.00	20,000.00	50,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	472.27	172.76	178.15	110.84
Agency, trust, and investment	25,226.08	10,052.70	27,540.52	14,347.42
Total payments	\$395,847.67	\$302,517.37	\$212,156.16	\$221,858.37
Balance on hand, including funds	17,962.37	55,018.57	51,854.26	24,379.84
GRAND TOTAL	\$413,810.04	\$357,535.94	\$264,010.42	\$246,238.21

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
REVENUE.	\$267,441.77	\$250,726.45	\$185,054.40	\$205,422.08
General	237,948.65	203,620.14	169,432.95	175,214.70
<i>Taxes</i>	<i>231,024.29</i>	<i>202,306.15</i>	<i>166,490.71</i>	<i>173,505.92</i>
Property, poll, and income	225,110.00	197,054.37	144,901.15	141,846.13
Corporation, bank, etc.	5,914.29	5,251.78	21,589.56	31,659.79
<i>Licenses and permits</i>	<i>949.00</i>	<i>115.50</i>	<i>198.50</i>	<i>495.50</i>
<i>Fines and forfeits</i>	<i>1,511.00</i>	<i>428.37</i>	<i>545.27</i>	<i>463.41</i>
<i>Grants and gifts</i>	<i>4,454.36</i>	<i>770.12</i>	<i>2,198.47</i>	<i>749.87</i>
For expenses	4,454.36	604.82	2,198.47	749.87
For outlays	—	165.30	—	—
All other	10.00	—	—	—
Commercial	29,493.12	47,106.31	15,621.45	30,207.38
<i>Special assessments</i>	<i>1,680.00</i>	<i>244.35</i>	<i>806.29</i>	<i>1,368.95</i>
To meet expenses	—	244.35	806.29	1,368.95
To meet outlays	1,680.00	—	—	—
<i>Privileges</i>	<i>12,467.36</i>	<i>6,167.92</i>	<i>6,874.73</i>	<i>6,506.11</i>
<i>Departmental</i>	<i>3,342.61</i>	<i>5,588.15</i>	<i>5,395.14</i>	<i>5,644.01</i>
General government	450.00	1,226.70	451.55	450.00
Protection of persons and property	56.53	82.41	349.77	228.03
Health and sanitation	540.50	—	24.75	10.00
Highways	306.00	—	—	614.00
Charities	490.68	3,338.67	4,097.19	2,361.67
Soldiers' benefits	678.00	653.00	144.00	504.00
Schools	—	—	281.37	1,337.88
Libraries	—	287.37	46.51	138.43
Recreation	—	—	—	—
Unclassified	820.90	—	—	—
<i>Public service enterprises</i>	<i>8,381.62</i>	<i>29,346.61</i>	<i>—</i>	<i>12,433.64</i>
Electric light	—	—	—	—
Water	8,381.62	25,746.61	—	12,433.64
All other	—	3,600.00	—	—
<i>Cemeteries</i>	<i>393.01</i>	<i>2,227.59</i>	<i>945.00</i>	<i>—</i>
<i>Interest</i>	<i>3,228.52</i>	<i>3,531.69</i>	<i>1,600.29</i>	<i>4,254.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	25.96	1,108.92	1,068.91	1,043.97
All other	3,202.56	2,422.77	531.38	3,210.70
NON-REVENUE.	\$281,237.25	\$180,737.28	\$159,465.61	\$258,203.67
Offsets to outlays	21,500.00	1,652.73	29,753.77	23,900.00
<i>Departmental</i>	<i>21,500.00</i>	<i>—</i>	<i>29,753.77</i>	<i>23,900.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>1,652.73</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	229,000.00	156,436.00	110,000.00	215,146.50
<i>Loans, general purposes</i>	<i>159,000.00</i>	<i>46,500.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>100,000.00</i>	<i>110,000.00</i>	<i>165,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>936.00</i>	<i>—</i>	<i>146.50</i>
Transfers	500.00	116.92	396.78	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	500.00	116.92	396.78	—
Refunds	2,332.44	260.92	361.62	642.56
Agency, trust, and investment	27,904.81	22,270.71	18,953.44	18,514.61
<i>Taxes and licenses for State</i>	<i>11,900.00</i>	<i>6,715.00</i>	<i>5,784.52</i>	<i>6,800.00</i>
<i>Taxes for county</i>	<i>14,455.17</i>	<i>10,191.79</i>	<i>6,576.75</i>	<i>11,583.31</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,549.64</i>	<i>5,363.92</i>	<i>6,592.17</i>	<i>131.30</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$288,941.77	\$252,379.18	\$214,808.17	\$229,322.08
Premiums	—	936.00	—	146.50
Municipal indebtedness	229,000.00	155,500.00	110,000.00	215,000.00
Transfers and refunds	2,832.44	377.84	758.40	642.56
Agency, trust, and investment	27,904.81	22,270.71	18,953.44	18,514.61
Total receipts	\$548,679.02	\$431,463.73	\$344,520.01	\$463,625.75
Balance on hand, including funds	177,376.91	36,701.87	25,134.25	14,056.90
GRAND TOTAL	\$726,055.93	\$468,165.60	\$369,654.26	\$477,682.65

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
Maintenance	\$159,961.54	\$165,341.89	\$148,366.78	\$170,052.87
<i>Departmental</i>	152,052.99	144,678.00	146,783.83	156,451.53
General government	11,072.50	13,971.27	7,254.61	12,107.64
Protection of persons and property	33,108.93	21,179.28	12,355.48	12,052.04
Health and sanitation	12,596.16	7,437.95	4,482.45	8,214.79
Highways	30,432.21	28,727.22	27,513.55	38,230.72
Charities	9,785.52	14,462.10	11,895.14	14,047.72
Soldiers' benefits	1,734.00	1,232.23	1,700.57	1,837.88
Schools	45,744.29	51,449.81	72,706.03	63,282.88
Libraries	2,500.00	3,364.15	3,408.64	3,725.32
Recreation	454.40	951.95	3,433.97	601.94
Pensions	500.00	—	—	—
Unclassified	4,124.98	1,902.04	2,033.39	2,350.60
<i>Public service enterprises</i>	7,315.95	16,821.45	—	13,461.64
Electric light	—	—	—	—
Water	7,315.95	15,674.06	—	13,461.64
All other	—	1,147.39	—	—
<i>Cemeteries</i>	592.60	3,842.44	1,582.95	139.70
<i>Administration of trust funds</i>	—	—	—	—
Interest	14,516.55	11,747.13	7,211.62	7,624.03
<i>Loans, general purposes</i>	12,221.55	10,719.28	7,211.62	4,748.52
<i>Loans, public service enterprises</i>	2,295.00	1,027.50	—	2,875.51
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	368,853.89	81,594.39	62,146.71	81,698.19
<i>Departmental</i>	363,879.60	66,845.90	62,146.71	67,900.58
General government	117.30	2,306.90	—	1,130.75
Protection of persons and property	43,399.40	854.61	—	—
Health and sanitation	85,509.85	1,114.16	—	1,200.00
Highways	50,098.33	4,070.14	56,761.90	65,569.83
Charities	—	—	—	—
Schools	184,754.72	48,768.94	5,384.81	—
Libraries	—	—	—	—
Recreation	—	9,731.15	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	4,974.29	14,748.49	—	13,797.61
Electric light	—	—	—	—
Water	4,974.29	14,488.84	—	13,797.61
All other	—	259.65	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	94,500.00	145,000.00	118,500.00	164,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	24,500.00	125,000.00	8,500.00	9,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	70,000.00	120,000.00	110,000.00	155,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	500.00	116.92	396.78	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	500.00	116.92	396.78	—
Refunds	2,332.44	260.92	361.62	642.56
Agency, trust, and investment	28,330.77	22,682.98	19,097.56	18,684.23
<i>Taxes and licenses for State</i>	11,900.00	6,715.00	5,784.52	6,800.00
<i>Taxes for county</i>	14,455.17	10,191.79	6,576.75	11,583.31
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,975.60	5,776.19	6,736.29	300.92
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$174,478.09	\$177,089.02	\$155,578.40	\$177,676.90
Permanent debt (except from sinking funds)	24,500.00	125,000.00	8,500.00	9,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	368,853.89	81,594.39	62,146.71	81,698.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	120,000.00	110,000.00	155,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,332.44	377.84	758.40	642.56
Agency, trust, and investment	28,330.77	22,682.98	19,097.56	18,684.23
Total payments	\$668,995.19	\$426,744.23	\$356,081.07	\$443,201.88
Balance on hand, including funds	57,060.74	41,421.37	13,573.19	34,480.77
GRAND TOTAL	\$726,055.93	\$468,165.60	\$369,654.26	\$477,682.65

¹ Includes \$2,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
REVENUE.	\$144,247.19	\$150,190.18	\$153,339.84	\$217,948.75
General	123,429.36	130,088.97	116,973.47	177,951.26
Taxes	113,012.36	128,202.46	114,567.25	176,185.05
Property, poll, and income	109,039.70	108,131.82	110,017.95	172,445.08
Corporation, bank, etc.	3,972.66	20,070.64	4,549.30	3,739.97
Licenses and permits	856.30	219.00	193.00	503.00
Fines and forfeits	2,657.26	357.25	210.75	201.95
Grants and gifts	6,878.44	1,310.26	2,002.47	1,052.86
For expenses	6,878.44	1,310.26	2,002.47	1,052.86
For outlays	—	—	—	—
All other	25.00	—	—	8.40
Commercial	20,817.83	20,101.21	36,366.37	39,997.49
Special assessments	—	—	330.75	47.60
To meet expenses	—	—	330.75	—
To meet outlays	—	—	—	47.60
Privileges	4,911.67	5,768.70	5,303.03	8,474.42
Departmental	2,737.43	5,886.73	4,429.92	5,787.97
General government	87.50	390.00	407.00	506.78
Protection of persons and property	204.23	102.98	46.20	229.62
Health and sanitation	1,639.15	—	418.68	627.50
Highways	10.00	773.05	118.88	5.60
Charities	353.29	3,642.97	2,128.40	1,836.29
Soldiers' benefits	214.00	90.00	703.00	48.00
Schools	98.86	725.81	480.00	1,669.10
Libraries	130.40	161.92	127.76	176.42
Recreation	—	—	—	676.23
Unclassified	—	—	—	12.43
Public service enterprises	11,440.35	5,897.72	22,027.94	21,000.08
Electric light	—	—	—	—
Water	11,440.35	5,897.72	22,027.94	20,998.68
All other	—	—	—	1.40
Cemeteries	—	287.07	—	—
Interest	1,728.38	2,260.99	4,274.73	4,687.42
On sinking funds	—	—	—	—
On trust and investment funds	337.59	906.30	1,618.85	933.78
All other	1,390.79	1,354.69	2,655.88	3,753.64
NON-REVENUE.	\$52,213.16	\$117,205.83	\$126,052.80	\$236,808.43
Offsets to outlays	—	—	20,453.89	15,091.37
Departmental	—	—	20,453.89	15,091.37
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	43,967.30	104,000.00	81,500.00	201,005.40
Loans, general purposes	—	15,000.00	11,500.00	—
Loans, public service enterprises	—	—	—	9,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	43,967.30	89,000.00	70,000.00	192,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	5.40
Transfers	—	423.78	944.64	995.60
From sinking funds	—	—	—	—
All other	—	423.78	944.64	995.60
Refunds	305.05	476.40	1,660.77	902.01
Agency, trust, and investment	7,940.81	12,305.65	21,493.50	18,814.05
Taxes and licenses for State	3,995.00	5,270.00	4,760.00	7,140.00
Taxes for county	3,945.81	6,168.00	4,701.39	7,052.08
Reimbursements for grade crossings	—	867.65	12,032.11	4,621.97
Sinking and other permanent funds	—	—	—	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$144,247.19	\$150,190.18	\$173,793.73	\$233,040.12
Premiums	—	—	—	5.40
Municipal indebtedness	43,967.30	104,000.00	81,500.00	201,000.00
Transfers and refunds	305.05	900.18	2,605.41	1,897.61
Agency, trust, and investment	7,940.81	12,305.65	21,493.50	18,814.05
Total receipts	\$196,460.35	\$267,396.01	\$279,392.64	\$454,757.18
Balance on hand, including funds	28,126.48	24,864.24	30,381.05	49,682.04
GRAND TOTAL	\$224,586.83	\$292,260.25	\$309,773.69	\$504,439.22

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
Maintenance	\$107,878.94	\$120,862.67	\$119,127.17	\$169,096.20
<i>Departmental</i>	98,667.01	118,433.91	107,895.16	158,047.54
General government	5,344.92	6,315.38	9,622.02	14,529.74
Protection of persons and property	15,400.90	5,775.37	11,683.59	12,643.49
Health and sanitation	4,404.21	3,458.11	3,422.51	5,582.33
Highways	25,348.93	24,299.92	17,576.53	38,921.70
Charities	6,062.37	9,691.65	6,541.74	4,281.95
Soldiers' benefits	144.00	290.85	854.10	186.00
Schools	38,667.27	64,259.32	52,393.18	70,693.41
Libraries	1,558.37	1,866.38	1,637.59	3,451.86
Recreation	651.20	1,102.35	651.89	1,910.97
Pensions	—	—	—	—
Unclassified	1,084.84	1,374.58	3,512.01	5,846.09
<i>Public service enterprises</i>	9,211.93	1,511.67	11,232.01	11,048.66
Electric light	—	—	—	—
Water	9,211.93	1,511.67	11,232.01	11,048.66
All other	—	—	—	—
<i>Cemeteries</i>	—	917.09	—	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	4,313.91	2,824.50	6,003.40	14,737.07
<i>Loans, general purposes</i>	2,451.91	2,824.50	5,647.40	14,289.57
<i>Loans, public service enterprises</i>	1,862.00	—	356.00	447.50
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	19,081.49	31,108.83	41,973.78	135,315.78
<i>Departmental</i>	4,918.90	30,358.83	40,299.59	110,845.11
General government	625.30	—	—	255.53
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	1,339.05	4,487.52	40,299.59	25,013.03
Charities	—	—	—	—
Schools	2,283.05	21,011.31	—	85,576.55
Libraries	651.50	—	—	—
Recreation	20.00	—	—	—
Unclassified	—	4,860.00	—	—
<i>Public service enterprises</i>	14,162.59	750.00	1,674.19	24,470.67
Electric light	—	—	—	—
Water	14,162.59	750.00	1,674.19	24,470.67
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	53,167.30	99,000.00	95,400.00	155,353.79
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	9,200.00	—	15,400.00	20,353.79
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	43,967.30	99,000.00	80,000.00	135,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	423.78	944.64	995.60
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	423.78	944.64	995.60
Refunds	305.05	476.40	1,660.77	902.01
Agency, trust, and investment	7,977.60	12,275.61	21,625.89	18,760.53
<i>Taxes and licenses for State</i>	3,995.00	5,270.00	4,760.00	7,140.00
<i>Taxes for county</i>	3,945.81	6,168.00	4,701.39	7,052.08
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	36.79	837.61	12,164.50	4,568.45
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$112,192.85	\$123,687.17	\$125,130.57	\$183,833.27
Permanent debt (except from sinking funds)	9,200.00	—	15,400.00	20,353.79
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,081.49	31,108.83	41,973.78	135,315.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	43,967.30	99,000.00	80,000.00	135,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	305.05	900.18	2,605.41	1,897.61
Agency, trust, and investment	7,977.60	12,275.61	21,625.89	18,760.53
Total payments	\$192,724.29	\$266,971.79	\$286,735.65	\$495,160.98
Balance on hand, including funds	51,862.54	25,288.46	25,038.04	9,278.24
GRAND TOTAL	\$224,586.83	\$292,260.25	\$309,773.69	\$504,439.22

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
REVENUE.	\$235,282.79	\$142,734.01	\$138,019.57	\$101,424.73
General	182,717.61	126,017.65	108,267.64	88,993.57
<i>Taxes</i>	<i>181,051.18</i>	<i>122,013.66</i>	<i>96,578.91</i>	<i>76,472.80</i>
Property, poll, and income	175,428.27	121,093.13	93,497.80	71,188.78
Corporation, bank, etc.	5,622.91	920.53	3,081.11	5,283.52
<i>Licenses and permits</i>	<i>568.50</i>	<i>126.50</i>	<i>245.75</i>	<i>159.00</i>
<i>Fines and forfeits</i>	<i>43.50</i>	<i>493.50</i>	<i>499.21</i>	<i>31.05</i>
<i>Grants and gifts</i>	<i>1,054.43</i>	<i>3,383.99</i>	<i>10,943.77</i>	<i>12,331.22</i>
For expenses	1,054.43	3,383.99	10,943.77	12,331.22
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	52,565.18	16,716.36	29,751.93	12,431.16
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>16,009.28</i>	<i>4,949.60</i>	<i>4,684.84</i>	<i>4,443.84</i>
Departmental	3,336.89	1,198.02	1,917.10	5,491.16
General government	615.22	103.47	926.25	54.50
Protection of persons and property	202.10	99.48	352.10	195.45
Health and sanitation	—	167.78	—	154.29
Highways	151.95	35.00	15.00	3,983.08
Charities	—	159.14	168.00	—
Soldiers' benefits	72.00	—	300.00	144.00
Schools	1,993.75	559.15	50.00	950.84
Libraries	283.12	74.00	55.75	5.00
Recreation	10.35	—	—	—
Unclassified	8.40	—	50.00	4.00
<i>Public service enterprises</i>	<i>22,140.25</i>	<i>7,565.28</i>	<i>19,978.89</i>	<i>—</i>
Electric light	—	—	—	—
Water	22,140.25	7,565.28	19,978.89	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Cemeteries	2,370.40	—	—	213.00
<i>Interest</i>	<i>8,708.36</i>	<i>3,003.46</i>	<i>3,171.10</i>	<i>2,283.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	6,524.11	937.92	975.84	—
<i>All other</i>	<i>2,184.25</i>	<i>2,065.54</i>	<i>2,195.26</i>	<i>2,283.16</i>
NON-REVENUE.	\$392,363.15	\$103,972.38	\$97,927.95	\$68,328.09
Offsets to outlays	30,935.85	5,795.91	460.75	12,335.68
<i>Departmental</i>	<i>29,931.65</i>	<i>5,795.91</i>	<i>460.75</i>	<i>12,335.68</i>
<i>Public service enterprises</i>	<i>1,004.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	310,800.00	80,000.00	85,000.00	48,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>18,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>310,000.00</i>	<i>70,000.00</i>	<i>85,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>800.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	350.00	726.01	1,041.66	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>350.00</i>	<i>726.01</i>	<i>1,041.66</i>	<i>—</i>
Refunds	367.29	334.23	416.58	176.02
Agency, trust, and investment	49,910.01	17,116.23	11,008.96	7,816.39
<i>Taxes and licenses for State</i>	<i>9,630.51</i>	<i>4,420.00</i>	<i>3,910.00</i>	<i>3,579.48</i>
<i>Taxes for county</i>	<i>10,929.01</i>	<i>5,756.80</i>	<i>6,660.40</i>	<i>3,526.04</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>29,350.49</i>	<i>6,939.43</i>	<i>438.56</i>	<i>710.87</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$266,218.64	\$148,529.92	\$138,480.32	\$113,760.41
Premiums	—	—	—	—
Municipal indebtedness	310,800.00	80,000.00	85,000.00	48,000.00
Transfers and refunds	717.29	1,060.24	1,458.24	176.02
Agency, trust, and investment	49,910.01	17,116.23	11,008.96	7,816.39
Total receipts	\$627,645.94	\$246,706.39	\$235,947.52	\$169,752.82
<i>Balance on hand, including funds</i>	<i>47,810.06</i>	<i>6,108.28</i>	<i>18,378.41</i>	<i>8,395.23</i>
GRAND TOTAL	\$675,456.00	\$252,814.67	\$254,325.93	\$178,148.05

Graded According to Population of 1930 — Continued.

PAYMENTS.	Weston		East		West		Bellingham	
	POPULATION	3,332	POPULATION	3,327	POPULATION	3,206	POPULATION	3,189
Maintenance		\$198,831.74		\$119,856.45		\$106,864.68		\$81,568.34
<i>Departmental</i>		174,826.78		112,722.46		98,210.06		81,234.64
General government		11,898.38		8,134.22		7,785.89		5,551.67
Protection of persons and property		25,607.46		5,311.42		9,324.19		2,160.74
Health and sanitation		3,148.40		2,658.22		3,476.44		2,413.00
Highways		45,492.50		14,791.65		20,887.10		24,321.48
Charities		2,821.90		6,599.76		4,323.86		4,501.63
Soldiers' benefits		342.00		—		826.98		144.00
Schools		62,053.49		72,389.60		47,709.89		41,118.61
Libraries		10,574.44		730.38		1,696.57		499.41
Recreation		7,330.24		410.20		79.10		—
Pensions		—		—		—		—
Unclassified		5,557.97		1,697.01		2,100.04		524.10
<i>Public service enterprises</i>		16,988.51		7,095.76		8,654.62		—
Electric light		—		—		—		—
Water		16,988.51		7,095.76		8,654.62		—
All other		—		—		—		—
<i>Cemeteries</i>		6,893.59		—		—		333.70
<i>Administration of trust funds</i>		122.86		38.23		—		—
Interest		8,216.91		5,399.40		4,981.89		1,994.02
<i>Loans, general purposes</i>		3,116.93		4,164.40		2,797.59		1,994.02
<i>Loans, public service enterprises</i>		5,099.98		1,235.00		2,184.30		—
<i>Loans, cemeteries</i>		—		—		—		—
Outlays		144,820.86		36,332.65		19,761.64		35,381.48
<i>Departmental</i>		65,206.34		35,361.85		19,679.34		35,381.48
General government		—		—		—		566.22
Protection of persons and property		—		425.00		1,520.46		—
Health and sanitation		—		—		—		—
Highways		58,331.93		13,407.76		18,158.88		17,693.87
Charities		—		—		—		—
Schools		—		21,529.09		—		8,414.23
Libraries		—		—		—		6,171.00
Recreation		6,874.41		—		—		—
Unclassified		—		—		—		2,536.16
<i>Public service enterprises</i>		79,614.52		970.80		82.30		—
Electric light		—		—		—		—
Water		79,614.52		970.80		82.30		—
All other		—		—		—		—
<i>Cemeteries</i>		—		—		—		—
Municipal indebtedness		225,381.71		70,000.00		78,535.00		31,500.00
<i>From sinking funds</i>		—		—		—		—
<i>From revenue and other sources</i>		5,381.71		10,000.00		8,535.00		1,500.00
<i>Bonds refunded, current year</i>		—		—		—		—
<i>Temporary loans (including revenue loans)</i>		220,000.00		60,000.00		70,000.00		30,000.00
<i>Warrants or orders, previous years</i>		—		—		—		—
Transfers		350.00		726.01		1,041.66		—
<i>To sinking funds from revenue</i>		—		—		—		—
<i>All other</i>		350.00		726.01		1,041.66		—
Refunds		367.29		334.23		416.58		176.02
Agency, trust, and investment		51,758.09		16,206.41		10,943.14		7,816.39
<i>Taxes and licenses for State</i>		9,630.51		4,420.00		3,910.00		3,579.48
<i>Taxes for county</i>		10,929.01		5,756.80		6,660.40		3,526.04
<i>Expenditures for grade crossings</i>		—		—		—		—
<i>Sinking and other permanent funds</i>		31,198.57		6,029.61		372.74		710.87
<i>All other</i>		—		—		—		—
RECAPITULATION.								
Maintenance and interest		\$207,048.65		\$125,255.85		\$111,846.57		\$83,562.36
Permanent debt (except from sinking funds)		5,381.71		10,000.00		8,535.00		1,500.00
Sinking fund requirements from revenue		—		—		—		—
Outlays		144,820.86		36,332.65		19,761.64		35,381.48
Permanent debt from sinking funds		—		—		—		—
Bonds refunded, current year		—		—		—		—
Temporary loans		220,000.00		60,000.00		70,000.00		30,000.00
Transfers (except to sinking funds)		—		—		—		—
and refunds		717.29		1,060.24		1,458.24		176.02
Agency, trust, and investment		51,758.09		16,206.41		10,943.14		7,816.39
Total payments		\$629,726.60		\$248,855.15		\$222,544.59		\$158,436.25
Balance on hand, including funds		45,729.40		8,959.52		31,781.34		19,711.80
GRAND TOTAL		\$675,456.00		\$252,814.67		\$254,325.93		\$178,148.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Selma POPULATION 3,118
REVENUE.	\$130,167.08	\$129,872.72	\$98,185.13	\$397,340.27
General	104,116.66	118,835.82	82,638.47	372,008.49
Taxes	95,743.81	117,707.80	61,150.36	367,614.01
Property, poll, and income	90,220.78	101,693.16	60,261.82	357,151.21
Corporation, bank, etc.	5,523.03	16,014.64	888.54	10,462.80
Licenses and permits	181.00	133.00	111.00	868.50
Fines and forfeits	451.00	412.05	453.55	762.80
Grants and gifts	7,740.85	582.97	20,923.56	2,763.18
For expenses	7,740.85	582.97	20,923.56	2,763.18
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	26,050.42	11,036.90	15,546.66	25,331.78
Special assessments	—	—	—	2,527.60
To meet expenses	—	—	—	2,527.60
To meet outlays	—	—	—	—
Privileges	3,929.28	7,214.08	4,406.41	14,788.70
Departmental	6,005.51	2,537.35	7,762.82	2,397.88
General government	—	46.00	15.00	182.07
Protection of persons and property	77.47	57.95	60.75	477.28
Health and sanitation	77.14	141.50	—	24.00
Highways	107.50	1,485.83	1,385.59	360.01
Charities	3,825.45	345.30	25.00	640.57
Soldiers' benefits	276.00	162.00	432.00	362.00
Schools	1,481.70	240.00	5,419.18	351.95
Libraries	76.10	33.77	—	—
Recreation	—	—	—	—
Unclassified	84.15	25.00	425.30	—
Public service enterprises	13,272.31	—	—	—
Electric light	—	—	—	—
Water	13,272.31	—	—	—
All other	—	—	—	—
Cemeteries	—	—	357.00	—
Interest	2,843.32	1,285.47	3,020.43	5,617.60
On sinking funds	—	—	—	—
On trust and investment funds	540.12	182.84	1,502.18	685.66
All other	2,303.20	1,102.63	1,518.25	4,931.94
NON-REVENUE.	\$166,934.19	\$68,905.86	\$55,922.56	\$402,492.27
Offsets to outlays	35,193.67	16,694.65	7,999.66	500.00
Departmental	35,193.67	16,694.65	7,999.66	500.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	117,000.00	40,000.00	35,000.00	365,119.00
Loans, general purposes	8,000.00	—	—	140,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	109,000.00	40,000.00	35,000.00	225,000.00
Unpaid warrants or orders, current year	—	—	—	119.00
Premiums	—	—	—	—
Transfers	5,005.00	—	2,311.36	41.20
From sinking funds	—	—	—	—
All other	5,005.00	—	2,311.36	41.20
Refunds	88.89	6.50	7.97	518.33
Agency, trust, and investment	9,646.63	12,204.71	10,603.57	36,313.74
Taxes and licenses for State	4,250.00	5,795.35	2,465.00	13,430.00
Taxes for county	4,197.67	5,974.72	4,999.69	22,877.04
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,198.96	434.64	3,138.88	6.70
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$165,360.75	\$146,567.37	\$106,184.79	\$397,840.27
Premiums	—	—	—	119.00
Municipal indebtedness	117,000.00	40,000.00	35,000.00	365,000.00
Transfers and refunds	5,093.89	6.50	2,319.33	559.53
Agency, trust, and investment	9,646.63	12,204.71	10,603.57	36,313.74
Total receipts	\$297,101.27	\$198,778.58	\$154,107.69	\$799,832.54
Balance on hand, including funds	9,720.54	55,944.49	6,475.64	23,603.67
GRAND TOTAL	\$306,821.81	\$254,723.07	\$160,583.33	\$823,436.21

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
Maintenance	\$110,122.53	\$102,825.03	\$84,731.93	\$282,503.05
Departmental	104,350.07	102,825.03	84,009.83	282,390.56
General government	5,113.17	6,221.51	4,151.92	21,351.96
Protection of persons and property	8,886.41	5,451.38	5,812.72	76,579.32
Health and sanitation	4,680.27	7,044.38	1,348.65	15,022.18
Highways	23,627.88	13,760.00	22,290.75	69,240.05
Charities	9,998.37	8,161.73	5,366.51	12,054.31
Soldiers' benefits	1,918.00	310.00	570.32	2,481.45
Schools	47,611.74	58,604.27	41,470.83	73,022.32
Libraries	999.77	2,646.08	884.04	1,805.03
Recreation	395.33	—	—	5,502.88
Pensions	—	—	—	—
Unclassified	1,119.13	625.68	2,114.09	5,331.06
Public service enterprises	5,772.46	—	—	8.49
Electric light	—	—	—	—
Water	5,772.46	—	—	—
All other	—	—	—	8.49
Cemeteries	—	—	722.10	104.00
Administration of trust funds	—	—	—	—
Interest	8,795.62	1,091.12	2,912.61	8,657.37
Loans, general purposes	6,875.62	1,091.12	2,912.61	8,657.37
Loans, public service enterprises	1,920.00	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	50,226.71	57,789.78	10,851.73	121,229.35
Departmental	50,026.71	57,789.78	10,851.73	121,229.35
General government	—	—	—	1,806.80
Protection of persons and property	539.00	—	597.15	3,702.00
Health and sanitation	—	—	—	570.05
Highways	46,855.40	43,968.02	9,999.58	54,741.72
Charities	—	—	—	—
Schools	—	13,821.76	255.00	59,413.75
Libraries	—	—	—	—
Recreation	2,632.31	—	—	995.03
Unclassified	—	—	—	—
Public service enterprises	200.00	—	—	—
Electric light	—	—	—	—
Water	200.00	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	111,000.00	41,000.00	41,000.00	244,750.00
From sinking funds	—	—	—	—
From revenue and other sources	12,000.00	1,000.00	6,000.00	19,750.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	99,000.00	40,000.00	35,000.00	225,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	5,005.00	—	2,311.36	41.20
To sinking funds from revenue	—	—	—	—
All other	5,005.00	—	2,311.36	41.20
Refunds	88.89	6.50	7.97	518.33
Agency, trust, and investment	15,186.75	12,387.55	9,203.89	36,329.70
Taxes and licenses for State	4,250.00	5,795.35	2,465.00	13,430.00
Taxes for county	4,197.67	5,974.72	4,999.69	22,877.04
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	6,739.08	617.48	1,739.20	22.66
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$118,918.15	\$103,916.15	\$87,644.54	\$291,160.42
Permanent debt (except from sinking funds)	12,000.00	1,000.00	6,000.00	19,750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	50,226.71	57,789.78	10,851.73	121,229.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	99,000.00	40,000.00	35,000.00	225,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	5,093.89	6.50	2,319.33	559.53
Agency, trust, and investment	15,186.75	12,387.55	9,203.89	36,329.70
Total payments	\$300,425.50	\$215,099.98	\$151,019.49	\$694,029.00
Balance on hand, including funds	6,396.31	39,623.09	9,563.84	129,407.21
GRAND TOTAL	\$306,821.81	\$254,723.07	\$160,583.33	\$823,436.21

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
REVENUE.	\$299,799.21	\$118,029.66	\$127,097.17	\$158,735.80
General	272,903.46	94,488.72	91,651.00	139,780.29
Taxes	271,782.36	90,714.01	80,512.39	139,269.22
Property, poll, and income	266,680.54	86,309.19	76,204.04	109,406.50
Corporation, bank, etc.	5,101.82	4,404.82	4,308.35	29,862.72
Licenses and permits	205.75	706.00	75.50	154.50
Fines and forfeits	334.20	170.50	547.45	14.00
Grants and gifts	577.29	2,961.21	10,503.06	342.57
For expenses	577.29	2,961.21	10,503.06	342.57
For outlays	—	—	—	—
All other	3.86	—	12.60	—
Commercial	26,895.75	26,540.94	35,446.17	18,955.51
Special assessments	57.86	—	91.30	—
To meet expenses	57.86	—	91.30	—
To meet outlays	—	—	—	—
Privileges	9,661.60	5,488.39	5,026.78	6,941.91
Departmental	10,970.08	4,109.19	12,411.12	7,765.53
General government	823.23	329.00	1,479.75	2,007.50
Protection of persons and property	646.13	200.68	131.14	976.86
Health and sanitation	134.20	89.75	—	350.00
Highways	494.00	16.40	620.69	974.17
Charities	3,288.02	2,272.88	7,443.89	1,057.45
Soldiers' benefits	278.00	250.50	72.00	—
Schools	5,178.24	932.98	2,332.85	2,022.73
Libraries	—	—	245.80	190.11
Recreation	3.00	—	—	145.00
Unclassified	125.26	17.00	35.00	41.71
Public service enterprises	—	12,373.49	10,413.92	—
Electric light	—	—	—	—
Water	—	12,373.49	10,413.92	—
All other	—	—	—	—
Cemeteries	806.75	—	3,125.20	9.22
Interest	5,399.46	1,569.87	4,377.85	4,238.85
On sinking funds	—	—	—	—
On trust and investment funds	2,443.59	231.70	2,075.73	3,384.68
All other	2,955.87	1,338.17	2,302.12	854.17
NON-REVENUE.	\$155,181.12	\$115,202.43	\$100,706.74	\$75,892.46
Offsets to outlays	11,337.50	—	—	—
Departmental	11,337.50	—	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	115,000.00	90,000.00	86,000.00	45,000.00
Loans, general purposes	—	6,000.00	6,000.00	—
Loans, public service enterprises	—	14,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	115,000.00	70,000.00	80,000.00	45,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	250.00	93.85	2,025.00	—
From sinking funds	—	—	—	—
All other	250.00	93.85	2,025.00	—
Refunds	376.13	107.00	188.01	9.00
Agency, trust, and investment	28,217.49	25,001.58	12,493.73	30,883.46
Taxes and licenses for State	11,135.25	4,675.00	3,825.00	6,887.29
Taxes for county	10,997.89	5,319.43	4,477.00	8,058.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,084.35	15,007.15	4,191.73	15,938.17
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$311,136.71	\$118,029.66	\$127,097.17	\$158,735.80
Premiums	—	—	—	—
Municipal indebtedness	115,000.00	90,000.00	86,000.00	45,000.00
Transfers and refunds	626.13	200.85	2,213.01	9.00
Agency, trust, and investment	28,217.49	25,001.58	12,493.73	30,883.46
Total receipts	\$454,980.33	\$233,232.09	\$227,803.91	\$234,628.26
Balance on hand, including funds	36,845.26	2,822.68	19,037.01	51,938.50
GRAND TOTAL	\$491,825.59	\$236,054.77	\$246,840.92	\$286,566.76

Graded According to Population of 1930 — Continued.

PAYMENTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
Maintenance	\$250,322.30	\$106,761.01	\$99,783.46	\$131,099.42
<i>Departmental</i>	249,484.73	98,737.95	85,955.89	130,990.20
General government	21,734.69	8,610.78	5,090.66	6,811.43
Protection of persons and property	54,737.62	16,019.92	6,077.62	22,516.44
Health and Sanitation	13,267.28	3,349.31	3,133.86	1,893.48
Highways	55,617.85	19,632.83	19,708.49	22,286.97
Charities	14,987.00	6,591.61	12,775.10	7,602.24
Soldiers' benefits	1,518.38	766.20	82.00	1,020.00
Schools	75,728.38	39,751.23	32,850.72	56,795.20
Libraries	6,610.50	2,000.00	2,615.88	7,155.10
Recreation	3,029.51	762.07	41.85	4,185.92
Pensions	—	—	—	—
Unclassified	2,253.52	1,254.00	3,579.71	723.42
<i>Public service enterprises</i>	—	8,023.06	10,693.29	—
Electric light	—	—	—	—
Water	—	8,023.06	10,693.29	—
All other	—	—	—	—
<i>Cemeteries</i>	809.42	—	3,134.28	109.22
<i>Administration of trust funds</i>	28.15	—	—	—
Interest	8,035.42	2,959.84	1,725.34	5,360.98
<i>Loans, general purposes</i>	8,035.42	1,799.84	1,725.34	5,360.98
<i>Loans, public service enterprises</i>	—	1,160.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	36,729.14	29,351.78	21,804.86	15,998.80
<i>Departmental</i>	36,140.86	14,695.78	20,587.71	15,998.80
General government	12,670.72	355.08	3,309.06	—
Protection of persons and property	653.50	56.00	7,849.27	—
Health and sanitation	24.05	—	4,999.91	—
Highways	10,361.99	4,925.71	3,283.53	9,536.93
Charities	515.00	—	—	—
Schools	11,365.60	9,011.99	1,145.89	5,558.14
Libraries	—	—	—	—
Recreation	—	347.00	—	903.73
Unclassified	550.00	—	—	—
<i>Public service enterprises</i>	—	14,656.00	1,217.15	—
Electric light	—	—	—	—
Water	—	14,656.00	1,217.15	—
All other	—	—	—	—
<i>Cemeteries</i>	588.28	—	—	—
Municipal indebtedness	124,011.33	66,250.00	76,000.00	52,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	9,011.33	4,250.00	—	7,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	115,000.00	62,000.00	76,000.00	45,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	250.00	93.85	2,025.00	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	250.00	93.85	2,025.00	—
Refunds	376.13	107.00	188.01	9.00
Agency, trust, and investment	26,238.29	24,994.43	12,544.46	30,751.26
<i>Taxes and licenses for State</i>	11,135.25	4,675.00	3,825.00	6,887.29
<i>Taxes for county</i>	10,997.89	5,319.43	4,477.00	8,058.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	4,105.15	15,000.00	4,242.46	15,805.97
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$258,357.72	\$109,720.85	\$101,508.80	\$136,460.40
Permanent debt (except from sinking funds)	9,011.33	4,250.00	—	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	36,729.14	29,351.78	21,804.86	15,998.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	115,000.00	62,000.00	76,000.00	45,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	626.13	200.85	2,213.01	9.00
Agency, trust, and investment	26,238.29	24,994.43	12,544.46	30,751.26
Total payments	\$445,962.61	\$230,517.91	\$214,071.13	\$235,219.46
Balance on hand, including funds	45,862.98	5,536.86	32,769.79	51,347.30
GRAND TOTAL	\$491,825.59	\$236,054.77	\$246,840.92	\$286,566.76

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
REVENUE.	\$179,101.41	\$139,913.69	\$132,121.41	\$236,903.33
General	151,496.54	112,581.12	112,742.28	217,613.60
Taxes	131,250.00	101,270.72	105,155.56	215,518.78
Property, poll, and income	128,531.21	87,944.87	102,510.04	202,283.15
Corporation, bank, etc.	2,718.79	13,325.85	2,645.52	13,235.62
Licenses and permits	285.00	106.00	283.50	650.19
Fines and forfeits	1,194.60	18.02	388.40	935.25
Grants and gifts	18,766.94	11,186.38	6,914.82	509.38
For expenses	919.47	11,186.38	6,914.82	509.38
For outlays	17,847.47	—	—	—
All other	—	—	—	—
Commercial	27,604.87	27,332.57	19,379.13	19,289.73
Special assessments	362.50	323.43	—	—
To meet expenses	362.50	323.43	—	—
To meet outlays	—	—	—	—
Privileges	6,018.02	4,630.27	4,015.24	11,017.51
Departmental	5,834.94	5,187.76	1,163.85	5,371.76
General government	321.16	269.00	163.25	1,190.01
Protection of persons and property	181.45	225.72	68.54	234.07
Health and sanitation	—	—	—	—
Highways	4,091.25	173.00	85.22	913.66
Charities	142.00	3,522.53	438.74	1,593.48
Soldiers' benefits	639.64	216.00	12.00	440.00
Schools	388.07	671.01	204.52	933.65
Libraries	71.37	110.50	174.24	66.89
Recreation	—	—	—	—
Unclassified	—	—	17.34	—
Public service enterprises	10,241.61	11,129.58	10,560.81	—
Electric light	—	—	—	—
Water	10,241.61	11,129.58	10,560.81	—
All other	—	—	—	—
Cemeteries	664.75	831.73	1,011.15	—
Interest	4,483.05	5,229.80	2,598.08	2,900.46
On sinking funds	—	—	—	—
On trust and investment funds	1,620.61	2,594.50	1,507.58	475.64
All other	2,862.44	2,635.30	1,090.50	2,424.82
NON-REVENUE.	\$151,317.94	\$99,573.80	\$75,467.94	\$125,252.88
Offsets to outlays	9,312.16	32,525.53	20,239.94	13,883.62
Departmental	9,312.16	32,525.53	20,239.94	13,883.62
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	122,700.00	50,000.00	39,000.00	70,000.00
Loans, general purposes	—	—	9,000.00	—
Loans, public service enterprises	26,700.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	96,000.00	50,000.00	30,000.00	70,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	8.00	2,620.13	1,423.62	—
From sinking funds	—	—	—	—
All other	8.00	2,620.13	1,423.62	—
Refunds	214.43	194.40	.35	798.49
Agency, trust, and investment	19,083.35	14,233.74	14,804.03	40,570.77
Taxes and licenses for State	6,120.00	4,335.00	3,920.39	10,312.32
Taxes for county	6,963.62	4,932.56	4,576.00	29,419.24
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	5,999.73	4,966.18	6,307.64	839.21
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$188,413.57	\$172,439.22	\$152,361.35	\$250,786.95
Premiums	—	—	—	—
Municipal indebtedness	122,700.00	50,000.00	39,000.00	70,000.00
Transfers and refunds	222.43	2,814.53	1,423.97	798.49
Agency, trust, and investment	19,083.35	14,233.74	14,804.03	40,570.77
Total receipts	\$330,419.35	\$239,487.49	\$207,589.35	\$362,156.21
Balance on hand, including funds	1,678.75	32,545.24	23,011.70	13,814.54
GRAND TOTAL	\$332,098.10	\$272,032.73	\$230,601.05	\$375,970.75

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
Maintenance	\$136,784.85	\$115,651.35	\$114,757.26	\$159,362.62
<i>Departmental</i>	<i>122,098.51</i>	<i>107,481.54</i>	<i>103,727.66</i>	<i>159,362.62</i>
General government	10,778.31	7,326.51	8,673.19	15,488.03
Protection of persons and property	7,427.93	9,035.65	11,861.66	19,124.62
Health and sanitation	3,027.45	2,625.11	3,709.98	5,240.55
Highways	33,039.63	30,461.97	28,387.15	26,916.47
Charities	7,120.69	10,449.65	5,035.27	6,415.25
Soldiers' benefits	1,480.05	240.00	—	651.00
Schools	49,374.14	31,332.68	37,712.54	78,050.20
Libraries	6,888.87	3,413.63	4,900.96	3,301.49
Recreation	491.00	90.00	500.00	500.00
Pensions	—	—	—	—
Unclassified	2,470.44	2,506.34	2,946.91	3,675.01
<i>Public service enterprises</i>	<i>12,565.16</i>	<i>6,701.83</i>	<i>7,728.16</i>	<i>—</i>
Electric light	—	—	—	—
Water	12,565.16	6,701.83	7,530.51	—
All other	—	—	197.65	—
<i>Cemeteries</i>	<i>2,121.18</i>	<i>1,467.98</i>	<i>3,301.44</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,384.50	2,091.70	1,510.54	5,000.00
<i>Loans, general purposes</i>	<i>4,364.50</i>	<i>461.70</i>	<i>1,510.54</i>	<i>5,000.00</i>
<i>Loans, public service enterprises</i>	<i>20.00</i>	<i>1,630.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	76,812.50	72,514.25	39,225.76	39,850.40
<i>Departmental</i>	<i>28,312.21</i>	<i>58,602.13</i>	<i>39,225.76</i>	<i>39,850.49</i>
General government	23.31	—	—	1,699.30
Protection of persons and property	—	—	685.00	1,940.40
Health and sanitation	—	—	579.05	210.00
Highways	27,350.40	57,357.07	37,677.71	32,646.95
Charities	—	—	—	—
Schools	938.50	1,245.06	—	853.84
Libraries	—	—	—	—
Recreation	—	—	—	2,500.00
Unclassified	—	—	284.00	—
<i>Public service enterprises</i>	<i>48,100.29</i>	<i>13,912.12</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	48,100.29	13,912.12	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>400.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	92,000.00	50,500.00	38,500.00	78,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>15,500.00</i>	<i>8,500.00</i>	<i>8,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>86,000.00</i>	<i>45,000.00</i>	<i>30,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8.00	2,620.13	1,423.62	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8.00</i>	<i>2,620.13</i>	<i>1,423.62</i>	<i>—</i>
Refunds	214.43	194.40	.35	798.49
Agency, trust, and investment	19,108.37	14,737.44	15,320.11	41,173.91
<i>Taxes and licenses for State</i>	<i>6,120.00</i>	<i>4,335.00</i>	<i>3,920.39</i>	<i>10,312.32</i>
<i>Taxes for county</i>	<i>6,963.62</i>	<i>4,932.56</i>	<i>4,576.00</i>	<i>29,419.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,024.75</i>	<i>5,469.88</i>	<i>6,823.72</i>	<i>1,442.35</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$141,169.35	\$117,743.05	\$116,267.80	\$164,362.62
Permanent debt (except from sinking funds)	6,000.00	15,500.00	8,500.00	8,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	76,812.50	72,514.25	39,225.76	39,850.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	86,000.00	45,000.00	30,000.00	70,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	222.43	2,814.53	1,423.97	798.49
Agency, trust, and investment	19,108.37	14,737.44	15,320.11	41,173.91
Total payments	\$329,312.65	\$258,309.27	\$210,737.64	\$324,435.51
Balance on hand, including funds	2,785.45	13,723.46	19,863.41	51,585.24
GRAND TOTAL	\$332,098.10	\$272,032.73	\$230,601.05	\$375,970.75

¹ Includes \$500 paid from balance of proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
REVENUE.	\$142,658.08	\$131,415.91	\$144,172.67	\$165,509.60
General	123,433.14	111,081.24	126,873.30	148,766.41
Taxes	120,311.57	104,496.59	120,032.00	147,075.80
Property, poll, and income	117,073.47	102,997.47	110,373.53	138,230.67
Corporation, bank, etc.	3,238.10	1,499.12	9,658.47	8,844.63
Licenses and permits	179.00	181.00	138.00	184.50
Fines and forfeits	439.23	12.31	467.55	1,055.08
Grants and gifts	2,500.63	6,391.34	6,235.75	451.53
For expenses	2,500.63	6,391.34	6,235.75	451.53
For outlays	—	—	—	—
All other	2.71	—	—	—
Commercial	19,224.94	20,334.67	17,299.37	16,743.19
Special assessments	1,116.41	225.76	548.46	—
To meet expenses	—	225.76	548.46	—
To meet outlays	1,116.41	—	—	—
Privileges	5,280.25	5,095.43	5,095.61	9,665.93
Departmental	10,260.25	12,116.51	5,570.92	5,437.50
General government	16.50	785.15	.50	2,730.15
Protection of persons and property	165.94	230.15	342.08	23.88
Health and sanitation	86.20	413.90	94.70	190.77
Highways	5.00	3,183.40	150.00	50.50
Charities	710.56	4,807.26	2,852.72	673.07
Soldiers' benefits	234.00	920.50	576.00	—
Schools	9,026.35	1,656.15	1,387.86	1,769.13
Libraries	—	120.00	162.06	—
Recreation	—	—	—	—
Unclassified	15.70	—	5.00	—
Public service enterprises	—	—	—	5.00
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	5.00
Cemeteries	16.16	—	751.95	583.87
Interest	2,551.87	2,896.97	5,332.43	1,050.89
On sinking funds	—	—	—	—
On trust and investment funds	—	407.26	2,769.43	—
All other	2,551.87	2,489.71	2,563.00	1,050.89
NON-REVENUE.	\$106,414.43	\$102,969.02	\$116,950.75	\$127,729.39
Offsets to outlays	6,000.00	6,713.79	—	—
Departmental	6,000.00	6,713.79	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	82,000.00	85,000.00	100,010.00	104,253.03
Loans, general purposes	7,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	85,000.00	100,000.00	100,000.00
Unpaid warrants or orders, current year	—	—	—	4,253.03
Premiums	—	—	10.00	—
Transfers	—	459.39	2,255.45	480.28
From sinking funds	—	—	—	—
All other	—	459.39	2,255.45	480.28
Refunds	110.97	1,294.43	172.12	46.55
Agency, trust, and investment	18,303.46	9,501.41	14,513.18	22,949.53
Taxes and licenses for State	5,950.00	4,420.00	4,335.00	7,494.47
Taxes for county	12,288.49	5,029.28	7,384.36	14,061.86
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	64.97	52.13	2,793.82	1,393.20
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$148,658.08	\$138,129.70	\$144,172.67	\$165,509.60
Premiums	—	—	10.00	—
Municipal indebtedness	82,000.00	85,000.00	100,000.00	104,253.03
Transfers and refunds	110.97	1,753.82	2,427.57	526.83
Agency, trust, and investment	18,303.46	9,501.41	14,513.18	22,949.53
Total receipts	\$249,072.51	\$234,384.93	\$261,123.42	\$293,238.99
Balance on hand, including funds	14,735.18	12,851.23	10,102.93	21,454.62
GRAND TOTAL	\$263,807.69	\$247,236.16	\$271,226.35	\$314,693.61

Graded According to Population of 1930 — Continued.

PAYMENTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
Maintenance	\$119,981.88	\$107,769.70	\$120,506.68	\$161,963.64
Departmental	119,768.20	107,434.65	118,775.61	160,497.79
General government	6,617.78	7,830.00	9,725.09	17,695.64
Protection of persons and property	4,867.44	11,251.59	6,479.38	11,022.32
Health and sanitation	3,520.70	3,436.70	4,786.81	12,770.54
Highways	22,921.77	25,700.52	30,033.19	40,813.32
Charities	6,351.09	10,381.12	12,785.43	8,910.93
Soldiers' benefits	234.00	2,684.00	1,892.45	—
Schools	71,946.84	41,602.53	49,287.15	65,715.80
Libraries	2,577.52	2,030.69	2,207.33	451.53
Recreation	100.00	223.00	3.00	—
Pensions	—	1,212.50	—	—
Unclassified	631.06	1,082.00	1,575.78	3,117.66
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	213.68	335.05	1,718.57	1,465.85
Administration of trust funds	—	—	12.50	—
Interest	8,115.57	4,801.28	6,133.97	3,064.08
Loans, general purposes	8,115.57	4,801.28	6,133.97	3,064.08
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	20,301.25	14,349.75	9,376.61	17,773.80
Departmental	20,301.25	14,349.75	9,376.61	17,773.80
General government	—	—	688.65	519.45
Protection of persons and property	248.58	100.00	518.94	—
Health and sanitation	—	—	—	6,179.24
Highways	18,786.21	13,781.05	6,249.82	9,999.82
Charities	—	—	—	—
Schools	766.46	240.00	1,823.50	1,075.29
Libraries	—	228.70	—	—
Recreation	—	—	95.70	—
Unclassified	500.00	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	75,000.00	98,050.00	114,500.00	107,500.00
From sinking funds	—	—	—	—
From revenue and other sources	10,000.00	8,050.00	7,000.00	7,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	65,000.00	90,000.00	107,500.00	100,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	—	459.39	2,255.45	480.28
To sinking funds from revenue	—	—	—	—
All other	—	459.39	2,255.45	480.28
Refunds	110.97	1,294.43	172.12	46.55
Agency, trust, and investment	18,289.30	9,449.28	14,969.66	22,949.53
Taxes and licenses for State	5,950.00	4,420.00	4,335.00	7,494.47
Taxes for county	12,288.49	5,029.28	7,384.36	14,061.86
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	50.81	—	3,250.30	1,393.20
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$128,097.45	\$112,570.98	\$126,640.65	\$165,027.72
Permanent debt (except from sinking funds)	10,000.00	8,050.00	7,000.00	7,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,301.25	14,349.75	9,376.61	17,773.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	90,000.00	107,500.00	100,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	110.97	1,753.82	2,427.57	526.83
Agency, trust, and investment	18,289.30	9,449.28	14,969.66	22,949.53
Total payments	\$241,798.97	\$236,173.83	\$267,914.49	\$313,777.88
Balance on hand, including funds	22,008.72	11,062.33	3,311.86	915.73
GRAND TOTAL	\$263,807.69	\$247,236.16	\$271,226.35	\$314,693.61

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
REVENUE.	\$121,429.60	\$129,066.33	\$133,490.80	\$141,197.81
General	93,764.68	115,960.32	123,484.65	108,821.16
Taxes	80,496.57	100,057.66	105,194.02	107,817.52
Property, poll, and income	75,760.37	94,230.26	103,133.07	103,646.30
Corporation, bank, etc.	4,736.20	5,827.40	2,060.95	4,171.22
Licenses and permits	241.50	272.50	39.00	58.00
Fines and forfeits	804.42	406.40	407.75	506.50
Grants and gifts	12,222.19	15,052.01	17,843.88	439.14
For expenses	12,222.19	15,052.01	17,843.88	439.14
For outlays	—	—	—	—
All other	—	171.75	—	—
Commercial	27,664.92	13,106.01	10,006.15	32,376.65
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	5,103.99	4,494.58	4,073.81	6,606.10
Departmental	¹ 1,908.06	3,273.31	2,147.39	5,717.49
General government	89.00	288.00	52.00	58.14
Protection of persons and property	36.01	48.64	86.41	489.27
Health and sanitation	261.43	256.75	498.86	—
Highways	—	76.92	61.82	867.00
Charities	1,071.45	1,684.75	520.00	2,296.53
Soldiers' benefits	72.00	39.00	—	420.00
Schools	61.77	834.06	822.45	761.80
Libraries	—	41.19	15.85	156.75
Recreation	5.00	—	—	628.00
Unclassified	¹ 311.40	4.00	90.00	40.00
Public service enterprises	17,924.55	3,837.78	—	13,354.45
Electric light	—	—	—	—
Water	17,924.55	3,837.78	—	13,354.45
All other	—	—	—	—
Cemeteries	646.47	130.50	489.62	5.00
Interest	2,081.85	1,369.84	3,295.33	6,693.61
On sinking funds	—	—	—	—
On trust and investment funds	673.08	211.46	50.63	5,236.58
All other	1,408.77	1,158.38	3,244.70	1,457.03
NON-REVENUE.	\$102,928.62	\$82,758.14	\$107,347.36	\$101,179.94
Offsets to outlays	9,215.16	11,181.67	38,247.90	26,555.25
Departmental	5,000.00	7,932.72	38,247.90	26,555.25
Public service enterprises	4,215.16	3,248.95	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	66,500.00	61,000.00	55,000.00	55,000.00
Loans, general purposes	4,500.00	—	—	—
Loans, public service enterprises	—	6,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	62,000.00	55,000.00	55,000.00	55,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	375.01	126.02	1,735.00	2,248.16
From sinking funds	—	—	—	—
All other	375.01	126.02	1,735.00	2,248.16
Refunds	154.78	43.31	7.91	488.11
Agency, trust, and investment	26,683.67	10,407.14	12,356.55	16,888.42
Taxes and licenses for State	3,400.00	4,250.00	3,920.39	5,015.00
Taxes for county	3,514.54	5,535.39	7,930.54	8,542.69
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	15,744.73	621.75	505.62	3,330.73
All other	4,024.40	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$130,644.76	\$140,248.00	\$171,738.70	\$167,753.06
Premiums	—	—	—	—
Municipal indebtedness	66,500.00	61,000.00	55,000.00	55,000.00
Transfers and refunds	529.79	169.33	1,742.91	2,736.27
Agency, trust, and investment	26,683.67	10,407.14	12,356.55	16,888.42
Total receipts	\$224,358.22	\$211,824.47	\$240,838.16	\$242,377.75
Balance on hand, including funds	4,175.62	12,750.15	19,738.24	10,374.66
GRAND TOTAL	\$228,533.84	\$224,574.62	\$260,576.40	\$252,752.41

¹ Includes \$278.40 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
Maintenance	\$97,059.78	\$103,836.43	\$104,345.69	\$106,205.31
<i>Departmental</i>	89,374.49	101,235.30	103,370.52	96,897.43
General government	5,404.95	3,043.08	5,412.59	7,154.64
Protection of persons and property	4,443.19	4,873.40	2,927.18	7,095.47
Health and sanitation	4,386.66	3,015.11	2,579.27	3,742.83
Highways	20,961.05	22,047.14	19,588.30	15,984.91
Charities	5,975.98	6,808.68	7,041.73	13,038.40
Soldiers' benefits	750.22	—	48.00	489.00
Schools	44,208.72	58,423.85	64,234.52	42,460.08
Libraries	900.00	1,801.90	1,190.93	3,364.16
Recreation	67.40	—	—	2,643.11
Pensions	—	—	—	—
Unclassified	2,276.32	1,222.14	348.00	924.83
<i>Public service enterprises</i>	6,730.42	2,303.51	—	8,331.83
Electric light	—	—	—	—
Water	6,730.42	2,303.51	—	8,331.83
All other	—	—	—	—
<i>Cemeteries</i>	676.47	297.62	975.17	916.45
<i>Administration of trust funds</i>	278.40	—	—	59.60
Interest	8,075.17	6,107.23	4,400.07	4,425.99
<i>Loans, general purposes</i>	3,072.05	2,427.23	4,400.07	3,140.61
<i>Loans, public service enterprises</i>	5,003.12	3,680.00	—	1,285.38
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	14,786.71	24,434.68	47,809.33	40,951.20
<i>Departmental</i>	14,050.76	13,201.52	47,809.33	38,435.07
General government	—	—	—	1,500.00
Protection of persons and property	189.26	1,302.44	—	—
Health and sanitation	—	—	668.33	—
Highways	13,621.50	11,899.08	47,141.00	36,935.07
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	240.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	735.95	11,233.16	—	2,516.13
Electric light	—	—	—	—
Water	735.95	11,233.16	—	2,516.13
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	73,000.00	72,000.00	88,340.00	66,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	11,000.00	7,000.00	1,8340.00	11,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	62,000.00	65,000.00	80,000.00	55,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	375.01	126.02	1,735.00	2,248.16
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	375.01	126.02	1,735.00	2,248.16
Refunds	154.78	43.31	7.91	488.11
Agency, trust, and investment	26,933.25	10,479.58	12,356.55	26,472.46
<i>Taxes and licenses for State</i>	3,400.00	4,250.00	3,920.39	5,015.00
<i>Taxes for county</i>	3,514.54	5,535.39	7,930.54	8,542.69
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	15,994.31	694.19	505.62	12,914.77
<i>All other</i>	4,024.40	—	—	—
RECAPITULATION.				
Maintenance and interest	\$105,134.95	\$109,943.66	\$108,745.76	\$110,631.30
Permanent debt (except from sinking funds)	11,000.00	7,000.00	1,8340.00	11,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,786.71	24,434.68	47,809.33	40,951.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	62,000.00	65,000.00	80,000.00	55,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	529.79	169.33	1,742.91	2,736.27
Agency, trust, and investment	26,933.25	10,479.58	12,356.55	26,472.46
Total payments	\$220,384.70	\$217,027.25	\$258,994.55	\$247,291.23
Balance on hand, including funds	8,149.14	7,547.37	1,581.85	5,461.18
GRAND TOTAL	\$228,533.84	\$224,574.62	\$260,576.40	\$252,752.41

¹ Includes \$3,840 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
REVENUE.	\$284,980.81	\$102,788.36	\$139,988.65	\$130,313.48
General	239,913.27	93,952.32	118,593.44	102,055.42
<i>Taxes</i>	<i>239,061.81</i>	<i>76,433.06</i>	<i>108,203.87</i>	<i>90,277.39</i>
Property, poll, and income	226,102.42	75,752.50	105,921.22	87,630.38
Corporation, bank, etc.	12,959.39	680.56	2,282.65	2,647.01
<i>Licenses and permits</i>	<i>143.00</i>	<i>60.00</i>	<i>152.50</i>	<i>87.00</i>
<i>Fines and forfeits</i>	<i>395.00</i>	<i>37.28</i>	<i>462.05</i>	<i>32.00</i>
<i>Grants and gifts</i>	<i>313.46</i>	<i>17,421.98</i>	<i>9,775.02</i>	<i>11,659.03</i>
For expenses	313.46	17,421.98	9,775.02	11,659.03
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	45,067.54	8,836.04	21,395.21	28,258.06
<i>Special assessments</i>	<i>—</i>	<i>335.08</i>	<i>691.12</i>	<i>373.25</i>
To meet expenses	—	335.08	469.72	373.25
To meet outlays	—	—	221.40	—
<i>Privileges</i>	<i>11,317.98</i>	<i>4,905.66</i>	<i>6,032.05</i>	<i>4,059.85</i>
<i>Departmental</i>	<i>5,405.53</i>	<i>2,073.74</i>	<i>1,427.83</i>	<i>12,382.54</i>
General government	753.50	—	130.97	198.50
Protection of persons and property	177.89	89.43	246.30	356.02
Health and sanitation	2,088.23	—	294.35	—
Highways	2,003.55	—	302.65	4,025.00
Charities	—	727.11	—	3,491.24
Soldiers' benefits	216.00	—	—	360.00
Schools	—	784.70	177.00	3,951.78
Libraries	41.36	—	60.70	—
Recreation	125.00	—	—	—
Unclassified	—	472.50	215.86	—
<i>Public service enterprises</i>	<i>23,869.85</i>	<i>—</i>	<i>7,449.61</i>	<i>7,106.40</i>
Electric light	—	—	—	—
Water	23,869.85	—	7,449.61	7,106.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,138.00</i>	<i>—</i>	<i>1,354.01</i>	<i>206.75</i>
<i>Interest</i>	<i>2,336.18</i>	<i>1,521.56</i>	<i>4,440.59</i>	<i>4,129.27</i>
On sinking funds	—	—	—	839.02
On trust and investment funds	456.16	—	2,203.28	360.65
All other	1,880.02	1,521.56	2,237.31	2,929.60
NON-REVENUE.	\$143,529.78	\$98,934.34	\$91,294.01	\$158,769.55
Offsets to outlays	—	11,774.45	4,469.48	8,050.00
<i>Departmental</i>	<i>—</i>	<i>11,774.45</i>	<i>4,469.48</i>	<i>8,050.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	105,000.00	80,000.00	74,000.00	136,072.80
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>52,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>105,000.00</i>	<i>80,000.00</i>	<i>74,000.00</i>	<i>84,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>72.80</i>
Transfers	—	—	428.00	677.88
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	—	428.00	677.88
Refunds	579.68	21.55	136.04	307.03
Agency, trust, and investment	37,950.10	7,138.34	12,260.49	13,661.84
<i>Taxes and licenses for State</i>	<i>13,869.38</i>	<i>2,805.00</i>	<i>3,153.35</i>	<i>3,579.48</i>
<i>Taxes for county</i>	<i>21,028.62</i>	<i>2,899.50</i>	<i>3,578.52</i>	<i>4,062.11</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,052.10</i>	<i>1,433.84</i>	<i>5,528.62</i>	<i>6,020.25</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$284,980.81	\$114,562.81	\$144,458.13	\$138,363.48
Premiums	—	—	—	72.80
Municipal indebtedness	105,000.00	80,000.00	74,000.00	136,000.00
Transfers and refunds	579.68	21.55	564.04	984.91
Agency, trust, and investment	37,950.10	7,138.34	12,260.49	13,661.84
Total receipts	\$428,510.59	\$201,722.70	\$231,282.66	\$289,083.03
Balance on hand, including funds	63,522.91	22,658.15	53,706.69	7,181.16
GRAND TOTAL	\$492,033.50	\$224,380.85	\$284,989.35	\$296,264.19

Graded According to Population of 1930 — Continued.

PAYMENTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
Maintenance	\$230,185.28	\$82,326.14	\$98,043.92	\$92,421.58
<i>Departmental</i>	203,190.89	82,326.14	90,283.88	83,598.91
General government	16,168.94	3,318.91	6,750.64	5,336.20
Protection of persons and property	34,401.58	1,374.76	9,985.51	7,893.69
Health and sanitation	20,736.70	2,948.09	4,155.41	1,732.58
Highways	38,726.87	33,540.53	19,712.06	22,814.24
Charities	11,149.85	4,056.25	1,277.70	4,256.10
Soldiers' benefits	609.65	—	25.00	162.50
Schools	63,043.84	36,541.76	42,274.23	39,860.61
Libraries	5,691.35	—	1,578.09	—
Recreation	11,387.86	—	424.44	468.90
Pensions	—	—	—	—
Unclassified	1,274.25	545.84	4,100.80	1,074.09
<i>Public service enterprises</i>	22,722.40	—	5,547.23	8,212.85
Electric light	—	—	—	—
Water	22,722.40	—	5,547.23	8,212.85
All other	—	—	—	—
<i>Cemeteries</i>	4,271.99	—	2,202.81	609.82
<i>Administration of trust funds</i>	—	—	10.00	—
Interest	11,733.84	2,476.20	7,741.18	7,243.73
<i>Loans, general purposes</i>	11,733.84	2,476.20	6,719.68	6,481.90
<i>Loans, public service enterprises</i>	—	—	1,021.50	761.83
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	26,997.25	24,584.70	15,409.23	62,366.94
<i>Departmental</i>	25,915.97	24,584.70	13,916.58	24,583.69
General government	—	—	—	—
Protection of persons and property	8,000.00	1,528.81	—	—
Health and sanitation	2,723.87	—	—	—
Highways	13,052.30	21,667.29	9,832.70	15,999.18
Charities	977.00	—	—	—
Schools	486.25	1,388.60	4,083.88	815.60
Libraries	—	—	—	—
Recreation	676.55	—	—	7,768.91
Unclassified	—	—	—	—
<i>Public service enterprises</i>	1,081.28	—	1,492.65	37,783.25
Electric light	—	—	—	—
Water	1,081.28	—	1,492.65	37,783.25
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	121,000.00	77,000.00	114,400.00	91,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	16,000.00	2,000.00	15,400.00	7,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	105,000.00	75,000.00	99,000.00	84,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	428.00	677.88
<i>To sinking funds from revenue</i>	—	—	—	400.00
<i>All other</i>	—	—	428.00	277.88
Refunds	579.68	21.55	136.04	307.03
Agency, trust, and investment	37,983.72	7,138.34	15,201.82	14,933.01
<i>Taxes and licenses for State</i>	13,869.38	2,805.00	3,153.35	3,579.48
<i>Taxes for county</i>	21,028.62	2,899.50	3,578.52	4,062.11
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,085.72	1,433.84	8,469.95	7,291.42
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$241,919.12	\$84,802.34	\$105,785.10	\$99,665.31
Permanent debt (except from sinking funds)	16,000.00	2,000.00	15,400.00	7,000.00
Sinking fund requirements from revenue	—	—	—	400.00
Outlays	26,997.25	24,584.70	15,409.23	62,366.94
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	105,000.00	75,000.00	99,000.00	84,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	579.68	21.55	564.04	584.91
Agency, trust, and investment	37,983.72	7,138.34	15,201.82	14,933.01
Total payments	\$428,479.77	\$193,546.93	\$251,360.19	\$268,950.17
<i>Balance on hand, including funds</i>	63,553.73	30,833.92	33,629.16	27,314.02
GRAND TOTAL	\$492,033.50	\$224,380.85	\$284,989.35	\$296,264.19

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
REVENUE.	\$143,079.75	\$153,590.89	\$161,462.50	\$83,892.02
General	125,101.09	135,358.61	139,126.42	64,631.29
<i>Taxes</i>	<i>118,347.63</i>	<i>122,120.04</i>	<i>126,761.90</i>	<i>51,115.40</i>
Property, poll, and income	113,198.40	119,898.24	111,372.49	50,206.43
Corporation, bank, etc.	5,149.23	2,221.80	15,389.41	908.97
<i>Licenses and permits</i>	<i>92.00</i>	<i>111.00</i>	<i>77.00</i>	<i>102.00</i>
<i>Fines and forfeits</i>	<i>227.07</i>	<i>348.00</i>	<i>2,455.00</i>	<i>297.50</i>
<i>Grants and gifts</i>	<i>6,434.39</i>	<i>12,779.57</i>	<i>9,832.52</i>	<i>13,116.39</i>
For expenses	6,434.39	12,779.57	9,832.52	13,116.39
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	17,978.66	18,232.28	22,336.08	19,260.73
<i>Special assessments</i>	<i>—</i>	<i>33.00</i>	<i>—</i>	<i>—</i>
To meet expenses	—	33.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,166.12</i>	<i>3,946.99</i>	<i>2,952.55</i>	<i>5,071.35</i>
<i>Departmental</i>	<i>4,063.60</i>	<i>2,856.64</i>	<i>7,329.74</i>	<i>3,755.33</i>
General government	182.28	—	126.00	252.10
Protection of persons and property	117.95	98.70	82.49	177.10
Health and sanitation	127.25	27.14	—	—
Highways	—	1,958.80	72.00	83.00
Charities	84.50	355.27	—	2,552.65
Soldiers' benefits	271.50	—	256.00	96.00
Schools	3,212.78	401.27	3,275.97	556.96
Libraries	67.34	4.50	19.86	33.38
Recreation	—	—	—	—
Unclassified	—	10.96	3,487.42	4.14
<i>Public service enterprises</i>	<i>—</i>	<i>6,060.31</i>	<i>—</i>	<i>8,913.20</i>
Electric light	—	—	—	—
Water	—	6,060.31	—	8,911.80
All other	—	—	—	1.40
<i>Cemeteries</i>	<i>1,523.75</i>	<i>201.00</i>	<i>1,667.98</i>	<i>—</i>
<i>Interest</i>	<i>6,225.19</i>	<i>5,134.34</i>	<i>10,385.81</i>	<i>1,520.85</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,267.58	193.23	8,560.77	18.89
All other	3,957.61	4,941.11	1,825.04	1,501.96
NON-REVENUE.	\$68,343.44	\$41,532.32	\$112,717.63	\$68,461.97
Offsets to outlays	4,543.58	5,086.00	8,232.62	9,646.09
<i>Departmental</i>	<i>4,543.58</i>	<i>5,086.00</i>	<i>8,232.62</i>	<i>9,646.09</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	50,000.00	10,000.00	45,000.00	54,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>10,000.00</i>	<i>45,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	811.46	6,689.74	45.00	62.37
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	811.46	6,689.74	45.00	62.37
Refunds	332.97	120.80	777.86	194.51
Agency, trust, and investment	12,655.43	19,635.78	58,662.15	4,059.00
<i>Taxes and licenses for State</i>	<i>4,250.00</i>	<i>3,826.50</i>	<i>4,167.73</i>	<i>1,870.00</i>
<i>Taxes for county</i>	<i>4,835.84</i>	<i>7,758.14</i>	<i>4,875.00</i>	<i>2,189.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,569.59</i>	<i>8,051.14</i>	<i>49,619.42</i>	<i>—</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$147,623.33	\$158,676.89	\$169,695.12	\$93,538.11
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	10,000.00	45,000.00	54,500.00
Transfers and refunds	1,144.43	6,810.54	822.86	256.88
Agency, trust, and investment	12,655.43	19,635.78	58,662.15	4,059.00
Total receipts	\$211,423.19	\$195,123.21	\$274,180.13	\$152,353.99
Balance on hand, including funds	19,427.87	23,140.56	26,464.04	3,596.47
GRAND TOTAL	\$230,851.06	\$218,263.77	\$300,644.17	\$155,950.46

Graded According to Population of 1930 — Continued.

PAYMENTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
Maintenance	\$96,663.57	\$92,090.59	\$110,415.18	\$58,852.01
<i>Departmental</i>	<i>94,280.16</i>	<i>89,645.85</i>	<i>107,967.08</i>	<i>53,223.39</i>
General government	4,700.30	6,398.35	5,384.73	5,151.84
Protection of persons and property	8,512.14	4,635.36	4,764.17	2,184.76
Health and sanitation	3,560.88	522.70	2,823.73	812.59
Highways	26,040.50	21,075.75	30,997.01	13,624.89
Charities	3,520.33	2,124.85	3,214.86	5,005.99
Soldiers' benefits	484.75	—	1,143.00	274.00
Schools	44,320.36	53,244.07	48,135.17	24,854.75
Libraries	1,470.69	851.02	1,083.07	638.71
Recreation	33.39	—	405.62	80.63
Pensions	—	—	—	—
Unclassified	1,636.82	793.75	10,015.72	595.23
<i>Public service enterprises</i>	<i>—</i>	<i>2,165.72</i>	<i>—</i>	<i>5,628.62</i>
Electric light	—	—	—	—
Water	—	2,165.72	—	5,628.62
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,383.41</i>	<i>279.02</i>	<i>2,428.10</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>20.00</i>	<i>—</i>
Interest	4,971.11	1,626.68	1,493.99	2,982.67
<i>Loans, general purposes</i>	<i>4,971.11</i>	<i>1,626.68</i>	<i>1,493.99</i>	<i>2,312.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>670.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,816.78	10,529.24	10,253.82	37,879.25
<i>Departmental</i>	<i>16,816.78</i>	<i>6,671.40</i>	<i>10,253.82</i>	<i>22,833.79</i>
General government	—	6,546.40	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	300.00	—	—	—
Highways	13,312.75	125.00	10,253.82	10,576.60
Charities	—	—	—	—
Schools	2,315.83	—	—	2,257.19
Libraries	—	—	—	—
Recreation	888.20	—	—	10,000.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,857.84</i>	<i>—</i>	<i>15,045.46</i>
Electric light	—	—	—	—
Water	—	3,857.84	—	15,045.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	79,600.00	62,000.00	92,000.00	44,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,600.00</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>6,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>60,000.00</i>	<i>90,000.00</i>	<i>38,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	811.46	6,689.74	45.00	62.37
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>811.46</i>	<i>6,689.74</i>	<i>45.00</i>	<i>62.37</i>
Refunds	332.97	120.80	777.86	194.51
Agency, trust, and investment	12,840.55	12,139.27	59,201.55	4,077.89
<i>Taxes and licenses for State</i>	<i>4,250.00</i>	<i>3,826.50</i>	<i>4,167.73</i>	<i>1,870.00</i>
<i>Taxes for county</i>	<i>4,835.84</i>	<i>7,758.14</i>	<i>4,875.00</i>	<i>2,189.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,754.71</i>	<i>554.63</i>	<i>50,158.82</i>	<i>18.89</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$101,634.68	\$93,717.27	\$111,909.17	\$61,834.68
Permanent debt (except from sinking funds)	9,600.00	2,000.00	2,000.00	6,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,816.78	10,529.24	10,253.82	37,879.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	60,000.00	90,000.00	38,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,144.43	6,810.54	822.86	256.88
Agency, trust, and investment	12,840.55	12,139.27	59,201.55	4,077.89
Total payments	\$212,036.44	\$185,196.32	\$274,187.40	\$148,348.70
<i>Balance on hand, including funds</i>	<i>18,814.62</i>	<i>33,067.45</i>	<i>26,456.77</i>	<i>7,601.76</i>
GRAND TOTAL	\$230,851.06	\$218,263.77	\$300,644.17	\$155,950.46

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
REVENUE.	\$195,541.88	\$87,344.86	\$79,080.02	\$121,476.41
General	143,040.98	80,822.76	63,670.15	103,502.64
<i>Taxes</i>	<i>141,863.97</i>	<i>68,840.24</i>	<i>60,253.96</i>	<i>93,359.39</i>
Property, poll, and income	133,509.75	62,325.29	53,187.92	88,331.73
Corporation, bank, etc.	8,354.22	6,514.95	2,066.04	5,027.66
Licenses and permits	110.00	155.16	286.82	64.50
Fines and forfeits	—	138.95	110.00	240.16
Grants and gifts	1,067.01	11,688.41	3,019.37	9,838.59
For expenses	1,067.01	11,688.41	3,019.37	9,838.59
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	52,500.90	6,522.10	15,409.87	17,973.77
<i>Special assessments</i>	<i>26.00</i>	<i>150.85</i>	<i>109.85</i>	<i>24.70</i>
To meet expenses	26.00	150.85	109.85	24.70
To meet outlays	—	—	—	—
Privileges	6,938.86	2,902.33	1,723.66	3,749.26
Departmental	5,024.57	1,280.06	3,638.56	3,124.16
General government	1,033.57	212.65	13.60	185.00
Protection of persons and property	64.81	283.73	35.81	53.03
Health and sanitation	489.95	53.10	32.14	—
Highways	40.00	10.00	—	40.00
Charities	2,292.11	530.55	3,066.27	2,580.63
Soldiers' benefits	140.00	144.00	408.00	126.00
Schools	873.44	2.73	7.44	30.60
Libraries	90.69	39.94	23.40	108.90
Recreation	—	—	50.00	—
Unclassified	—	13.36	1.90	—
Public service enterprises	34,797.90	—	8,187.32	6,831.15
Electric light	34,797.90	—	—	—
Water	—	—	8,187.32	6,831.15
All other	—	—	—	—
Cemeteries	32.00	357.51	—	910.39
Interest	5,681.57	1,831.35	1,750.48	3,334.11
On sinking funds	3,460.06	949.28	44.42	—
On trust and investment funds	2,221.51	882.07	1,706.06	3,334.11
All other	—	—	—	—
NON-REVENUE.	\$156,841.78	\$47,984.25	\$94,157.04	\$200,888.93
Offsets to outlays	20,595.08	100.00	13,176.62	10,135.49
Departmental	16,814.37	100.00	13,176.62	8,214.32
Public service enterprises	3,780.71	—	—	1,146.17
Cemeteries	—	—	—	775.00
Municipal indebtedness	123,512.50	35,000.00	75,000.00	182,445.00
Loans, general purposes	8,512.50	—	5,000.00	122,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	115,000.00	35,000.00	70,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	445.00
Transfers	1,074.49	580.70	—	—
From sinking funds	—	—	—	—
All other	1,074.49	580.70	—	—
Refunds	43.07	3.78	225.48	91.80
Agency, trust, and investment	11,616.64	12,299.77	5,754.94	8,216.64
Taxes and licenses for State	5,355.00	2,890.00	2,890.00	3,400.00
Taxes for county	6,093.16	3,288.37	2,854.41	3,868.68
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	168.48	6,121.40	10.53	947.96
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$216,136.96	\$87,444.86	\$92,256.64	\$131,611.90
Premiums	—	—	—	445.00
Municipal indebtedness	123,512.50	35,000.00	75,000.00	182,000.00
Transfers and refunds	1,117.56	584.48	225.48	91.80
Agency, trust, and investment	11,616.64	12,299.77	5,754.94	8,216.64
Total receipts	\$352,383.66	\$135,329.11	\$173,237.06	\$322,365.34
Balance on hand, including funds	11,015.05	5,244.23	16,002.01	18,678.85
GRAND TOTAL	\$363,398.71	\$140,573.34	\$189,239.07	\$341,044.19

¹ Includes \$3.36 from administration of trust funds. See "Unclassified."

Graded According to Population of 1930 — Continued.

PAYMENTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
Maintenance	\$146,218.36	\$72,801.24	\$67,043.59	\$91,787.92
<i>Departmental</i>	117,282.97	72,344.13	61,044.65	84,457.06
General government	10,093.10	3,872.27	5,543.98	5,878.48
Protection of persons and property	8,553.82	7,302.79	5,954.26	5,630.32
Health and sanitation	4,031.10	3,003.16	2,977.83	2,746.77
Highways	25,242.71	18,553.31	9,634.91	19,741.43
Charities	4,526.55	7,291.98	5,579.18	4,998.97
Soldiers' benefits	116.00	284.51	702.00	501.00
Schools	52,135.23	28,818.11	28,984.59	39,776.95
Libraries	4,347.78	1,460.44	851.38	1,500.00
Recreation	2,026.78	244.40	35.00	950.00
Pensions	—	—	—	—
Unclassified	6,209.90	1,513.16	781.52	2,733.14
<i>Public service enterprises</i>	28,735.64	—	5,998.94	4,710.31
Electric light	28,735.64	—	—	—
Water	—	—	5,998.94	4,710.31
All other	—	—	—	—
<i>Cemeteries</i>	199.75	419.10	—	2,620.55
<i>Administration of trust funds</i>	—	38.01	—	—
Interest	5,331.23	2,663.21	2,488.88	5,235.91
<i>Loans, general purposes</i>	5,331.23	2,663.21	2,488.88	4,106.53
<i>Loans, public service enterprises</i>	—	—	—	1,129.38
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	51,878.12	528.00	25,652.06	158,601.75
<i>Departmental</i>	45,641.66	528.00	25,101.58	157,812.06
General government	446.56	—	—	—
Protection of persons and property	—	—	—	6,648.05
Health and sanitation	250.00	—	—	449.89
Highways	41,830.90	528.00	23,773.90	11,982.04
Charities	—	—	—	—
Schools	1,304.40	—	720.00	138,732.08
Libraries	—	—	—	—
Recreation	—	—	482.68	—
Unclassified	1,809.80	—	125.00	—
<i>Public service enterprises</i>	6,236.46	—	550.48	789.69
Electric light	6,236.46	—	—	—
Water	—	—	550.48	789.69
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	135,000.00	47,700.00	85,000.00	46,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	20,000.00	2,700.00	—	6,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	115,000.00	45,000.00	85,000.00	40,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,074.49	580.70	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,074.49	580.70	—	—
Refunds	43.07	3.78	225.48	91.80
Agency, trust, and investment	12,922.81	12,209.04	5,799.36	8,116.64
<i>Taxes and licenses for State</i>	5,355.00	2,890.00	2,890.00	3,400.00
<i>Taxes for county</i>	6,093.16	3,288.37	2,854.41	3,868.68
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,474.65	6,030.67	54.95	847.96
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$151,549.59	\$75,464.45	\$69,532.47	\$97,023.83
Permanent debt (except from sinking funds)	20,000.00	2,700.00	—	6,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	51,878.12	528.00	25,652.06	158,601.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	115,000.00	45,000.00	85,000.00	40,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,117.56	584.48	225.48	91.80
Agency, trust, and investment	12,922.81	12,209.04	5,799.36	8,116.64
Total payments	\$352,468.08	\$136,485.97	\$186,209.37	\$310,334.02
Balance on hand, including funds	10,930.63	4,087.37	3,029.70	30,710.17
GRAND TOTAL	\$363,398.71	\$140,573.34	\$189,239.07	\$341,044.19

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
REVENUE.	\$144,289.60	\$113,499.60	\$124,945.03	\$91,539.03
General	83,822.54	75,259.57	109,337.68	78,251.64
<i>Taxes</i>	<i>77,572.25</i>	<i>67,861.73</i>	<i>108,689.98</i>	<i>67,772.03</i>
Property, poll, and income	74,825.79	65,039.86	106,822.22	61,837.68
Corporation, bank, etc.	2,746.46	2,821.87	1,867.76	5,934.35
<i>Licenses and permits</i>	<i>204.00</i>	<i>136.50</i>	<i>363.50</i>	<i>114.00</i>
<i>Fines and forfeits</i>	<i>261.00</i>	<i>329.00</i>	<i>273.00</i>	<i>17.70</i>
<i>Grants and gifts</i>	<i>5,785.29</i>	<i>6,932.34</i>	—	<i>10,347.91</i>
For expenses	5,785.29	6,932.34	—	10,347.91
For outlays	—	—	—	—
All other	—	—	11.20	—
Commercial	60,467.06	38,240.03	15,607.35	13,287.39
<i>Special assessments</i>	<i>243.19</i>	<i>304.35</i>	<i>945.42</i>	<i>668.69</i>
To meet expenses	209.89	304.35	945.42	—
To meet outlays	33.30	—	—	668.69
<i>Privileges</i>	<i>3,423.47</i>	<i>3,477.16</i>	<i>7,862.06</i>	<i>3,388.42</i>
<i>Departmental</i>	<i>4,124.80</i>	<i>2,484.68</i>	<i>5,393.43</i>	<i>3,575.70</i>
General government	542.00	25.25	993.75	605.40
Protection of persons and property	66.54	165.72	1,688.92	49.20
Health and sanitation	195.60	—	123.57	—
Highways	30.30	3.45	38.00	11.00
Charities	2,952.31	1,200.38	480.73	2,056.35
Soldiers' benefits	108.00	385.58	144.00	237.00
Schools	143.52	491.39	1,258.61	416.34
Libraries	86.53	80.53	595.45	76.41
Recreation	—	123.00	—	—
Unclassified	—	9.38	70.40	124.00
<i>Public service enterprises</i>	<i>50,054.26</i>	<i>28,867.96</i>	—	<i>3,294.42</i>
Electric light	37,771.18	19,492.29	—	—
Water	12,283.08	9,375.67	—	3,294.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>503.00</i>	<i>1,517.51</i>	—	—
<i>Interest</i>	<i>2,118.34</i>	<i>1,588.37</i>	<i>1,406.44</i>	<i>2,360.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	230.20	289.48	570.85	1,988.65
All other	1,888.14	1,298.89	835.59	371.51
NON-REVENUE.	\$58,932.80	\$62,952.15	\$62,065.59	\$37,523.42
Offsets to outlays	157.95	—	12,323.10	—
<i>Departmental</i>	—	—	<i>12,323.10</i>	—
<i>Public service enterprises</i>	<i>157.95</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	25,000.00	50,000.00	20,000.00	30,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,470.97	350.43	493.35	1,744.97
<i>From sinking funds</i>	—	—	—	—
All other	2,470.97	350.43	493.35	1,744.97
Refunds	130.06	24.50	144.32	49.73
Agency, trust, and investment	31,173.82	12,577.22	29,104.82	5,728.72
<i>Taxes and licenses for State</i>	<i>3,068.13</i>	<i>2,635.00</i>	<i>5,865.00</i>	<i>2,639.39</i>
<i>Taxes for county</i>	<i>4,644.36</i>	<i>3,999.31</i>	<i>16,776.26</i>	<i>3,084.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>23,461.33</i>	<i>5,942.91</i>	<i>6,463.56</i>	<i>5.33</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$144,447.55	\$113,499.60	\$137,268.13	\$91,539.03
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	50,000.00	20,000.00	30,000.00
Transfers and refunds	2,601.03	374.93	637.67	1,794.70
Agency, trust, and investment	31,173.82	12,577.22	29,104.82	5,728.72
Total receipts	\$203,222.40	\$176,451.75	\$187,010.62	\$129,062.45
Balance on hand, including funds	23,196.87	9,244.50	20,962.73	11,400.28
GRAND TOTAL	\$226,419.27	\$185,696.25	\$207,973.35	\$140,462.73

Graded According to Population of 1930 — Continued.

PAYMENTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
Maintenance	\$116,897.87	\$89,688.96	\$98,888.92	\$77,410.67
<i>Departmental</i>	84,940.98	70,563.76	98,725.62	73,959.99
General government	7,055.91	5,479.49	9,150.44	4,658.17
Protection of persons and property	12,715.67	7,130.80	8,293.98	1,969.22
Health and sanitation	3,460.74	2,116.25	4,441.97	1,345.24
Highways	15,931.62	15,729.92	25,953.36	16,060.34
Charities	9,836.89	3,376.41	6,896.69	8,647.99
Soldiers' benefits	2,492.29	319.49	144.00	162.00
Schools	29,763.89	33,084.47	39,354.58	38,428.03
Libraries	1,072.90	1,273.79	1,006.05	1,939.95
Recreation	109.75	597.51	1,728.71	22.75
Pensions	—	—	—	—
Unclassified	2,501.32	1,455.63	1,755.84	726.30
<i>Public service enterprises</i>	30,501.18	17,127.82	163.30	3,275.68
Electric light	24,183.23	13,096.76	—	—
Water	6,317.95	4,031.06	—	3,275.68
All other	—	—	163.30	—
<i>Cemeteries</i>	1,455.71	1,997.38	—	—
<i>Administration of trust funds</i>	—	—	—	175.00
Interest	1,177.58	4,291.76	834.45	2,088.83
<i>Loans, general purposes</i>	617.58	2,586.51	834.45	1,648.83
<i>Loans, public service enterprises</i>	560.00	1,705.25	—	440.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	26,885.16	7,409.20	19,860.25	2,815.71
<i>Departmental</i>	21,752.45	4,904.67	19,860.25	2,815.71
General government	—	149.05	—	—
Protection of persons and property	—	281.60	—	—
Health and sanitation	1,696.55	431.73	—	—
Highways	1,895.00	3,642.29	19,728.25	2,815.71
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	18,160.90	—	—	—
Recreation	—	400.00	132.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	5,132.71	2,504.53	—	—
Electric light	3,570.03	2,504.53	—	—
Water	1,562.68	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,500.00	62,250.00	25,000.00	35,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	5,500.00	12,250.00	5,000.00	5,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	25,000.00	50,000.00	20,000.00	30,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,470.97	350.43	493.35	1,744.97
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,470.97	350.43	493.35	1,744.97
Refunds	130.06	24.50	144.32	49.73
Agency, trust, and investment	11,845.27	12,592.22	29,182.31	5,898.29
<i>Taxes and licenses for State</i>	3,068.13	2,635.00	5,865.00	2,639.39
<i>Taxes for county</i>	4,644.36	3,999.31	16,776.26	3,084.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	4,132.78	5,957.91	6,541.05	174.90
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$118,075.45	\$93,980.72	\$99,723.37	\$79,499.50
Permanent debt (except from sinking funds)	5,500.00	12,250.00	5,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,885.16	7,409.20	19,860.25	2,815.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	50,000.00	20,000.00	30,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,601.03	374.93	637.67	1,794.70
Agency, trust, and investment	11,845.27	12,592.22	29,182.31	5,898.29
Total payments	\$189,906.91	\$176,607.07	\$174,403.60	\$125,008.20
Balance on hand, including funds	36,512.36	9,089.18	33,569.75	15,454.53
GRAND TOTAL	\$226,419.27	\$185,696.25	\$207,973.35	\$140,462.73

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
REVENUE	\$119,702.86	\$117,751.94	\$120,925.79	\$94,048.82
General	110,722.78	102,081.83	107,226.30	85,164.72
Taxes	98,547.13	91,749.52	96,309.29	62,435.69
Property, poll, and income	95,744.30	87,596.17	92,626.34	59,786.29
Corporation, bank, etc.	2,802.83	4,153.35	3,682.95	2,649.40
Licenses and permits	2,424.81	122.00	118.50	14.00
Fines and forfeits	3,092.00	1,099.15	—	182.45
Grants and gifts	6,658.84	9,111.16	10,779.03	22,532.58
For expenses	6,658.84	9,111.16	10,779.03	22,532.58
For outlays	—	—	—	—
All other	—	—	19.48	—
Commercial	8,980.08	15,670.11	13,699.49	8,884.10
Special assessments	472.91	—	427.28	—
To meet expenses	472.91	—	427.28	—
To meet outlays	—	—	—	—
Privileges	3,603.77	3,677.98	6,021.61	3,801.93
Departmental	2,520.65	5,512.30	3,768.63	1,274.60
General government	—	254.50	305.85	58.26
Protection of persons and property	413.05	244.07	162.19	42.59
Health and sanitation	272.31	484.37	—	—
Highways	131.50	180.62	691.16	—
Charities	1,124.86	3,139.61	—	523.63
Soldiers' benefits	294.00	312.00	144.00	336.00
Schools	202.18	239.96	2,378.99	285.66
Libraries	82.75	45.83	24.44	3.60
Recreation	—	5.00	—	—
Unclassified	—	606.34	62.00	24.86
Public service enterprises	—	4,048.48	—	—
Electric light	—	—	—	—
Water	—	4,048.48	—	—
All other	—	—	—	—
Cemeteries	—	—	2,099.50	763.42
Interest	2,382.75	2,431.35	1,382.47	3,044.15
On sinking funds	—	—	—	—
On trust and investment funds	954.22	106.34	204.00	2,202.69
All other	1,428.53	2,325.01	1,178.47	841.46
NON-REVENUE	\$142,183.56	\$77,699.17	\$83,981.96	\$85,647.13
Offsets to outlays	3,910.23	9,396.20	7,139.14	—
Departmental	3,910.23	9,396.20	7,139.14	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	100,000.00	55,000.00	65,053.20	75,000.00
Loans, general purposes	25,000.00	—	40,000.00	20,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	55,000.00	25,000.00	55,000.00
Unpaid warrants or orders, current year	—	—	53.20	—
Premiums	—	—	—	—
Transfers	—	204.00	10.00	2,031.24
From sinking funds	—	—	—	—
All other	—	204.00	10.00	2,031.24
Refunds	72.92	3,564.76	386.18	8.10
Agency, trust, and investment	38,200.41	9,534.21	11,393.44	8,607.79
Taxes and licenses for State	4,250.00	3,315.00	4,335.00	2,635.00
Taxes for county	6,450.50	5,646.86	5,074.00	3,084.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	27,499.91	572.35	1,984.44	2,888.79
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$123,613.09	\$127,148.14	\$128,064.93	\$94,048.82
Premiums	—	—	53.20	—
Municipal indebtedness	100,000.00	55,000.00	65,000.00	75,000.00
Transfers and refunds	72.92	3,768.76	396.18	2,039.34
Agency, trust, and investment	38,200.41	9,534.21	11,393.44	8,607.79
Total receipts	\$261,886.42	\$195,451.11	\$204,907.75	\$179,695.95
Balance on hand, including funds	38,893.76	45,937.77	43,142.77	12,187.30
GRAND TOTAL	\$300,780.18	\$241,388.88	\$248,050.52	\$191,883.25

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
Maintenance	\$95,624.29	\$83,059.32	\$99,446.39	\$81,812.69
<i>Departmental</i>	95,545.44	79,769.46	97,005.52	80,537.61
General government	9,103.54	6,435.99	8,428.46	4,607.50
Protection of persons and property	22,833.51	6,564.86	9,138.70	2,400.33
Health and sanitation	3,906.87	3,285.27	1,879.62	3,042.91
Highways	19,554.11	16,995.83	26,700.34	20,959.34
Charities	5,109.88	5,913.72	2,201.27	3,823.52
Soldiers' benefits	354.00	1,461.90	258.00	1,234.00
Schools	30,110.17	35,600.41	43,776.33	42,663.76
Libraries	867.90	1,396.77	2,040.21	514.25
Recreation	1,197.46	300.42	789.94	116.00
Pensions	—	—	—	—
Unclassified	2,508.00	1,814.29	1,792.65	1,176.00
<i>Public service enterprises</i>	—	3,289.86	—	—
Electric light	—	—	—	—
Water	—	3,289.86	—	—
All other	—	—	—	—
<i>Cemeteries</i>	78.10	—	2,440.87	1,275.08
<i>Administration of trust funds</i>	5.75	—	—	—
Interest	3,807.25	4,947.50	1,459.37	2,928.77
<i>Loans, general purposes</i>	3,807.25	4,317.50	1,459.37	2,928.77
<i>Loans, public service enterprises</i>	—	630.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	38,250.33	61,292.86	53,871.65	25,460.59
<i>Departmental</i>	38,250.33	59,892.86	51,755.88	25,460.59
General government	—	1,000.00	494.70	571.75
Protection of persons and property	29,030.34	—	288.72	148.00
Health and sanitation	927.27	—	—	—
Highways	8,117.67	29,665.94	21,037.34	236.25
Charities	—	—	—	—
Schools	143.66	29,226.92	29,934.62	24,504.59
Libraries	—	—	—	—
Recreation	31.39	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	1,400.00	—	—
Electric light	—	—	—	—
Water	—	1,400.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	2,116.27	—
Municipal indebtedness	107,600.00	63,000.00	33,900.00	57,045.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	7,600.00	8,000.00	8,900.00	12,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	100,000.00	55,000.00	25,000.00	55,000.00
<i>Warrants or orders, previous years</i>	—	—	—	45.00
Transfers	—	204.00	10.00	2,031.24
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	204.00	10.00	2,031.24
Refunds	72.92	3,564.76	386.18	8.10
Agency, trust, and investment	38,236.50	9,584.19	11,532.00	6,901.15
<i>Taxes and licenses for State</i>	4,250.00	3,315.00	4,335.00	2,635.00
<i>Taxes for county</i>	6,450.50	5,646.86	5,074.00	3,084.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	27,536.00	622.33	2,123.00	1,182.15
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$99,431.54	\$88,006.82	\$100,905.76	\$84,741.46
Permanent debt (except from sinking funds)	7,600.00	8,000.00	8,900.00	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,250.33	61,292.86	53,871.65	25,460.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	55,000.00	25,000.00	55,045.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	72.92	3,768.76	396.18	2,039.34
Agency, trust, and investment	38,236.50	9,584.19	11,532.00	6,901.15
Total payments	\$283,591.29	\$225,652.63	\$200,605.59	\$176,187.54
<i>Balance on hand, including funds</i>	17,188.89	15,736.25	47,444.93	15,695.71
GRAND TOTAL	\$300,780.18	\$241,388.88	\$248,050.52	\$191,883.25

¹ Paid from proceeds of sale of town farm.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
REVENUE.	\$96,711.44	\$83,944.79	\$121,223.09	\$83,305.68
General	83,652.90	78,275.49	88,019.69	79,035.72
<i>Taxes</i>	69,369.73	64,822.83	75,333.28	72,169.93
Property, poll, and income	67,837.12	61,128.60	74,843.42	67,031.60
Corporation, bank, etc.	1,532.61	3,694.23	489.86	5,138.23
<i>Licenses and permits</i>	55.00	184.50	317.00	26.00
<i>Fines and forfeits</i>	36.44	113.38	137.00	137.00
<i>Grants and gifts</i>	14,191.73	13,154.78	12,232.41	6,702.79
For expenses	14,191.73	13,154.78	12,232.41	6,682.72
For outlays	—	—	—	20.07
All other	—	—	—	—
Commercial	13,058.54	5,669.30	33,203.40	4,269.96
<i>Special assessments</i>	—	163.85	512.69	148.52
To meet expenses	—	163.85	512.69	—
To meet outlays	—	—	—	148.52
<i>Privileges</i>	4,013.70	3,126.63	4,280.15	2,268.76
<i>Departmental</i>	5,987.12	1,019.75	885.72	768.76
General government	333.00	4.41	116.70	10.00
Protection of persons and property	—	140.46	130.22	49.33
Health and sanitation	—	—	5.50	—
Highways	473.95	12.89	—	—
Charities	4,883.57	400.45	330.96	479.53
Soldiers' benefits	290.00	120.00	96.00	207.00
Schools	—	316.54	78.86	22.90
Libraries	.25	—	124.95	—
Recreation	—	—	—	—
Unclassified	6.35	25.00	2.53	—
<i>Public service enterprises</i>	—	—	25,831.94	—
Electric light	—	—	25,831.94	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	762.75	410.50	274.69	—
<i>Interest</i>	2,294.97	948.57	1,418.21	1,083.92
On sinking funds	—	—	—	—
On trust and investment funds	1,072.78	94.23	252.05	—
All other	1,222.19	854.34	1,166.16	1,083.92
NON-REVENUE.	\$87,660.98	\$57,417.32	\$14,516.34	\$83,674.31
Offsets to outlays	29,952.95	—	7,838.78	7,901.58
<i>Departmental</i>	29,952.95	—	7,838.78	7,901.58
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	40,000.00	50,000.00	—	70,531.75
<i>Loans, general purposes</i>	—	—	—	20,500.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	40,000.00	50,000.00	—	50,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	31.75
Transfers	291.97	421.67	1,113.46	—
<i>From sinking funds</i>	—	—	—	—
All other	291.97	421.67	1,113.46	—
Refunds	40.16	83.79	76.70	72.32
Agency, trust, and investment	17,375.90	6,911.86	5,487.40	5,168.66
<i>Taxes and licenses for State</i>	2,465.00	2,550.00	2,295.00	2,382.66
<i>Taxes for county</i>	2,885.00	2,635.90	2,686.00	2,786.00
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	12,025.90	1,725.96	506.40	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$126,664.39	\$83,944.79	\$129,061.87	\$91,207.26
Premiums	—	—	—	31.75
Municipal indebtedness	40,000.00	50,000.00	—	70,500.00
Transfers and refunds	332.13	505.46	1,190.16	72.32
Agency, trust, and investment	17,375.90	6,911.86	5,487.40	5,168.66
Total receipts	\$184,372.42	\$141,362.11	\$135,739.43	\$166,979.99
Balance on hand, including funds	15,532.65	10,185.18	42,850.99	2,845.86
GRAND TOTAL	\$199,905.07	\$151,547.29	\$178,590.42	\$169,825.35

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
Maintenance	\$82,393.26	\$68,004.24	\$103,232.08	\$55,317.59
<i>Departmental</i>	<i>81,080.05</i>	<i>67,044.53</i>	<i>80,562.21</i>	<i>55,317.59</i>
General government	6,351.49	3,694.37	3,409.48	4,944.75
Protection of persons and property	1,791.75	3,140.98	4,084.91	3,036.32
Health and sanitation	1,478.24	1,968.92	2,638.55	805.87
Highways	24,219.71	20,613.27	16,590.38	11,248.10
Charities	11,640.11	3,503.39	5,330.62	4,740.78
Soldiers' benefits	923.00	288.75	120.00	332.00
Schools	32,783.63	32,298.92	44,015.12	29,043.57
Libraries	715.57	537.61	2,793.75	546.70
Recreation	225.00	—	649.84	—
Pensions	—	—	—	—
Unclassified	951.55	998.32	929.56	619.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>22,234.50</i>	<i>—</i>
Electric light	—	—	22,234.50	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,293.21</i>	<i>959.71</i>	<i>435.37</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>20.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,000.00	2,429.17	886.26	3,160.20
<i>Loans, general purposes</i>	<i>2,000.00</i>	<i>2,429.17</i>	<i>886.26</i>	<i>3,160.20</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	48,318.96	2,084.93	21,981.42	34,490.92
<i>Departmental</i>	<i>48,318.96</i>	<i>2,084.93</i>	<i>21,981.42</i>	<i>34,490.92</i>
General government	—	—	—	16,159.23
Protection of persons and property	3,488.79	585.93	—	104.90
Health and sanitation	—	—	—	226.50
Highways	41,867.79	1,499.00	12,187.27	17,879.94
Charities	—	—	—	—
Schools	2,962.38	—	9,794.15	120.30
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	43,600.00	58,500.00	5,200.00	61,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,600.00</i>	<i>3,500.00</i>	<i>5,200.00</i>	<i>11,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>55,000.00</i>	<i>—</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	291.97	421.67	1,113.46	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>291.97</i>	<i>421.67</i>	<i>1,113.46</i>	<i>—</i>
Refunds	40.16	83.79	76.70	72.32
Agency, trust, and investment	17,844.56	6,745.64	5,439.45	5,168.66
<i>Taxes and licenses for State</i>	<i>2,465.00</i>	<i>2,550.00</i>	<i>2,295.00</i>	<i>2,382.66</i>
<i>Taxes for county</i>	<i>2,885.00</i>	<i>2,635.90</i>	<i>2,686.00</i>	<i>2,786.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,494.56</i>	<i>1,559.74</i>	<i>458.45</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$84,393.26	\$70,433.41	\$104,118.34	\$58,477.79
Permanent debt (except from sinking funds)	3,600.00	3,500.00	5,200.00	11,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	48,318.96	2,084.93	21,981.42	34,490.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	55,000.00	—	50,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	332.13	505.46	1,190.16	72.32
Agency, trust, and investment	17,844.56	6,745.64	5,439.45	5,168.66
Total payments	\$194,488.91	\$138,269.44	\$137,929.37	\$159,309.69
<i>Balance on hand, including funds</i>	<i>5,416.16</i>	<i>13,277.85</i>	<i>40,661.05</i>	<i>10,515.66</i>
GRAND TOTAL	\$199,905.07	\$151,547.29	\$178,590.42	\$169,825.35

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
REVENUE.	\$125,904.64	\$124,561.11	\$716,181.20	\$166,450.51
General	110,748.92	87,064.24	545,429.52	153,329.60
<i>Taxes</i>	<i>106,829.87</i>	<i>72,869.17</i>	<i>532,155.51</i>	<i>152,803.98</i>
Property, poll, and income	103,094.87	69,172.28	522,124.21	149,099.93
Corporation, bank, etc.	3,735.00	3,696.89	10,031.30	3,704.05
<i>Licenses and permits</i>	<i>209.50</i>	<i>74.00</i>	<i>4,069.00</i>	<i>131.00</i>
<i>Fines and forfeits</i>	<i>315.00</i>	<i>10.00</i>	<i>5,378.20</i>	<i>40.00</i>
<i>Grants and gifts</i>	<i>3,394.55</i>	<i>14,111.07</i>	<i>3,826.81</i>	<i>354.62</i>
For expenses	3,394.55	14,111.07	3,826.81	354.62
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	15,155.72	37,496.87	170,751.68	13,120.91
<i>Special assessments</i>	<i>1,071.47</i>	<i>57.25</i>	<i>5,262.46</i>	<i>1,146.35</i>
To meet expenses	—	57.25	5,262.46	1,146.35
To meet outlays	1,071.47	—	—	—
<i>Privileges</i>	<i>8,555.46</i>	<i>2,591.06</i>	<i>6,365.42</i>	<i>7,169.15</i>
<i>Departmental</i>	<i>3,976.00</i>	<i>2,507.83</i>	<i>1,034.82</i>	<i>1,994.21</i>
General government	605.75	174.00	—	10.00
Protection of persons and property	66.19	638.62	359.89	293.33
Health and sanitation	274.30	—	54.80	230.35
Highways	603.40	—	278.00	234.50
Charities	206.29	1,052.96	40.00	868.60
Soldiers' benefits	—	336.00	191.00	313.00
Schools	2,157.59	287.20	—	25.99
Libraries	49.60	13.55	105.00	18.38
Recreation	—	—	—	—
Unclassified	12.88	5.50	6.13	.06
<i>Public service enterprises</i>	<i>—</i>	<i>28,253.32</i>	<i>145,720.90</i>	<i>—</i>
Electric light	—	20,478.42	145,720.90	—
Water	—	7,774.90	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>987.55</i>	<i>291.90</i>	<i>676.30</i>
<i>Interest</i>	<i>1,552.79</i>	<i>3,099.86</i>	<i>12,076.18</i>	<i>2,134.90</i>
On sinking funds	—	—	—	—
On trust and investment funds	891.35	909.01	—	534.68
All other	661.44	2,190.85	12,076.18	1,600.22
NON-REVENUE.	\$68,994.65	\$68,981.74	\$581,265.75	\$124,039.64
Offsets to outlays	5,722.87	—	—	1,934.12
<i>Departmental</i>	<i>5,722.87</i>	<i>—</i>	<i>—</i>	<i>1,934.12</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	53,000.00	60,000.00	498,000.00	105,000.00
<i>Loans, general purposes</i>	<i>8,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>60,000.00</i>	<i>498,000.00</i>	<i>105,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	771.33	—	310.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	771.33	—	310.00
Refunds	\$9.13	614.98	1,136.71	125.56
Agency, trust, and investment	10,182.65	7,595.43	82,129.04	16,669.96
<i>Taxes and licenses for State</i>	<i>4,850.37</i>	<i>2,471.55</i>	<i>18,047.74</i>	<i>6,221.48</i>
<i>Taxes for county</i>	<i>4,785.34</i>	<i>2,885.00</i>	<i>50,695.78</i>	<i>9,417.73</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>546.94</i>	<i>2,238.88</i>	<i>32,191.19</i>	<i>1,030.75</i>
All other	—	—	1,194.33	—
RECAPITULATION.				
Revenue and offsets to outlays	\$131,627.51	\$124,561.11	\$716,181.20	\$168,384.63
Premiums	—	—	—	—
Municipal indebtedness	53,000.00	60,000.00	498,000.00	105,000.00
Transfers and refunds	89.13	1,386.31	1,136.71	435.56
Agency, trust, and investment	10,182.65	7,595.43	82,129.04	16,669.96
Total receipts	\$194,899.29	\$193,542.85	\$1,297,446.95	\$290,490.15
Balance on hand, including funds	28,543.12	16,192.18	43,943.24	14,021.06
GRAND TOTAL	\$223,442.41	\$209,735.03	\$1,341,390.19	\$304,511.21

PAYMENTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
Maintenance	\$94,190.26	\$101,024.73	\$506,849.82	\$115,166.63
<i>Departmental</i>	94,166.26	74,659.18	395,479.21	113,955.70
General government	8,286.33	6,174.60	28,628.60	10,899.51
Protection of persons and property	8,973.75	5,084.50	108,999.78	10,239.49
Health and sanitation	3,511.82	2,604.86	39,757.73	6,102.30
Highways	29,574.09	20,981.91	85,869.35	32,630.24
Charities	2,733.90	6,999.34	10,337.42	4,394.40
Soldiers' benefits	64.15	366.00	2,187.10	878.59
Schools	36,218.51	28,741.18	96,412.69	45,862.49
Libraries	1,240.67	1,664.11	4,257.76	2,057.28
Recreation	2,246.04	450.50	14,180.09	349.81
Pensions	—	—	—	—
Unclassified	1,317.00	1,592.18	4,848.69	1,041.59
<i>Public service enterprises</i>	—	24,464.33	109,508.48	12.90
Electric light	—	18,262.57	109,508.48	—
Water	—	6,201.76	—	—
All other	—	—	—	12.90
<i>Cemeteries</i>	—	1,901.22	1,862.13	1,198.03
<i>Administration of trust funds</i>	24.00	—	—	—
Interest	1,657.58	3,168.15	29,266.23	4,336.15
<i>Loans, general purposes</i>	1,657.58	2,918.14	29,266.23	4,336.15
<i>Loans, public service enterprises</i>	—	250.01	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	35,874.27	10,704.06	116,234.79	26,693.74
<i>Departmental</i>	35,874.27	6,595.85	83,418.92	26,693.74
General government	2,625.00	—	300.00	—
Protection of persons and property	7,000.00	—	5,688.00	2,965.78
Health and sanitation	—	—	18,306.25	—
Highways	26,249.27	6,463.75	37,982.33	23,427.96
Charities	—	—	—	—
Schools	—	132.10	3,534.34	—
Libraries	—	—	470.35	—
Recreation	—	—	16,183.43	300.00
Unclassified	—	—	954.22	—
<i>Public service enterprises</i>	—	4,108.21	30,571.20	—
Electric light	—	4,108.21	30,571.20	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	2,244.67	—
Municipal indebtedness	46,754.41	73,200.00	435,838.32	114,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,754.41	8,200.00	47,016.99	4,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	45,000.00	65,000.00	388,000.00	110,000.00
<i>Warrants or orders, previous years</i>	—	—	821.33	—
Transfers	—	771.33	—	310.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	771.33	—	310.00
Refunds	89.13	614.98	1,136.71	125.56
Agency, trust, and investment	9,900.47	7,673.11	84,312.62	27,769.72
<i>Taxes and licenses for State</i>	4,850.37	2,471.55	18,047.74	6,221.48
<i>Taxes for county</i>	4,785.34	2,885.00	30,695.78	9,417.73
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	264.76	2,316.56	33,805.72	12,130.51
<i>All other</i>	—	—	1,763.38	—
RECAPITULATION.				
Maintenance and interest	\$95,847.84	\$104,192.88	\$536,116.05	\$119,502.78
Permanent debt (except from sinking funds)	1,754.41	8,200.00	47,016.99	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	35,874.27	10,704.06	116,234.79	26,693.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	65,000.00	388,821.33	110,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	89.13	1,386.31	1,136.71	435.56
Agency, trust, and investment	9,900.47	7,673.11	84,312.62	27,769.72
Total payments	\$188,466.12	\$197,156.36	\$1,173,638.49	\$288,901.80
<i>Balance on hand, including funds</i>	34,976.29	12,578.67	167,751.70	15,609.41
GRAND TOTAL	\$223,442.41	\$209,735.03	\$1,341,390.19	\$304,511.21

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
REVENUE.	\$74,138.54	\$106,697.13	\$95,707.45	\$126,306.41
General	64,853.09	84,796.28	88,367.09	112,492.12
<i>Taxes</i>	<i>52,686.87</i>	<i>73,269.39</i>	<i>71,308.58</i>	<i>111,752.31</i>
Property, poll, and income	49,462.48	71,982.89	70,025.79	103,663.01
Corporation, bank, etc.	3,224.39	1,286.50	1,282.79	3,089.30
Licenses and permits	102.00	299.50	194.50	179.56
Fines and forfeits	—	605.00	230.00	297.50
Grants and gifts	12,064.22	10,622.39	16,634.01	262.75
For expenses	12,048.65	10,622.39	16,634.01	262.75
For outlays	15.57	—	—	—
All other	—	—	—	—
Commercial	9,285.45	21,900.85	7,340.36	13,814.29
<i>Special assessments</i>	<i>—</i>	<i>525.01</i>	<i>714.90</i>	<i>—</i>
To meet expenses	—	525.01	714.90	—
To meet outlays	—	—	—	—
Privileges	3,391.76	3,682.42	1,642.57	7,106.17
Departmental	3,319.68	5,354.11	2,359.96	3,870.44
General government	171.00	2,187.85	127.25	62.00
Protection of persons and property	36.59	193.25	170.94	99.90
Health and sanitation	—	—	—	—
Highways	218.93	—	140.00	26.50
Charities	1,241.73	2,026.37	1,038.33	266.28
Soldiers' benefits	784.00	60.00	208.00	252.00
Schools	853.88	769.46	23.73	3,163.76
Libraries	13.55	101.18	53.47	—
Recreation	—	—	—	—
Unclassified	—	16.00	598.24	—
Public service enterprises	—	5,310.30	—	—
Electric light	—	—	—	—
Water	—	5,310.30	—	—
All other	—	—	—	—
Cemeteries	909.78	1,597.07	307.00	225.56
Interest	1,664.23	5,431.94	2,315.93	2,612.12
On sinking funds	—	—	—	—
On trust and investment funds	883.51	3,966.14	545.27	1,590.14
All other	780.72	1,465.80	1,770.66	1,021.98
NON-REVENUE.	\$31,895.91	\$43,428.15	\$68,083.17	\$76,077.40
Offsets to outlays	5,985.37	—	9,850.00	—
Departmental	5,985.37	—	9,850.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,000.00	30,000.00	50,001.25	50,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	30,000.00	50,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	1.25	—
Transfers	635.00	182.03	896.59	1,550.00
From sinking funds	—	—	—	—
All other	635.00	182.03	896.59	1,550.00
Refunds	22.44	61.74	239.96	107.41
Agency, trust, and investment	5,253.10	13,184.38	7,095.37	24,419.99
Taxes and licenses for State	2,040.00	2,635.00	2,720.00	5,780.00
Taxes for county	2,388.00	3,084.00	3,094.94	16,533.13
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	825.10	7,233.44	1,280.43	2,106.86
All other	—	231.94	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$80,123.91	\$106,697.13	\$105,557.45	\$126,306.41
Premiums	—	—	1.25	—
Municipal indebtedness	20,000.00	30,000.00	50,000.00	50,000.00
Transfers and refunds	657.44	243.77	1,136.55	1,657.41
Agency, trust, and investment	5,253.10	13,184.38	7,095.37	24,419.99
Total receipts	\$106,034.45	\$150,125.28	\$163,790.62	\$202,383.81
Balance on hand, including funds	7,282.10	16,762.67	1,498.21	5,983.03
GRAND TOTAL	\$113,316.55	\$166,887.95	\$165,288.83	\$208,366.84

Graded According to Population of 1930 — Continued.

PAYMENTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
Maintenance	\$61,374.82	\$94,261.70	\$87,676.04	\$88,730.41
<i>Departmental</i>	59,878.67	85,122.31	86,501.48	88,362.81
General government	3,720.12	5,422.86	5,765.26	10,711.51
Protection of persons and property	2,947.64	6,746.92	7,637.94	8,208.86
Health and sanitation	855.94	2,130.69	1,073.37	3,401.70
Highways	14,540.26	20,529.70	20,250.66	19,219.50
Charities	6,990.09	10,083.61	3,952.11	3,769.87
Soldiers' benefits	2,123.16	1,097.31	225.81	216.00
Schools	26,284.16	32,031.40	44,621.10	34,589.33
Libraries	996.56	2,142.91	881.11	1,500.00
Recreation	—	306.30	247.93	3,199.41
Pensions	—	—	—	—
Unclassified	1,420.74	4,630.61	1,846.19	3,546.63
<i>Public service enterprises</i>	—	6,413.34	—	—
Electric light	—	—	—	—
Water	—	6,413.34	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,496.15	2,717.17	1,174.56	367.60
<i>Administration of trust funds</i>	—	8.88	—	—
Interest	1,151.67	2,909.74	2,302.18	4,822.01
<i>Loans, general purposes</i>	1,151.67	2,909.74	2,302.18	4,822.01
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	7,986.44	237.19	19,569.18	18,990.22
<i>Departmental</i>	7,986.44	—	19,369.61	18,990.22
General government	72.00	—	—	2,000.00
Protection of persons and property	31.15	—	900.16	—
Health and sanitation	—	—	—	—
Highways	7,883.29	—	16,390.22	13,576.52
Charities	—	—	—	—
Schools	—	—	380.27	265.47
Libraries	—	—	—	—
Recreation	—	—	1,698.96	3,148.23
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	237.19	—	—
Electric light	—	—	—	—
Water	—	237.19	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	199.57	—
Municipal indebtedness	23,000.00	34,000.00	43,250.00	58,700.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	3,000.00	4,000.00	3,250.00	8,700.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	20,000.00	30,000.00	40,000.00	50,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	635.00	182.03	896.59	1,550.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	635.00	182.03	896.59	1,550.00
Refunds	22.44	61.74	239.96	107.41
Agency, trust, and investment	5,201.61	13,395.06	6,838.78	24,460.13
<i>Taxes and licenses for State</i>	2,040.00	2,635.00	2,720.00	5,780.00
<i>Taxes for county</i>	2,388.00	3,084.00	3,094.94	16,533.13
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	773.61	7,676.06	1,023.84	2,147.00
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$62,526.49	\$97,171.44	\$89,978.22	\$93,552.42
Permanent debt (except from sinking funds)	3,000.00	4,000.00	3,250.00	8,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,986.44	237.19	19,569.18	18,990.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	30,000.00	40,000.00	50,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	657.44	243.77	1,136.55	1,657.41
Agency, trust, and investment	5,201.61	13,395.06	6,838.78	24,460.13
Total payments	\$99,371.98	\$145,047.46	\$160,772.73	\$197,360.18
<i>Balance on hand, including funds</i>	13,944.57	21,840.49	4,516.10	11,006.66
GRAND TOTAL	\$113,316.55	\$166,887.95	\$165,288.83	\$208,366.84

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
REVENUE.	\$73,295.28	\$94,183.27	\$85,519.50	\$82,655.51
General	62,110.94	84,141.90	65,760.28	71,611.42
<i>Taxes</i>	<i>42,675.08</i>	<i>69,372.77</i>	<i>54,381.02</i>	<i>59,106.63</i>
Property, poll, and income	41,658.29	68,663.06	52,318.72	57,516.47
Corporation, bank, etc.	1,016.79	709.71	2,062.30	1,590.16
Licenses and permits	120.00	274.00	88.50	86.50
Fines and forfeits	180.00	438.70	38.80	26.50
Grants and gifts	19,135.86	14,056.43	11,251.96	12,391.79
For expenses	19,135.86	14,056.43	11,251.96	12,391.79
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	11,184.34	10,041.37	19,759.22	11,044.09
<i>Special assessments</i>	<i>156.90</i>	<i>1,005.66</i>	<i>360.00</i>	<i>283.43</i>
To meet expenses	156.90	1,005.66	—	—
To meet outlays	—	—	360.00	283.43
<i>Privileges</i>	<i>3,095.55</i>	<i>3,084.33</i>	<i>3,248.60</i>	<i>4,246.21</i>
<i>Departmental</i>	<i>2,387.73</i>	<i>3,244.11</i>	<i>5,833.64</i>	<i>3,752.88</i>
General government	475.00	210.70	206.50	790.75
Protection of persons and property	42.50	303.26	36.73	86.56
Health and sanitation	—	156.25	—	363.70
Highways	796.31	1,531.71	148.68	116.95
Charities	377.12	27.00	1,577.03	1,524.65
Soldiers' benefits	144.00	88.00	216.00	204.00
Schools	—	3.01	3,630.74	263.00
Libraries	22.55	45.93	12.56	73.27
Recreation	530.25	864.00	—	—
Unclassified	—	14.25	5.40	330.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,404.85</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	3,404.85	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>436.65</i>	<i>491.13</i>	<i>—</i>	<i>389.38</i>
<i>Interest</i>	<i>5,107.51</i>	<i>2,216.14</i>	<i>6,912.13</i>	<i>2,372.19</i>
On sinking funds	—	—	1,933.72	—
On trust and investment funds	4,564.71	511.47	3,977.48	1,684.43
All other	542.80	1,704.67	1,000.93	687.76
NON-REVENUE.	\$79,346.78	\$36,097.23	\$38,160.08	\$35,619.70
Offsets to outlays	32,560.76	14,205.53	200.00	3,000.00
<i>Departmental</i>	<i>32,560.76</i>	<i>14,205.53</i>	<i>200.00</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,000.00	14,000.00	25,000.00	20,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>14,000.00</i>	<i>25,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,582.16	414.53	4,332.22	1,291.41
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	4,582.16	414.53	4,332.22	1,291.41
Refunds	177.26	66.36	52.09	383.12
Agency, trust, and investment	7,026.60	7,410.81	8,575.77	10,945.17
<i>Taxes and licenses for State</i>	<i>1,874.97</i>	<i>2,890.00</i>	<i>2,295.00</i>	<i>3,060.00</i>
<i>Taxes for county</i>	<i>2,189.00</i>	<i>3,382.00</i>	<i>4,654.88</i>	<i>6,319.79</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,962.63</i>	<i>1,138.81</i>	<i>1,625.89</i>	<i>1,565.38</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$105,856.04	\$108,388.80	\$85,719.50	\$85,655.51
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	14,000.00	25,000.00	20,000.00
Transfers and refunds	4,759.42	480.89	4,384.31	1,674.53
Agency, trust, and investment	7,026.60	7,410.81	8,575.77	10,945.17
Total receipts	\$152,642.06	\$130,280.50	\$123,679.58	\$118,275.21
Balance on hand, including funds	14,731.55	18,931.33	13,211.37	17,986.89
GRAND TOTAL	\$167,373.61	\$149,211.83	\$136,890.95	\$136,262.10

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
Maintenance	\$73,165.75	\$80,726.23	\$61,498.62	\$74,773.87
<i>Departmental</i>	72,180.20	79,547.71	59,738.15	73,794.40
General government	3,402.13	6,514.36	3,059.06	5,828.23
Protection of persons and property	2,983.43	4,791.42	1,742.94	3,279.83
Health and sanitation	1,760.04	3,169.27	3,310.40	2,211.00
Highways	20,844.57	24,023.17	13,841.31	20,798.25
Charities	2,959.03	1,415.05	3,550.45	4,952.20
Soldiers' benefits	168.00	30.00	416.00	264.00
Schools	36,535.80	36,423.84	32,322.80	31,850.45
Libraries	1,852.74	1,742.11	238.58	1,592.13
Recreation	645.95	419.72	—	—
Pensions	—	—	—	—
Unclassified	1,028.51	1,008.77	1,256.61	3,018.31
<i>Public service enterprises</i>	—	—	1,729.92	—
Electric light	—	—	—	—
Water	—	—	1,729.92	—
All other	—	—	—	—
<i>Cemeteries</i>	985.55	1,178.52	—	979.47
<i>Administration of trust funds</i>	—	—	30.55	—
Interest	\$78.25	1,921.23	3,241.25	1,693.88
<i>Loans, general purposes</i>	878.25	1,921.23	1,201.25	1,693.88
<i>Loans, public service enterprises</i>	—	—	2,040.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	34,139.82	19,456.59	1,211.30	10,136.22
<i>Departmental</i>	34,039.82	19,456.59	1,211.30	10,136.22
General government	—	294.80	—	421.28
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	32,617.86	18,828.99	1,211.30	8,634.83
Charities	—	—	—	—
Schools	1,421.96	332.80	—	293.05
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	787.06
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	100.00	—	—	—
Municipal indebtedness	36,000.00	19,600.00	32,300.00	25,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,000.00	5,600.00	2,300.00	5,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	35,000.00	14,000.00	30,000.00	20,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,582.16	414.53	4,332.22	1,291.41
<i>To sinking funds from revenue</i>	—	—	1,000.00	—
<i>All other</i>	4,582.16	414.53	3,332.22	1,291.41
Refunds	177.26	66.36	52.09	383.12
Agency, trust, and investment	7,068.90	7,493.04	12,575.68	10,945.17
<i>Taxes and licenses for State</i>	1,874.97	2,890.00	2,295.00	3,060.00
<i>Taxes for county</i>	2,189.00	3,382.00	4,654.88	6,319.79
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,004.93	1,221.04	5,625.80	1,565.38
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$74,044.00	\$82,647.46	\$64,739.87	\$76,467.75
Permanent debt (except from sinking funds)	1,000.00	5,600.00	2,300.00	5,500.00
Sinking fund requirements from revenue	—	—	1,000.00	—
Outlays	34,139.82	19,456.59	1,211.30	10,136.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	14,000.00	30,000.00	20,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	4,759.42	480.89	3,384.31	1,674.53
Agency, trust, and investment	7,068.90	7,493.04	12,575.68	10,945.17
Total payments	\$156,012.14	\$129,677.98	\$115,211.16	\$124,723.67
<i>Balance on hand, including funds</i>	11,361.47	19,533.85	21,679.79	11,538.43
GRAND TOTAL	\$167,373.61	\$149,211.83	\$136,890.95	\$136,262.10

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
REVENUE.	\$95,899.87	\$97,180.56	\$121,145.47	\$75,631.62
General	58,135.24	87,608.70	108,895.88	65,037.38
<i>Taxes</i>	<i>51,520.54</i>	<i>77,135.66</i>	<i>108,042.23</i>	<i>47,455.38</i>
Property, poll, and income	49,743.57	76,382.00	104,850.10	45,566.74
Corporation, bank, etc.	1,776.97	753.66	3,192.13	1,888.64
<i>Licenses and permits</i>	<i>58.00</i>	<i>351.50</i>	<i>459.63</i>	<i>179.30</i>
<i>Fines and forfeits</i>	<i>65.00</i>	<i>293.40</i>	<i>78.10</i>	<i>97.60</i>
<i>Grants and gifts</i>	<i>6,214.16</i>	<i>9,828.14</i>	<i>315.92</i>	<i>17,305.10</i>
For expenses	6,214.16	9,828.14	315.92	17,305.10
For outlays	—	—	—	—
<i>All other</i>	<i>277.54</i>	—	—	—
Commercial	37,764.63	9,571.86	12,249.59	10,594.24
<i>Special assessments</i>	<i>1,288.78</i>	—	<i>261.60</i>	—
To meet expenses	1,288.78	—	261.60	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,831.18</i>	<i>6,227.51</i>	<i>4,910.11</i>	<i>2,792.84</i>
<i>Departmental</i>	<i>1,878.79</i>	<i>1,948.02</i>	<i>3,434.24</i>	<i>4,888.97</i>
General government	1.68	171.05	328.31	147.81
Protection of persons and property	19.89	226.81	634.88	50.18
Health and sanitation	—	205.71	291.50	—
Highways	—	25.00	233.00	758.75
Charities	845.51	341.03	1,611.09	3,392.10
Soldiers' benefits	672.00	288.00	306.00	144.00
Schools	239.59	105.92	20.46	388.24
Libraries	100.12	—	—	7.89
Recreation	—	584.50	9.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>29,018.25</i>	—	—	—
Electric light	29,018.25	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>1,161.00</i>	<i>668.54</i>
<i>Interest</i>	<i>1,747.63</i>	<i>1,396.33</i>	<i>2,482.64</i>	<i>2,243.89</i>
On sinking funds	—	—	—	—
On trust and investment funds	837.95	231.38	746.75	1,104.47
All other	909.68	1,164.95	1,735.89	1,139.42
NON-REVENUE.	\$61,695.72	\$84,344.73	\$66,491.19	\$45,639.43
Offsets to outlays	43,260.64	34,855.66	150.76	100.00
<i>Departmental</i>	<i>4,267.61</i>	<i>34,855.66</i>	<i>150.76</i>	<i>100.00</i>
<i>Public service enterprises</i>	<i>584.63</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	30,000.00	40,000.00	30,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>30,000.00</i>	<i>40,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	879.75	259.22	—	496.96
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	879.75	259.22	—	496.96
Refunds	249.04	2,179.37	2,351.00	68.03
Agency, trust, and investment	7,306.29	17,050.48	23,989.43	14,974.44
<i>Taxes and licenses for State</i>	<i>2,465.00</i>	<i>3,825.00</i>	<i>5,015.00</i>	<i>1,700.00</i>
<i>Taxes for county</i>	<i>3,741.29</i>	<i>10,941.04</i>	<i>14,344.92</i>	<i>1,990.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,100.00</i>	<i>2,284.44</i>	<i>4,629.51</i>	<i>11,284.44</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$139,160.51	\$132,036.22	\$121,296.23	\$75,731.62
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	30,000.00	40,000.00	30,000.00
Transfers and refunds	1,128.79	2,438.59	2,351.00	564.99
Agency, trust, and investment	7,306.29	17,050.48	23,989.43	14,974.44
Total receipts	\$157,595.59	\$181,525.29	\$187,636.66	\$121,271.05
Balance on hand, including funds	26,839.67	17,772.88	7,475.42	4,327.24
GRAND TOTAL	\$184,435.26	\$199,298.17	\$195,112.08	\$125,598.29

Graded According to Population of 1930 — Continued.

PAYMENTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
Maintenance	\$77,573.01	\$86,360.08	\$85,434.08	\$63,783.24
Departmental	53,860.45	86,260.08	84,101.88	62,941.47
General government	3,128.06	5,940.49	12,264.87	2,869.69
Protection of persons and property	4,944.91	5,262.70	6,760.75	1,703.10
Health and sanitation	1,178.92	818.43	3,237.33	1,043.89
Highways	11,202.75	30,342.15	17,903.98	15,090.99
Charities	3,780.42	5,525.08	13,165.70	7,465.39
Soldiers' benefits	1,520.00	288.00	360.00	381.20
Schools	25,931.05	34,695.25	27,014.35	32,441.56
Libraries	1,636.46	800.00	315.92	952.27
Recreation	—	625.69	1,160.69	308.85
Pensions	—	—	—	—
Unclassified	537.88	1,962.29	1,918.29	684.53
Public service enterprises	23,712.56	—	—	—
Electric light	23,712.56	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	100.00	1,332.20	841.77
Administration of trust funds	—	—	—	—
Interest	447.21	765.65	1,066.50	1,506.43
Loans, general purposes	287.21	765.65	1,066.50	1,506.43
Loans, public service enterprises	160.00	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	56,270.17	49,510.16	25,671.37	2,447.25
Departmental	50,866.40	49,510.16	25,671.37	2,447.25
General government	220.00	—	—	—
Protection of persons and property	—	—	—	1,299.25
Health and sanitation	417.81	102.57	15.00	—
Highways	48,164.59	49,407.59	17,636.73	1,148.00
Charities	—	—	—	—
Schools	2,064.00	—	—	—
Libraries	—	—	—	—
Recreation	—	—	7,500.00	—
Unclassified	—	—	519.64	—
Public service enterprises	5,403.77	—	—	—
Electric light	5,403.77	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	11,000.00	30,000.00	42,400.00	31,300.00
From sinking funds	—	—	—	—
From revenue and other sources	1,000.00	—	2,400.00	1,300.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	30,000.00	40,000.00	30,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	879.75	259.22	—	496.96
To sinking funds from revenue	—	—	—	—
All other	879.75	259.22	—	496.96
Refunds	249.04	2,179.37	2,351.00	68.03
Agency, trust, and investment	7,351.74	17,049.92	24,645.30	15,568.47
Taxes and licenses for State	2,465.00	3,825.00	5,015.00	1,700.00
Taxes for county	3,741.29	10,941.04	14,344.92	1,990.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,145.45	2,283.88	5,285.38	11,878.47
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$78,020.22	\$87,125.73	\$86,500.58	\$65,289.67
Permanent debt (except from sinking funds)	1,000.00	—	2,400.00	1,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	56,270.17	49,510.16	25,671.37	2,447.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	30,000.00	40,000.00	30,000.00
Transfers (except to sinking funds)	1,128.79	2,438.59	2,351.00	564.99
and refunds	7,351.74	17,049.92	24,645.30	15,568.47
Agency, trust, and investment	—	—	—	—
Total payments	\$153,770.92	\$186,124.40	\$181,568.25	\$115,170.38
Balance on hand, including funds	30,664.34	13,173.77	13,543.83	10,427.91
GRAND TOTAL	\$184,435.26	\$199,298.17	\$195,112.08	\$125,598.29

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
REVENUE.	\$157,149.02	\$94,781.17	\$123,936.94	\$81,528.12
General	143,961.51	82,038.54	105,828.51	71,729.92
Taxes	142,338.21	66,279.92	98,027.67	56,838.15
Property, poll, and income	139,296.09	60,488.99	87,220.77	56,029.58
Corporation, bank, etc.	3,042.12	5,790.93	10,806.90	808.57
Licenses and permits	63.06	111.00	162.00	60.00
Fines and forfeits	1,083.13	188.75	595.00	220.00
Grants and gifts	437.43	15,458.87	7,043.84	14,611.77
For expenses	437.43	15,458.87	7,043.84	13,097.91
For outlays	—	—	—	1,513.86
All other	39.68	—	—	—
Commercial	13,187.51	12,742.63	18,108.43	9,798.20
Special assessments	—	116.24	1,776.64	199.60
To meet expenses	—	116.24	1,776.64	199.00
To meet outlays	—	—	—	—
Privileges	6,180.55	3,130.39	5,249.42	4,289.07
Departmental	4,992.15	4,712.99	406.37	3,274.60
General government	791.00	967.55	—	512.96
Protection of persons and property	20.31	125.85	60.83	138.73
Health and sanitation	—	293.00	—	—
Highways	158.63	2,015.00	191.12	—
Charities	522.00	688.50	—	1,904.01
Soldiers' benefits	6.00	192.00	72.00	12.00
Schools	3,197.66	374.31	78.32	695.15
Libraries	—	56.78	3.96	9.75
Recreation	296.55	—	—	2.00
Unclassified	—	—	14	—
Public service enterprises	280.02	—	8,586.79	—
Electric light	—	—	—	—
Water	280.02	—	8,586.79	—
All other	—	—	—	—
Cemeteries	99.29	1,840.28	274.02	249.00
Interest	1,635.50	2,942.73	1,815.19	1,786.53
On sinking funds	—	—	—	—
On trust and investment funds	620.86	1,715.78	941.33	89.20
All other	1,014.64	1,226.95	873.86	1,697.33
NON-REVENUE.	\$79,076.09	\$81,950.61	\$93,339.93	\$93,823.73
Offsets to outlays	—	13,877.77	19,763.23	20,065.61
Departmental	—	13,877.77	19,763.23	20,065.61
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	60,000.00	45,032.50	55,000.00	67,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	45,000.00	55,000.00	67,000.00
Unpaid warrants or orders, current year	—	32.50	—	—
Premiums	—	—	—	—
Transfers	421.50	—	4,857.30	83.20
From sinking funds	—	—	—	—
All other	421.50	—	4,857.30	83.20
Refunds	23.39	214.61	37.92	23.77
Agency, trust, and investment	18,631.20	22,825.73	13,681.48	6,651.15
Taxes and licenses for State	5,958.07	2,890.00	3,835.16	2,727.22
Taxes for county	11,185.57	3,288.37	3,777.90	3,094.94
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,487.56	16,647.36	6,068.42	828.99
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$157,149.02	\$108,658.94	\$143,700.17	\$101,593.73
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	45,032.50	55,000.00	67,000.00
Transfers and refunds	444.89	214.61	4,895.22	106.97
Agency, trust, and investment	18,631.20	22,825.73	13,681.48	6,651.15
Total receipts	\$236,225.11	\$176,731.78	\$217,276.87	\$175,351.85
Balance on hand, including funds	15,078.02	9,182.80	25,963.68	4,006.67
GRAND TOTAL	\$251,303.13	\$185,914.58	\$243,240.55	\$179,358.52

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
Maintenance	\$111,158.92	\$82,008.12	\$84,140.52	\$66,976.99
<i>Departmental</i>	108,184.82	80,208.32	73,123.75	66,037.61
General government	9,387.10	4,502.75	4,372.58	6,727.15
Protection of persons and property	8,955.60	4,305.91	8,452.03	3,524.91
Health and sanitation	6,901.28	3,658.12	3,179.75	1,203.35
Highways	29,707.72	20,478.62	19,019.82	17,145.55
Charities	5,060.14	6,260.19	1,381.15	1,839.87
Soldiers' benefits	—	148.00	72.00	—
Schools	43,073.51	35,426.09	34,798.74	32,749.30
Libraries	3,000.00	2,692.47	719.42	700.18
Recreation	529.11	1,495.19	440.47	180.00
Pensions	—	—	—	—
Unclassified	1,570.36	1,240.98	687.79	1,967.30
<i>Public service enterprises</i>	98.66	—	10,437.33	—
Electric light	—	—	—	—
Water	98.66	—	10,437.33	—
All other	—	—	—	—
<i>Cemeteries</i>	2,875.44	1,799.80	579.44	939.38
<i>Administration of trust funds</i>	—	—	—	—
Interest	5,591.11	1,898.14	4,812.70	3,161.47
<i>Loans, general purposes</i>	5,178.61	1,898.14	3,981.84	3,161.47
<i>Loans, public service enterprises</i>	412.50	—	830.86	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	8,076.45	31,224.38	36,573.62	29,162.66
<i>Departmental</i>	8,076.45	31,224.38	33,579.46	29,162.66
General government	89.24	55.00	—	1,503.11
Protection of persons and property	—	—	3,956.72	—
Health and sanitation	1,150.00	—	—	—
Highways	6,189.74	15,964.86	29,622.74	27,659.55
Charities	—	—	—	—
Schools	689.90	473.52	—	—
Libraries	—	13,660.23	—	—
Recreation	858.52	—	—	—
Unclassified	99.05	1,070.77	—	—
<i>Public service enterprises</i>	—	—	2,994.16	—
Electric light	—	—	—	—
Water	—	—	2,994.16	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	88,000.00	53,024.08	71,900.00	68,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	18,000.00	3,000.00	16,900.00	3,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	70,000.00	50,000.00	55,000.00	65,000.00
<i>Warrants or orders, previous years</i>	—	24.08	—	—
Transfers	421.50	—	4,857.30	83.20
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	421.50	—	4,857.30	83.20
Refunds	23.39	214.61	37.92	23.77
Agency, trust, and investment	18,377.29	8,535.45	13,655.67	6,690.17
<i>Taxes and licenses for State</i>	5,958.07	2,890.00	3,835.16	2,727.22
<i>Taxes for county</i>	11,185.57	3,288.37	3,777.90	3,094.94
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,233.65	2,357.08	6,042.61	868.01
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$116,750.03	\$83,906.26	\$88,953.22	\$70,138.46
Permanent debt (except from sinking funds)	18,000.00	3,000.00	16,900.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,076.45	31,224.38	36,573.62	29,162.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	50,024.08	55,000.00	65,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	444.89	214.61	4,895.22	106.97
Agency, trust, and investment	18,377.29	8,535.45	13,655.67	6,690.17
Total payments	\$231,648.66	\$176,904.78	\$215,977.73	\$174,098.26
Balance on hand, including funds	19,654.47	9,009.80	27,262.82	5,260.26
GRAND TOTAL	\$251,303.13	\$185,914.58	\$243,240.55	\$179,358.52

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
REVENUE.	\$73,433.00	\$60,195.19	\$176,924.64	\$77,247.84
General	53,759.81	55,147.62	164,486.86	70,795.17
Taxes	45,107.30	44,212.71	163,243.38	57,090.48
Property, poll, and income	43,766.03	41,944.62	160,723.61	53,737.23
Corporation, bank, etc.	1,341.27	2,268.09	2,519.77	3,353.25
Licenses and permits	98.50	5.00	238.75	74.00
Fines and forfeits	110.24	229.00	593.55	191.00
Grants and gifts	8,443.77	10,700.91	411.18	13,176.92
For expenses	8,443.77	10,700.91	411.18	13,176.92
For outlays	—	—	—	—
All other	—	—	—	262.77
Commercial	19,673.19	5,047.57	12,437.78	6,452.67
Special assessments	63.75	—	—	450.68
To meet expenses	63.75	—	—	450.68
To meet outlays	—	—	—	—
Privileges	1,848.95	2,300.33	5,846.26	2,244.81
Departmental	1,423.48	584.55	1,129.71	2,239.17
General government	643.70	26.00	82.10	249.00
Protection of persons and property	211.09	—	137.11	147.00
Health and sanitation	104.20	—	—	100.10
Highways	65.55	—	30.50	1,126.00
Charities	—	264.34	482.00	331.00
Soldiers' benefits	360.00	72.00	218.00	238.00
Schools	—	222.21	180.00	48.00
Libraries	35.26	—	—	—
Recreation	—	—	—	—
Unclassified	3.68	—	—	.07
Public service enterprises	13,217.69	—	—	—
Electric light	13,217.69	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	616.40	1,418.32	2,549.00	637.29
Interest	2,502.92	744.37	2,912.81	880.72
On sinking funds	—	—	—	—
On trust and investment funds	1,325.66	450.00	283.61	131.66
All other	1,177.26	294.37	2,629.20	749.06
NON-REVENUE.	\$61,231.73	\$54,002.11	\$166,959.63	\$89,205.48
Offsets to outlays	6,000.00	7,356.33	18,852.40	12,237.22
Departmental	6,000.00	7,356.33	17,979.54	12,237.22
Public service enterprises	—	—	—	—
Cemeteries	—	—	872.86	—
Municipal indebtedness	47,629.17	37,000.00	125,000.00	70,000.00
Loans, general purposes	—	—	5,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	47,500.00	37,000.00	120,000.00	70,000.00
Unpaid warrants or orders, current year	129.17	—	—	—
Premiums	—	—	—	—
Transfers	905.27	1,522.00	65.00	111.81
From sinking funds	—	—	—	—
All other	905.27	1,522.00	65.00	111.81
Refunds	58.09	129.82	189.64	85.24
Agency, trust, and investment	6,639.20	7,993.96	22,852.59	6,771.21
Taxes and licenses for State	1,955.00	2,210.00	7,235.00	2,550.00
Taxes for county	2,967.23	4,154.64	12,307.27	2,635.90
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,716.97	1,629.32	3,320.32	1,585.31
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$79,433.00	\$67,551.52	\$195,777.04	\$89,485.06
Premiums	—	—	—	—
Municipal indebtedness	47,629.17	37,000.00	125,000.00	70,000.00
Transfers and refunds	963.36	1,651.82	254.64	197.05
Agency, trust, and investment	6,639.20	7,993.96	22,852.59	6,771.21
Total receipts	\$134,664.73	\$114,197.30	\$343,884.27	\$166,453.32
Balance on hand, including funds	26,860.77	4,045.75	27,570.61	22,534.56
GRAND TOTAL	\$161,525.50	\$118,243.05	\$371,454.88	\$188,987.88

Graded According to Population of 1930 — Continued.

PAYMENTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
Maintenance	\$63,516.95	\$49,300.87	\$131,728.69	\$67,830.86
<i>Departmental</i>	<i>51,434.63</i>	<i>47,840.27</i>	<i>123,258.42</i>	<i>67,048.26</i>
General government	4,399.93	4,407.65	9,491.59	2,746.53
Protection of persons and property	4,252.86	346.77	12,431.17	3,121.34
Health and sanitation	1,430.19	1,506.10	5,396.63	2,838.19
Highways	11,394.71	12,263.43	35,395.75	18,973.48
Charities	4,445.33	3,117.67	9,995.36	5,103.83
Soldiers' benefits	328.00	619.97	964.70	312.00
Schools	21,532.28	24,396.95	45,782.55	32,849.58
Libraries	1,059.33	295.71	1,545.50	413.46
Recreation	735.88	—	251.09	—
Pensions	—	—	—	—
Unclassified	1,856.12	886.02	2,004.08	689.85
<i>Public service enterprises</i>	<i>10,642.81</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	10,591.35	—	—	—
Water	—	—	—	—
All other	51.46	—	—	—
<i>Cemeteries</i>	<i>1,411.35</i>	<i>1,460.60</i>	<i>8,470.27</i>	<i>782.60</i>
<i>Administration of trust funds</i>	<i>28.16</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,862.12	2,123.09	9,113.48	2,827.56
<i>Loans, general purposes</i>	<i>2,782.12</i>	<i>2,123.09</i>	<i>9,113.48</i>	<i>2,827.56</i>
<i>Loans, public service enterprises</i>	<i>80.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,673.54	11,004.01	43,248.22	18,595.35
<i>Departmental</i>	<i>12,729.55</i>	<i>11,004.01</i>	<i>43,248.22</i>	<i>18,595.35</i>
General government	383.61	—	—	—
Protection of persons and property	—	—	332.98	—
Health and sanitation	320.32	—	—	—
Highways	12,025.62	11,004.01	40,515.30	18,595.35
Charities	—	—	—	—
Schools	—	—	2,399.94	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>943.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	199.18	—	—	—
Water	744.81	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	51,560.50	40,065.16	157,700.00	58,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>17,700.00</i>	<i>3,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>47,500.00</i>	<i>37,000.00</i>	<i>140,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>60.50</i>	<i>65.16</i>	<i>—</i>	<i>—</i>
Transfers	905.27	1,522.00	65.00	111.81
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>905.27</i>	<i>1,522.00</i>	<i>65.00</i>	<i>111.81</i>
Refunds	58.09	129.82	189.64	85.24
Agency, trust, and investment	6,244.87	7,954.24	23,025.70	6,899.71
<i>Taxes and licenses for State</i>	<i>1,955.00</i>	<i>2,210.00</i>	<i>7,225.00</i>	<i>2,550.00</i>
<i>Taxes for county</i>	<i>2,967.23</i>	<i>4,154.64</i>	<i>12,307.27</i>	<i>2,635.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,322.64</i>	<i>1,589.60</i>	<i>3,493.43</i>	<i>1,713.81</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$66,379.07	\$51,423.96	\$140,842.17	\$70,658.42
Permanent debt (except from sinking funds)	4,000.00	3,000.00	17,700.00	3,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,673.54	11,004.01	43,248.22	18,595.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	47,560.50	37,065.16	140,000.00	55,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	963.36	1,651.82	254.64	197.05
Agency, trust, and investment	6,244.87	7,954.24	23,025.70	6,899.71
Total payments	\$138,821.34	\$112,099.19	\$365,070.73	\$154,650.53
Balance on hand, including funds	22,704.16	6,143.86	6,384.15	34,337.35
GRAND TOTAL	\$161,525.50	\$118,243.05	\$371,454.88	\$188,987.88

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
REVENUE.	\$206,242.87	\$96,505.67	\$163,542.62	\$247,931.61
General	185,404.08	91,124.34	135,803.01	187,644.56
<i>Taxes</i>	<i>183,822.68</i>	<i>39,954.52</i>	<i>132,943.39</i>	<i>185,877.36</i>
Property, poll, and income	180,643.61	38,987.79	130,103.98	184,446.84
Corporation, bank, etc.	3,179.07	966.73	2,839.41	1,430.52
<i>Licenses and permits</i>	<i>568.98</i>	<i>18.00</i>	<i>147.95</i>	<i>734.83</i>
<i>Fines and forfeits</i>	<i>804.00</i>	<i>323.47</i>	<i>290.00</i>	<i>444.75</i>
<i>Grants and gifts</i>	<i>208.42</i>	<i>50,828.35</i>	<i>2,421.67</i>	<i>587.62</i>
For expenses	208.42	21,644.23	2,421.67	587.62
For outlays	—	29,184.12	—	—
<i>All other</i>	—	—	—	—
Commercial	20,838.79	5,381.33	27,739.61	60,287.05
<i>Special assessments</i>	—	—	—	<i>1,050.71</i>
To meet expenses	—	—	—	1,050.71
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,839.74</i>	<i>4,813.56</i>	<i>6,583.80</i>	<i>6,908.55</i>
<i>Departmental</i>	<i>1,129.20</i>	<i>359.96</i>	<i>7,359.26</i>	<i>4,876.36</i>
General government	147.25	—	64.10	814.10
Protection of persons and property	93.26	25.13	792.96	215.28
Health and sanitation	350.43	—	4,322.64	47.90
Highways	1.50	15.40	48.60	50.00
Charities	404.57	46.00	970.44	2,391.78
Soldiers' benefits	18.00	72.00	408.00	606.00
Schools	—	160.70	419.37	283.00
Libraries	84.19	40.73	—	58.52
Recreation	—	—	331.60	—
Unclassified	30.00	—	1.55	409.78
<i>Public service enterprises</i>	<i>11,951.95</i>	—	<i>12,925.05</i>	<i>44,553.45</i>
Electric light	—	—	—	—
Water	11,951.95	—	12,925.05	44,553.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>505.00</i>	<i>30.75</i>	—	<i>378.30</i>
<i>Interest</i>	<i>2,412.90</i>	<i>177.06</i>	<i>871.50</i>	<i>2,519.68</i>
On sinking funds	—	—	—	—
On trust and investment funds	289.25	112.72	50.00	60.54
All other	2,123.65	64.34	821.50	2,459.14
NON-REVENUE.	\$95,478.67	\$13,265.14	\$79,828.63	\$157,834.26
Offsets to outlays	890.00	2,000.00	—	5,000.00
<i>Departmental</i>	<i>890.00</i>	<i>2,000.00</i>	—	<i>5,000.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	80,000.00	5,000.00	65,000.00	131,000.00
<i>Loans, general purposes</i>	—	—	—	<i>36,000.00</i>
<i>Loans, public service enterprises</i>	—	—	<i>15,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>5,000.00</i>	<i>50,000.00</i>	<i>95,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	48.05	25.95	132.89
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	48.05	25.95	132.89
Refunds	480.95	543.61	541.62	2,122.71
Agency, trust, and investment	14,107.72	5,673.48	14,261.06	19,578.66
<i>Taxes and licenses for State</i>	<i>5,539.68</i>	<i>1,955.00</i>	<i>5,284.00</i>	<i>6,970.00</i>
<i>Taxes for county</i>	<i>8,385.65</i>	<i>3,675.26</i>	<i>8,977.06</i>	<i>11,872.89</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>182.39</i>	<i>43.22</i>	—	<i>735.77</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$207,132.87	\$98,505.67	\$163,542.62	\$252,931.61
Premiums	—	—	—	—
Municipal indebtedness	80,000.00	5,000.00	65,000.00	131,000.00
Transfers and refunds	480.95	591.66	567.57	2,255.60
Agency, trust, and investment	14,107.72	5,673.48	14,261.06	19,578.66
Total receipts	\$301,721.54	\$109,770.81	\$243,371.25	\$405,765.87
Balance on hand, including funds	18,209.29	6,233.31	43,379.94	64,281.02
GRAND TOTAL	\$319,930.83	\$116,004.12	\$286,751.19	\$470,046.89

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
Maintenance	\$157,865.87	\$55,084.53	\$111,305.10	\$157,853.59
<i>Departmental</i>	<i>145,205.27</i>	<i>55,025.78</i>	<i>99,720.64</i>	<i>144,589.01</i>
General government	14,658.76	2,907.94	10,206.83	12,681.14
Protection of persons and property	33,839.51	668.98	8,031.90	31,242.60
Health and sanitation	13,662.79	2,049.05	15,695.82	13,651.59
Highways	30,230.54	15,472.35	26,059.19	42,741.97
Charities	1,027.16	3,930.17	5,241.97	10,581.81
Soldiers' benefits	482.28	264.42	408.00	856.00
Schools	36,401.52	27,762.01	29,982.18	27,505.26
Libraries	5,320.40	892.73	300.00	1,235.70
Recreation	3,619.10	—	1,850.04	25.00
Pensions	686.25	—	266.00	—
Unclassified	5,276.96	1,078.13	1,678.71	4,067.94
<i>Public service enterprises</i>	<i>10,170.85</i>	<i>—</i>	<i>11,243.99</i>	<i>12,413.63</i>
Electric light	—	—	—	—
Water	10,170.85	—	11,219.19	12,413.63
All other	—	—	24.80	—
Cemeteries	2,489.75	58.75	340.47	850.95
Administration of trust funds	—	—	—	—
Interest	11,475.59	91.67	3,836.78	28,928.91
<i>Loans, general purposes</i>	<i>6,653.25</i>	<i>91.67</i>	<i>1,052.40</i>	<i>6,083.91</i>
<i>Loans, public service enterprises</i>	<i>4,822.34</i>	<i>—</i>	<i>2,784.38</i>	<i>22,845.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	40,106.41	33,623.33	50,917.66	121,971.51
<i>Departmental</i>	<i>39,408.41</i>	<i>33,623.33</i>	<i>23,125.78</i>	<i>68,495.40</i>
General government	—	—	844.05	590.00
Protection of persons and property	2,050.43	—	4,207.24	351.21
Health and sanitation	21,828.36	—	13,696.23	1,200.00
Highways	4,243.19	3,591.48	4,108.94	51,005.59
Charities	—	—	—	—
Schools	11,286.43	200.00	269.32	15,348.60
Libraries	—	29,359.12	—	—
Recreation	—	—	—	—
Unclassified	—	472.73	—	—
<i>Public service enterprises</i>	<i>403.00</i>	<i>—</i>	<i>27,791.88</i>	<i>53,476.11</i>
Electric light	—	—	—	—
Water	403.00	—	27,791.88	53,476.11
All other	—	—	—	—
Cemeteries	295.00	—	—	—
Municipal indebtedness	89,755.55	5,000.00	63,730.00	104,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,755.55</i>	<i>—</i>	<i>13,730.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>5,000.00</i>	<i>50,000.00</i>	<i>95,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	48.05	25.95	132.89
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>48.05</i>	<i>25.95</i>	<i>132.89</i>
Refunds	480.95	543.61	541.62	2,122.71
Agency, trust, and investment	14,032.41	5,672.39	14,264.16	19,956.31
<i>Taxes and licenses for State</i>	<i>5,539.68</i>	<i>1,955.00</i>	<i>5,284.00</i>	<i>6,970.00</i>
<i>Taxes for county</i>	<i>8,385.65</i>	<i>3,675.26</i>	<i>8,977.06</i>	<i>11,872.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>107.08</i>	<i>42.13</i>	<i>3.10</i>	<i>1,113.42</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$169,341.46	\$55,176.20	\$115,141.88	\$186,782.50
Permanent debt (except from sinking funds)	9,755.55	—	13,730.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	40,106.41	33,623.33	50,917.66	121,971.51
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	5,000.00	50,000.00	95,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	480.95	591.66	567.57	2,255.60
Agency, trust, and investment	14,032.41	5,672.39	14,264.16	19,956.31
Total payments	\$313,716.78	\$100,063.58	\$244,621.27	\$434,965.92
<i>Balance on hand, including funds</i>	<i>6,214.05</i>	<i>15,940.54</i>	<i>42,129.92</i>	<i>35,080.97</i>
GRAND TOTAL	\$319,930.83	\$116,004.12	\$286,751.19	\$470,046.89

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
REVENUE.	\$87,971.91	\$75,259.67	\$61,613.10	\$65,119.13
General	78,961.34	65,780.22	54,951.79	57,353.11
Taxes	74,325.79	56,634.89	41,252.36	47,757.65
Property, poll, and income	72,493.41	52,709.59	40,812.88	46,418.61
Corporation, bank, etc.	1,832.38	3,925.30	439.48	1,339.04
Licenses and permits	233.00	212.50	53.00	99.50
Fines and forfeits	240.00	330.00	110.00	—
Grants and gifts	4,162.55	8,602.83	13,536.43	9,481.55
For expenses	4,162.55	8,559.33	13,536.43	9,481.55
For outlays	—	43.50	—	—
All other	—	—	—	14.41
Commercial	9,010.57	9,479.45	6,661.31	7,766.02
Special assessments	30.00	197.91	184.65	58.48
To meet expenses	30.00	132.75	184.65	58.48
To meet outlays	—	365.16	—	—
Privileges	5,009.07	3,518.48	2,710.73	2,337.56
Departmental	2,066.05	1,142.99	3,288.81	3,973.51
General government	236.00	141.45	—	9.55
Protection of persons and property	491.47	165.50	755.88	236.62
Health and sanitation	—	142.86	—	—
Highways	36.00	—	1,000.00	2,023.05
Charities	624.00	—	728.52	265.87
Soldiers' benefits	138.00	72.00	—	318.00
Schools	475.23	247.58	790.84	788.51
Libraries	65.35	14.63	13.57	16.42
Recreation	—	276.00	—	—
Unclassified	—	82.97	—	315.49
Public service enterprises	—	3,690.41	—	—
Electric light	—	—	—	—
Water	—	3,690.41	—	—
All other	—	—	—	—
Cemeteries	514.75	—	—	—
Interest	1,390.70	629.66	477.12	1,396.47
On sinking funds	—	—	—	—
On trust and investment funds	550.73	36.81	—	447.40
All other	839.97	592.85	477.12	949.07
NON-REVENUE.	\$129,682.36	\$47,251.82	\$50,040.79	\$54,905.65
Offsets to outlays	30,393.86	—	13,895.89	3,437.58
Departmental	30,393.86	—	13,895.89	3,437.58
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	88,000.00	42,970.33	30,000.00	47,000.00
Loans, general purposes	8,000.00	—	—	2,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	40,000.00	30,000.00	45,000.00
Unpaid warrants or orders, current year	—	2,970.33	—	—
Premiums	—	—	—	—
Transfers	323.99	18.27	—	72.74
From sinking funds	—	—	—	—
All other	323.99	18.27	—	72.74
Refunds	45.32	39.39	105.94	8.09
Agency, trust, and investment	10,919.19	4,223.83	6,038.96	4,387.24
Taxes and licenses for State	3,579.48	2,125.00	1,955.00	1,530.00
Taxes for county	5,418.42	2,098.83	3,330.20	2,322.18
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,921.29	—	753.76	535.06
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$118,365.77	\$75,259.67	\$75,508.99	\$68,556.71
Premiums	—	—	—	—
Municipal indebtedness	88,000.00	42,970.33	30,000.00	47,000.00
Transfers and refunds	369.31	57.66	105.94	80.83
Agency, trust, and investment	10,919.19	4,223.83	6,038.96	4,387.24
Total receipts	\$217,654.27	\$122,511.49	\$111,653.89	\$120,024.78
Balance on hand, including funds	12,436.90	5,513.32	9,152.60	11,364.95
GRAND TOTAL	\$230,091.17	\$128,024.81	\$120,806.49	\$131,389.73

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
Maintenance	\$78,975.04	\$65,476.03	\$52,678.87	\$55,895.24
<i>Departmental</i>	77,942.17	59,073.55	52,678.87	55,895.24
General government	6,660.38	3,490.05	2,130.94	4,102.42
Protection of persons and property	12,092.34	6,282.55	2,750.37	3,252.62
Health and sanitation	1,341.34	1,940.23	1,144.06	1,543.90
Highways	17,707.71	16,958.46	12,952.86	14,325.73
Charities	824.14	2,122.18	2,381.25	3,705.97
Soldiers' benefits	96.00	147.00	375.91	692.00
Schools	36,221.18	26,145.81	29,953.17	27,044.71
Libraries	1,620.91	851.85	699.81	815.71
Recreation	596.26	92.75	13.50	7.28
Pensions	—	—	—	—
Unclassified	781.91	1,042.67	277.00	404.90
<i>Public service enterprises</i>	—	6,402.48	—	—
Electric light	—	—	—	—
Water	—	6,402.48	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,032.87	—	—	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	2,567.71	2,354.76	912.66	1,681.87
<i>Loans, general purposes</i>	2,567.71	1,850.76	912.66	1,681.87
<i>Loans, public service enterprises</i>	—	504.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	44,780.28	2,462.95	19,198.85	10,481.82
<i>Departmental</i>	44,780.28	2,462.95	19,198.85	10,481.82
General government	1,308.26	450.00	—	—
Protection of persons and property	—	87.00	—	—
Health and sanitation	584.93	—	—	264.61
Highways	42,113.98	1,097.95	18,852.86	10,217.21
Charities	—	—	—	—
Schools	773.11	—	—	—
Libraries	—	—	—	—
Recreation	—	828.00	—	—
Unclassified	—	—	345.99	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	77,000.00	50,770.88	31,500.00	56,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	7,000.00	3,400.00	1,500.00	1,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	70,000.00	45,000.00	30,000.00	55,000.00
<i>Warrants or orders, previous years</i>	—	2,370.88	—	—
Transfers	323.99	18.27	—	72.74
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	323.99	18.27	—	72.74
Refunds	45.32	39.39	105.94	8.09
Agency, trust, and investment	10,849.03	4,223.83	6,038.96	4,526.73
<i>Taxes and licenses for State</i>	3,579.48	2,125.00	1,955.00	1,530.00
<i>Taxes for county</i>	5,418.42	2,098.83	3,330.20	2,322.18
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,851.13	—	753.76	674.55
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$81,542.75	\$67,830.79	\$53,591.53	\$57,577.11
Permanent debt (except from sinking funds)	7,000.00	3,400.00	1,500.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	44,780.28	2,462.95	19,198.85	10,481.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	47,370.88	30,000.00	55,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	369.31	57.66	105.94	80.83
Agency, trust, and investment	10,849.03	4,223.83	6,038.96	4,526.73
Total payments	\$214,541.37	\$125,346.11	\$110,435.28	\$128,666.49
Balance on hand, including funds	15,549.80	2,678.70	10,371.21	2,723.24
GRAND TOTAL	\$230,091.17	\$128,024.81	\$120,806.49	\$131,389.73

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
REVENUE.	\$97,513.38	\$142,075.36	\$74,374.91	\$79,819.74
General	71,826.41	106,525.04	66,775.74	70,346.24
Taxes	63,423.65	104,580.86	61,699.05	60,435.22
Property, poll, and income	61,326.82	101,132.26	58,293.62	58,804.79
Corporation, bank, etc.	2,096.83	3,448.60	3,405.43	1,630.43
Licenses and permits	64.00	234.00	228.70	159.00
Fines and forfeits	307.50	442.00	30.00	688.90
Grants and gifts	8,031.26	1,268.18	4,817.99	9,063.12
For expenses	8,031.26	1,268.18	4,817.99	9,063.12
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	25,686.97	35,550.32	7,599.17	9,473.50
Special assessments	—	—	1,300.86	798.53
To meet expenses	—	—	1,300.86	798.53
To meet outlays	—	—	—	—
Privileges	3,784.10	5,228.34	2,670.06	4,757.26
Departmental	21,366.25	4,591.10	2,025.48	2,453.34
General government	138.50	314.43	1.20	—
Protection of persons and property	51.45	59.39	148.60	418.33
Health and sanitation	—	—	—	281.43
Highways	50.00	815.88	—	207.50
Charities	122.65	—	919.78	620.37
Soldiers' benefits	144.00	192.00	624.00	432.00
Schools	20,854.65	3,152.40	320.58	460.21
Libraries	—	57.00	11.32	—
Recreation	—	—	—	—
Unclassified	5.00	—	—	33.50
Public service enterprises	—	22,651.14	—	—
Electric light	—	—	—	—
Water	—	22,651.14	—	—
All other	—	—	—	—
Cemeteries	—	1,828.23	—	304.04
Interest	536.62	1,251.51	1,602.77	1,160.33
On sinking funds	—	—	—	—
On trust and investment funds	180.17	52.56	—	410.84
All other	356.45	1,198.95	1,602.77	749.49
NON-REVENUE.	\$45,051.09	\$187,587.82	\$42,222.33	\$64,686.26
Offsets to outlays	3,000.00	—	10,068.06	50.00
Departmental	3,000.00	—	10,068.06	50.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	29,000.00	165,526.50	25,000.00	57,000.00
Loans, general purposes	5,000.00	135,000.00	—	7,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	24,000.00	30,000.00	25,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	526.50	—	—
Transfers	1,994.25	—	—	188.61
From sinking funds	—	—	—	—
All other	1,994.25	—	—	188.61
Refunds	81.52	221.61	91.94	219.58
Agency, trust, and investment	10,975.32	21,839.71	7,062.33	7,228.07
Taxes and licenses for State	3,579.48	6,120.00	2,805.00	2,465.00
Taxes for county	7,373.09	13,909.42	4,257.33	4,198.95
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	22.75	1,810.29	—	564.12
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$100,513.38	\$142,075.36	\$84,442.97	\$79,869.74
Premiums	—	526.50	—	—
Municipal indebtedness	29,000.00	165,000.00	25,000.00	57,000.00
Transfers and refunds	2,075.77	221.61	91.94	408.19
Agency, trust, and investment	10,975.32	21,839.71	7,062.33	7,228.07
Total receipts	\$142,564.47	\$329,663.18	\$116,597.24	\$144,506.00
Balance on hand, including funds	27,300.26	73,994.19	11,562.50	8,181.40
GRAND TOTAL	\$169,864.73	\$403,657.37	\$128,159.74	\$152,687.40

Graded According to Population of 1930 — Continued.

PAYMENTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
Maintenance	\$80,006.32	\$76,956.43	\$60,591.74	\$71,245.90
<i>Departmental</i>	<i>89,006.32</i>	<i>66,276.45</i>	<i>60,534.74</i>	<i>70,837.46</i>
General government	5,459.81	6,195.75	4,240.52	4,327.21
Protection of persons and property	1,994.12	8,496.91	5,031.89	4,905.53
Health and sanitation	1,944.58	4,676.18	1,445.90	3,876.86
Highways	18,125.35	13,768.87	19,102.10	19,592.11
Charities	1,360.01	1,937.03	3,644.14	4,016.13
Soldiers' benefits	144.00	192.00	586.00	877.50
Schools	48,361.84	28,410.18	25,032.50	31,626.76
Libraries	1,238.29	797.40	699.40	295.19
Recreation	412.25	850.00	14.97	442.75
Pensions	—	—	—	—
Unclassified	966.07	952.13	736.32	877.42
<i>Public service enterprises</i>	<i>—</i>	<i>8,768.01</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	8,768.01	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,911.97</i>	<i>57.00</i>	<i>408.44</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	327.77	3,219.10	1,809.00	3,306.29
<i>Loans, general purposes</i>	<i>327.77</i>	<i>419.10</i>	<i>1,809.00</i>	<i>3,306.29</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,800.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	42,870.99	151,548.02	15,811.97	10,585.89
<i>Departmental</i>	<i>42,870.99</i>	<i>144,542.20</i>	<i>15,811.97</i>	<i>10,585.89</i>
General government	29,360.91	—	355.65	33.18
Protection of persons and property	—	9,301.50	—	9,937.21
Health and sanitation	—	—	473.52	—
Highways	13,510.08	16,650.02	14,982.80	505.29
Charities	—	—	—	—
Schools	—	118,590.68	—	—
Libraries	—	—	—	—
Recreation	—	—	—	110.21
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,005.82</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,005.82	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	24,000.00	37,805.00	32,000.00	42,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>7,805.00</i>	<i>2,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>24,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,994.25	—	—	188.61
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,994.25</i>	<i>—</i>	<i>—</i>	<i>188.61</i>
Refunds	\$1.52	221.61	91.94	219.58
Agency, trust, and investment	10,990.24	21,862.27	7,062.33	7,607.15
<i>Taxes and licenses for State</i>	<i>3,579.48</i>	<i>6,120.00</i>	<i>2,805.00</i>	<i>2,465.00</i>
<i>Taxes for county</i>	<i>7,373.09</i>	<i>13,909.42</i>	<i>4,257.33</i>	<i>4,198.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>37.67</i>	<i>1,832.85</i>	<i>—</i>	<i>943.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$80,334.09	\$80,175.53	\$62,400.74	\$74,552.19
Permanent debt (except from sinking funds)	—	7,805.00	2,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	42,870.99	151,548.02	15,811.97	10,585.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	24,000.00	30,000.00	30,000.00	40,000.00
Transfers (except to sinking funds)	2,075.77	221.61	91.94	408.19
and refunds	—	—	—	—
Agency, trust, and investment	10,990.24	21,862.27	7,062.33	7,607.15
Total payments	\$160,271.09	\$291,612.43	\$117,366.98	\$135,153.42
<i>Balance on hand, including funds</i>	<i>9,593.64</i>	<i>112,044.94</i>	<i>10,792.76</i>	<i>17,533.92</i>
GRAND TOTAL	\$169,864.73	\$403,657.37	\$128,159.74	\$152,687.40

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sterling POPULATION 1,502	Mattapoisset POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
REVENUE.	\$95,626.87	\$118,491.60	\$78,964.15	\$114,647.75
General	67,436.17	97,436.11	72,499.07	85,877.19
<i>Taxes</i>	<i>52,283.47</i>	<i>93,442.63</i>	<i>60,298.80</i>	<i>74,098.00</i>
Property, poll, and income	50,903.38	91,173.12	56,326.87	70,764.57
Corporation, bank, etc.	1,380.09	2,269.51	3,971.93	3,333.43
<i>Licenses and permits</i>	<i>191.00</i>	<i>100.50</i>	<i>47.00</i>	<i>24.00</i>
<i>Fines and forfeits</i>	<i>645.65</i>	<i>425.00</i>	<i>30.00</i>	<i>153.80</i>
<i>Grants and gifts</i>	<i>14,316.05</i>	<i>3,467.98</i>	<i>12,123.27</i>	<i>11,601.39</i>
For expenses	14,316.05	3,467.98	12,123.27	11,601.39
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	28,190.70	21,055.49	6,465.08	28,770.56
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,222.99</i>	<i>3,490.12</i>	<i>2,674.86</i>	<i>2,487.41</i>
<i>Departmental</i>	<i>1,817.27</i>	<i>3,342.55</i>	<i>3,210.26</i>	<i>5,717.83</i>
General government	56.00	204.90	1,137.20	50.00
Protection of persons and property	94.20	39.47	26.89	106.92
Health and sanitation	—	247.89	—	661.00
Highways	210.00	143.95	1.00	2,166.38
Charities	1,106.29	2,302.32	208.50	—
Soldiers' benefits	90.00	144.00	268.00	—
Schools	199.90	22.30	1,475.88	2,513.38
Libraries	38.01	36.22	11.50	44.25
Recreation	—	201.50	53.79	—
Unclassified	22.87	—	27.50	175.90
<i>Public service enterprises</i>	<i>18,882.20</i>	<i>12,348.34</i>	<i>—</i>	<i>13,523.04</i>
Electric light	18,882.20	—	—	—
Water	—	11,754.34	—	13,523.04
All other	—	594.00	—	—
<i>Cemeteries</i>	<i>918.44</i>	<i>—</i>	<i>—</i>	<i>152.00</i>
<i>Interest</i>	<i>3,349.80</i>	<i>1,874.48</i>	<i>579.96</i>	<i>6,890.28</i>
On sinking funds	—	—	—	2,069.17
On trust and investment funds	2,650.47	969.84	254.37	3,697.24
All other	699.33	904.64	325.59	1,123.87
NON-REVENUE.	\$59,466.01	\$87,790.22	\$53,125.12	\$137,348.44
Offsets to outlays	11,960.81	3,812.32	9,000.00	2,000.00
<i>Departmental</i>	<i>11,960.81</i>	<i>3,812.32</i>	<i>9,000.00</i>	<i>2,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	70,000.00	25,000.00	60,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>25,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,006.46	740.19	2,957.50	1,719.26
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,006.46	740.19	2,957.50	1,719.26
Refunds	245.90	208.77	88.43	130.27
Agency, trust, and investment	15,252.84	13,028.94	16,079.19	73,498.91
<i>Taxes and licenses for State</i>	<i>2,380.00</i>	<i>4,176.06</i>	<i>3,655.00</i>	<i>3,230.00</i>
<i>Taxes for county</i>	<i>2,786.00</i>	<i>7,094.78</i>	<i>7,724.19</i>	<i>3,675.24</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,086.84</i>	<i>1,387.30</i>	<i>4,700.00</i>	<i>66,593.67</i>
All other	—	370.80	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$107,587.68	\$122,303.92	\$87,964.15	\$116,647.75
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	70,000.00	25,000.00	60,000.00
Transfers and refunds	2,252.36	948.96	3,045.93	1,849.53
Agency, trust, and investment	15,252.84	13,028.94	16,079.19	73,498.91
Total receipts	\$155,092.88	\$206,281.82	\$132,089.27	\$251,996.19
Balance on hand, including funds	12,160.79	19,076.17	21,530.63	35,127.07
GRAND TOTAL	\$167,253.67	\$225,357.99	\$153,619.90	\$287,123.26

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
Maintenance	\$83,896.76	\$77,177.62	\$61,001.28	\$85,796.96
<i>Departmental</i>	67,666.73	70,371.62	61,001.28	81,381.75
General government	3,777.19	4,661.30	3,364.39	5,835.95
Protection of persons and property	5,062.99	3,714.35	2,121.71	5,830.65
Health and sanitation	2,079.11	3,839.36	1,520.08	3,591.86
Highways	22,586.84	14,162.88	15,610.06	23,584.58
Charities	2,356.19	6,700.35	3,216.87	2,030.18
Soldiers' benefits	72.00	662.30	236.00	—
Schools	28,579.35	33,227.46	31,721.38	33,820.36
Libraries	1,174.58	1,655.72	1,049.34	1,839.02
Recreation	55.00	1,052.26	1,100.37	1,565.61
Pensions	—	—	—	—
Unclassified	1,923.48	695.64	1,061.08	3,283.54
<i>Public service enterprises</i>	14,275.24	6,627.60	—	3,926.91
Electric light	14,275.24	—	—	—
Water	—	6,482.10	—	3,926.91
All other	—	145.50	—	—
<i>Cemeteries</i>	1,950.29	178.40	—	488.30
<i>Administration of trust funds</i>	4.50	—	—	—
Interest	961.76	5,845.53	1,056.26	5,066.09
<i>Loans, general purposes</i>	961.76	3,228.32	1,056.26	2,116.09
<i>Loans, public service enterprises</i>	—	2,617.21	—	2,950.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	24,505.86	26,347.93	22,060.82	7,395.46
<i>Departmental</i>	22,053.73	26,004.51	22,060.82	7,395.46
General government	—	125.00	—	750.00
Protection of persons and property	1,163.16	—	—	—
Health and sanitation	—	—	—	—
Highways	18,890.99	25,696.70	21,147.58	3,394.01
Charities	—	—	—	—
Schools	1,999.58	—	913.24	951.45
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	182.81	—	2,300.00
<i>Public service enterprises</i>	2,452.13	343.42	—	—
Electric light	2,452.13	—	—	—
Water	—	343.42	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	94,629.19	27,000.00	71,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	12,629.19	2,000.00	11,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	30,000.00	82,000.00	25,000.00	60,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,006.46	740.19	2,957.50	1,719.26
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,006.46	740.19	2,957.50	1,719.26
Refunds	245.90	208.77	88.43	130.27
Agency, trust, and investment	15,702.03	12,911.55	16,333.56	7,498.91
<i>Taxes and licenses for State</i>	2,380.00	4,176.06	3,655.00	3,230.00
<i>Taxes for county</i>	2,786.00	7,094.78	7,724.19	3,675.24
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	10,536.03	1,269.91	4,954.37	593.67
<i>All other</i>	—	370.80	—	—
RECAPITULATION.				
Maintenance and interest	\$84,858.52	\$83,023.15	\$62,057.54	\$90,863.05
Permanent debt (except from sinking funds)	—	12,629.19	2,000.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,505.86	26,347.93	22,060.82	7,395.46
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	82,000.00	25,000.00	60,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,252.36	948.96	3,045.93	1,849.53
Agency, trust, and investment	15,702.03	12,911.55	16,333.56	7,498.91
Total payments	\$157,318.77	\$217,860.78	\$130,497.85	\$178,606.95
<i>Balance on hand, including funds</i>	9,934.90	7,497.21	23,122.05	108,516.31
GRAND TOTAL	\$167,253.67	\$225,357.99	\$153,619.90	\$287,123.26

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
REVENUE.	\$102,325.50	\$68,545.78	\$98,374.09	\$103,462.07
General	91,007.99	57,619.66	68,391.31	74,378.44
<i>Taxes</i>	<i>83,167.40</i>	<i>49,999.37</i>	<i>55,335.57</i>	<i>56,965.00</i>
Property, poll, and income	78,232.91	49,256.07	52,218.82	54,446.44
Corporation, bank, etc.	4,934.49	743.30	3,116.75	2,518.56
Licenses and permits	108.00	273.50	13.00	99.00
Fines and forfeits	109.00	663.78	107.00	655.25
Grants and gifts	7,623.59	6,683.01	12,913.24	16,659.19
For expenses	7,623.59	6,683.01	12,913.24	16,659.19
For outlays	—	—	—	—
All other	—	—	22.50	—
Commercial	11,317.51	10,926.12	29,982.78	29,083.63
<i>Special assessments</i>	<i>781.29</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	781.29	—	—	—
To meet outlays	—	—	—	—
Privileges	4,014.67	2,498.65	3,132.07	2,519.53
Departmental	4,044.53	5,332.69	4,868.28	646.63
General government	—	326.80	587.05	142.76
Protection of persons and property	283.21	111.98	53.60	28.98
Health and sanitation	100.71	—	—	—
Highways	70.13	16.50	—	263.96
Charities	2,469.67	600.00	377.11	—
Soldiers' benefits	216.00	372.00	—	120.00
Schools	822.08	1.00	3,781.57	23.58
Libraries	10.90	102.42	68.95	17.35
Recreation	—	—	—	50.00
Unclassified	71.83	3,801.99	—	—
Public service enterprises	208.63	164.00	20,185.24	20,605.21
Electric light	—	—	20,185.24	20,605.21
Water	—	—	—	—
All other	208.63	164.00	—	—
Cemeteries	90.60	408.00	281.86	1,096.22
Interest	2,177.79	2,522.78	1,515.33	4,216.04
On sinking funds	50.00	1,559.79	68.90	1,068.12
On trust and investment funds	2,127.79	962.99	1,446.43	3,147.92
NON-REVENUE.	\$122,904.19	\$150,497.54	\$97,846.43	\$135,270.62
Offsets to outlays	49,367.99	64,251.21	25,685.38	7,320.30
Departmental	49,367.99	64,251.21	24,385.38	6,780.00
Public service enterprises	—	—	1,300.00	540.30
Cemeteries	—	—	—	—
Municipal indebtedness	60,000.00	77,000.00	67,070.20	116,027.50
Loans, general purposes	—	35,000.00	—	—
Loans, public service enterprises	—	—	27,000.00	75,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	42,000.00	40,000.00	40,000.00
Unpaid warrants or orders, current year	—	—	70.20	1,027.50
Premiums	—	—	—	—
Transfers	2,765.69	1,857.76	2.00	2,276.67
From sinking funds	—	—	—	—
All other	2,765.69	1,857.76	2.00	2,276.67
Refunds	82.73	381.13	68.50	287.96
Agency, trust, and investment	10,687.78	7,007.44	5,020.35	9,358.19
Taxes and licenses for State	3,238.58	1,960.19	2,040.00	2,295.00
Taxes for county	5,502.07	2,967.23	2,656.98	2,989.11
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,947.13	2,080.02	323.37	4,074.08
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$151,693.49	\$132,796.99	\$124,059.47	\$110,782.37
Premiums	—	—	70.20	1,027.50
Municipal indebtedness	60,000.00	77,000.00	67,000.00	115,000.00
Transfers and refunds	2,848.42	2,238.89	70.50	2,564.63
Agency, trust, and investment	10,687.78	7,007.44	5,020.35	9,358.19
Total receipts	\$225,229.69	\$219,043.32	\$196,220.52	\$238,732.69
Balance on hand, including funds	13,229.52	6,038.79	13,886.31	37,857.92
GRAND TOTAL	\$238,459.21	\$225,082.11	\$210,106.83	\$276,590.61

Graded According to Population of 1930 — Continued.

PAYMENTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
Maintenance	\$66,432.13	\$55,372.65	\$71,299.70	\$74,159.70
<i>Departmental</i>	<i>65,909.95</i>	<i>54,466.52</i>	<i>59,301.73</i>	<i>61,827.14</i>
General government	4,805.37	4,348.06	5,454.68	4,213.70
Protection of persons and property	6,785.14	5,800.90	1,530.04	2,268.42
Health and sanitation	2,315.83	1,547.63	1,412.96	2,059.59
Highways	15,138.35	9,007.90	14,929.34	17,127.79
Charities	4,091.73	3,230.71	2,745.12	1,445.55
Soldiers' benefits	197.11	870.00	66.00	171.00
Schools	30,393.66	24,069.76	31,415.14	32,328.68
Libraries	500.00	1,144.44	539.99	510.04
Recreation	218.95	48.00	109.10	150.00
Pensions	—	—	—	—
Unclassified	1,463.81	4,399.12	1,099.36	1,552.37
<i>Public service enterprises</i>	<i>181.58</i>	<i>—</i>	<i>11,723.22</i>	<i>10,822.52</i>
Electric light	—	—	11,723.22	10,822.52
Water	—	—	—	—
All other	181.58	—	—	—
<i>Cemeteries</i>	<i>340.60</i>	<i>906.13</i>	<i>274.75</i>	<i>1,464.04</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>46.00</i>
Interest	1,952.35	1,278.25	8,773.01	6,340.55
<i>Loans, general purposes</i>	<i>1,952.35</i>	<i>1,278.25</i>	<i>3,153.96</i>	<i>5,026.05</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>5,619.05</i>	<i>1,314.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	58,136.47	104,633.24	55,081.87	114,139.77
<i>Departmental</i>	<i>58,136.47</i>	<i>104,633.24</i>	<i>24,900.75</i>	<i>49,918.72</i>
General government	—	185.19	—	—
Protection of persons and property	—	623.91	—	—
Health and sanitation	—	334.25	—	—
Highways	57,505.82	88,489.89	24,900.75	7,900.00
Charities	—	—	—	—
Schools	630.65	15,000.00	—	42,018.72
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>30,181.12</i>	<i>64,221.05</i>
Electric light	—	—	30,181.12	6,792.34
Water	—	—	—	57,428.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	67,000.00	44,500.00	66,722.50	27,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>12,500.00</i>	<i>6,700.00</i>	<i>7,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>42,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>22.50</i>	<i>—</i>
Transfers	2,765.69	1,857.76	2.00	2,276.67
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,765.69</i>	<i>1,857.76</i>	<i>2.00</i>	<i>2,276.67</i>
Refunds	82.73	381.13	68.50	287.96
Agency, trust, and investment	10,654.78	7,306.73	5,087.25	9,007.14
<i>Taxes and licenses for State</i>	<i>3,238.58</i>	<i>1,960.19</i>	<i>2,040.00</i>	<i>2,295.00</i>
<i>Taxes for county</i>	<i>5,502.07</i>	<i>2,967.23</i>	<i>2,656.98</i>	<i>2,989.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,914.13</i>	<i>2,379.31</i>	<i>390.27</i>	<i>3,723.03</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$68,384.48	\$56,650.90	\$80,072.71	\$80,500.25
Permanent debt (except from sinking funds)	7,000.00	12,500.00	6,700.00	7,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	58,136.47	104,633.24	55,081.87	114,139.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	42,000.00	60,022.50	20,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,848.42	2,238.89	70.50	2,564.63
Agency, trust, and investment	10,654.78	7,306.73	5,087.25	9,007.14
Total payments	\$207,024.15	\$215,329.76	\$207,034.83	\$234,011.79
<i>Balance on hand, including funds</i>	<i>31,435.06</i>	<i>9,752.35</i>	<i>3,072.00</i>	<i>42,578.82</i>
GRAND TOTAL	\$238,459.21	\$225,082.11	\$210,106.83	\$276,590.61

¹ Includes \$500 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
REVENUE.	\$109,713.48	\$95,158.12	\$72,549.24	\$72,886.55
General	63,012.38	84,966.65	67,616.69	65,576.15
<i>Taxes</i>	<i>55,935.35</i>	<i>73,043.48</i>	<i>58,292.48</i>	<i>45,274.78</i>
Property, poll, and income	53,536.38	71,034.76	52,958.89	41,716.30
Corporation, bank, etc.	2,398.97	2,008.72	5,333.59	3,558.48
<i>Licenses and permits</i>	<i>149.00</i>	<i>198.50</i>	<i>43.00</i>	<i>35.50</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>567.40</i>	<i>40.00</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>6,918.03</i>	<i>11,157.27</i>	<i>9,241.21</i>	<i>20,215.87</i>
For expenses	6,892.53	11,157.27	9,241.21	20,215.87
For outlays	25.50	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	46,701.10	10,191.47	4,932.55	7,310.40
<i>Special assessments</i>	<i>5.40</i>	<i>78.60</i>	<i>71.45</i>	<i>—</i>
To meet expenses	5.40	78.60	71.45	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,973.40</i>	<i>2,881.59</i>	<i>3,052.94</i>	<i>3,047.71</i>
<i>Departmental</i>	<i>5,402.55</i>	<i>2,316.97</i>	<i>822.17</i>	<i>2,892.29</i>
General government	372.05	497.48	—	90.00
Protection of persons and property	290.22	323.99	52.98	12.88
Health and sanitation	443.45	—	131.43	—
Highways	3,347.09	163.00	630.26	595.84
Charities	634.00	825.50	—	1,359.39
Soldiers' benefits	144.00	422.00	—	72.00
Schools	—	10.00	—	762.18
Libraries	107.41	75.00	7.50	—
Recreation	63.01	—	—	—
Unclassified	1.32	—	—	—
<i>Public service enterprises</i>	<i>29,092.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	21,803.29	—	—	—
Water	7,288.84	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>997.30</i>	<i>50.50</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>4,230.32</i>	<i>4,863.81</i>	<i>985.99</i>	<i>1,370.40</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,067.95	2,693.21	124.20	730.86
All other	1,162.37	2,170.60	861.79	639.54
NON-REVENUE.	\$92,602.42	\$60,564.80	\$74,957.23	\$32,156.41
Offsets to outlays	8,272.98	—	6,271.94	5,100.53
<i>Departmental</i>	<i>6,300.00</i>	<i>—</i>	<i>6,271.94</i>	<i>5,100.53</i>
<i>Public service enterprises</i>	<i>1,972.98</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	43,300.00	40,000.00	62,950.00	15,000.00
<i>Loans, general purposes</i>	<i>2,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>1,300.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>40,000.00</i>	<i>57,950.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,110.37	2,642.58	—	3,986.32
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	2,110.37	2,642.58	—	3,986.32
Refunds	28.18	90.10	1,511.46	237.07
Agency, trust, and investment	38,890.89	17,832.12	4,223.83	7,832.49
<i>Taxes and licenses for State</i>	<i>3,062.45</i>	<i>3,060.00</i>	<i>2,125.00</i>	<i>2,215.87</i>
<i>Taxes for county</i>	<i>3,481.81</i>	<i>8,752.83</i>	<i>2,098.83</i>	<i>4,564.30</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>32,346.63</i>	<i>6,019.29</i>	<i>—</i>	<i>800.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>252.32</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$117,986.46	\$95,158.12	\$78,821.18	\$77,987.08
Premiums	—	—	—	—
Municipal indebtedness	43,300.00	40,000.00	62,950.00	15,000.00
Transfers and refunds	2,138.55	2,732.68	1,511.46	4,223.39
Agency, trust, and investment	38,890.89	17,832.12	4,223.83	7,832.49
Total receipts	\$202,315.90	\$155,722.92	\$147,506.47	\$105,042.96
<i>Balance on hand, including funds</i>	<i>20,110.04</i>	<i>15,063.20</i>	<i>6,900.47</i>	<i>19,984.25</i>
GRAND TOTAL	\$222,425.94	\$170,786.12	\$154,406.94	\$125,027.21

Graded According to Population of 1930 — Continued.

PAYMENTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
Maintenance	\$86,034.13	\$74,531.88	\$60,935.06	\$64,038.85
<i>Departmental</i>	61,819.43	74,348.22	60,935.06	63,938.85
General government	3,933.45	7,772.80	3,393.02	2,974.78
Protection of persons and property	4,588.47	4,925.49	4,947.91	669.70
Health and sanitation	2,927.50	1,963.40	918.04	2,005.08
Highways	18,332.24	20,014.37	21,074.30	18,002.53
Charities	1,115.50	3,688.57	3,429.76	2,745.48
Soldiers' benefits	318.00	372.00	—	28.00
Schools	26,159.93	32,031.26	25,490.40	34,965.95
Libraries	2,297.88	2,996.77	445.79	938.22
Recreation	970.78	200.00	267.76	21.75
Pensions	—	—	—	—
Unclassified	1,175.68	383.56	968.08	1,587.36
<i>Public service enterprises</i>	23,519.11	—	—	—
Electric light	19,212.24	—	—	—
Water	4,306.87	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	690.59	183.66	—	100.00
<i>Administration of trust funds</i>	5.00	—	—	—
Interest	3,804.56	3,835.44	2,420.46	450.45
<i>Loans, general purposes</i>	2,514.56	3,835.44	2,420.46	450.45
<i>Loans, public service enterprises</i>	1,290.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	23,442.22	1,449.58	18,517.66	8,215.03
<i>Departmental</i>	17,252.47	1,449.58	18,517.66	8,215.03
General government	2,523.96	—	—	—
Protection of persons and property	258.72	—	968.50	—
Health and sanitation	—	—	—	—
Highways	8,390.87	—	17,408.16	8,215.03
Charities	—	—	—	—
Schools	6,078.92	1,449.58	141.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	6,189.75	—	—	—
Electric light	3,509.96	—	—	—
Water	2,679.79	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	48,350.00	48,000.00	44,250.00	15,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	8,350.00	8,000.00	1,300.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	40,000.00	40,000.00	42,950.00	15,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,110.37	2,642.58	—	3,986.32
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,110.37	2,642.58	—	3,986.32
Refunds	28.18	90.10	1,511.46	237.07
Agency, trust, and investment	38,319.78	16,832.12	4,348.03	7,917.95
<i>Taxes and licenses for State</i>	3,062.45	3,060.00	2,125.00	2,215.87
<i>Taxes for county</i>	3,481.81	8,752.83	2,098.83	4,564.30
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	31,775.52	5,019.29	124.20	885.46
<i>All other</i>	—	—	—	252.32
RECAPITULATION.				
Maintenance and interest	\$89,838.69	\$78,367.32	\$63,355.52	\$64,489.30
Permanent debt (except from sinking funds)	8,350.00	8,000.00	1,300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,442.22	1,449.58	18,517.66	8,215.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	40,000.00	42,950.00	15,000.00
Transfers (except to sinking funds) and refunds	2,138.55	2,732.68	1,511.46	4,223.39
Agency, trust, and investment	38,319.78	16,832.12	4,348.03	7,917.95
Total payments	\$202,089.24	\$147,381.70	\$131,982.67	\$99,845.67
<i>Balance on hand, including funds</i>	20,336.70	23,404.42	22,424.27	25,181.54
GRAND TOTAL	\$222,425.94	\$170,786.12	\$154,406.94	\$125,027.21

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
REVENUE.	\$80,321.08	\$56,596.72	\$70,395.75	\$70,701.57
General	73,576.65	48,410.75	49,018.34	58,306.73
<i>Taxes</i>	<i>61,030.55</i>	<i>36,634.11</i>	<i>38,966.90</i>	<i>49,978.03</i>
Property, poll, and income	56,418.27	36,010.71	38,575.92	46,032.79
Corporation, bank, etc.	4,612.28	623.40	390.98	3,945.24
Licenses and permits	105.00	85.50	102.50	157.50
Fines and forfeits	415.00	1,439.50	120.00	239.75
Grants and gifts	12,026.10	10,251.64	9,828.94	7,927.25
For expenses	12,026.10	10,251.64	9,828.94	7,921.25
For outlays	—	—	—	6.00
All other	—	—	—	4.20
Commercial	6,744.43	8,185.97	21,377.41	12,394.84
<i>Special assessments</i>	<i>218.93</i>	<i>229.00</i>	<i>648.14</i>	<i>37.70</i>
To meet expenses	218.93	229.00	648.14	37.70
To meet outlays	—	—	—	—
Privileges	3,353.24	1,378.24	2,202.02	2,984.86
Departmental	2,199.16	4,626.13	1,849.57	2,397.36
General government	125.95	210.00	374.50	619.00
Protection of persons and property	267.88	224.47	208.72	1,078.85
Health and sanitation	—	—	—	—
Highways	—	3,025.95	—	—
Charities	895.20	484.58	1,013.00	—
Soldiers' benefits	409.00	—	216.00	264.00
Schools	473.28	672.58	—	378.94
Libraries	21.10	8.55	12.35	56.57
Recreation	—	—	—	—
Unclassified	6.75	—	25.00	—
Public service enterprises	—	—	15,578.87	4,526.57
Electric light	—	—	15,578.87	—
Water	—	—	—	4,526.57
All other	—	—	—	—
Cemeteries	543.05	147.50	260.70	757.11
Interest	430.05	1,805.10	838.11	1,691.24
On sinking funds	—	—	—	—
On trust and investment funds	62.76	1,338.57	90.70	1,133.31
All other	367.29	466.53	747.41	557.93
NON-REVENUE.	\$45,735.81	\$46,981.21	\$53,129.32	\$30,123.20
Offsets to outlays	3,893.00	8,000.00	3,410.09	4,000.00
Departmental	3,893.00	8,000.00	3,205.00	4,000.00
Public service enterprises	—	—	205.09	—
Cemeteries	—	—	—	—
Municipal indebtedness	30,000.00	30,033.77	43,725.00	20,000.00
Loans, general purposes	—	—	14,325.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	30,000.00	29,400.00	20,000.00
Unpaid warrants or orders, current year	—	33.77	—	—
Premiums	—	—	—	—
Transfers	130.24	1,962.82	65.44	—
From sinking funds	—	—	—	—
All other	130.24	1,962.82	65.44	—
Refunds	38.24	60.93	416.85	54.10
Agency, trust, and investment	11,674.33	6,923.69	5,511.94	6,069.10
Taxes and licenses for State	3,409.03	1,448.84	2,040.00	1,955.00
Taxes for county	5,791.65	1,644.19	3,096.24	2,288.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,746.40	3,830.66	375.70	1,826.10
All other	727.25	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$84,214.08	\$64,596.72	\$73,805.84	\$74,701.57
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	30,033.77	43,725.00	20,000.00
Transfers and refunds	168.48	2,023.75	482.29	54.10
Agency, trust, and investment	11,674.33	6,923.69	5,511.94	6,069.10
Total receipts	\$126,056.89	\$103,577.93	\$123,525.07	\$100,824.77
Balance on hand, including funds	20,461.77	19,684.92	4,177.32	1,974.88
GRAND TOTAL	\$146,518.66	\$123,262.85	\$127,702.39	\$102,799.65

Graded According to Population of 1930 — Continued.

PAYMENTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
Maintenance	\$62,033.39	\$56,408.95	\$61,858.56	\$53,817.11
Departmental	61,158.27	55,748.25	50,422.07	50,027.80
General government	4,116.47	3,253.82	4,084.44	5,119.94
Protection of persons and property	3,036.94	5,611.38	2,768.38	3,246.90
Health and sanitation	2,289.04	882.76	697.23	1,215.62
Highways	15,928.39	14,911.31	12,416.77	11,227.58
Charities	3,232.53	3,470.44	3,869.93	2,000.71
Soldiers' benefits	186.00	—	303.20	502.00
Schools	31,415.28	24,648.95	24,775.54	22,912.00
Libraries	224.92	1,132.55	700.63	1,635.90
Recreation	296.10	—	14.00	145.80
Pensions	—	—	—	—
Unclassified	432.60	1,837.04	791.95	2,021.35
Public service enterprises	—	—	10,765.50	2,381.02
Electric light	—	—	10,765.50	—
Water	—	—	—	2,381.02
All other	—	—	—	—
Cemeteries	875.12	656.70	670.99	1,408.29
Administration of trust funds	—	4.00	—	—
Interest	1,032.96	887.64	1,600.70	1,694.93
Loans, general purposes	1,032.96	887.64	1,416.70	1,694.93
Loans, public service enterprises	—	—	184.00	—
Loans, cemeteries	—	—	—	—
Outlays	17,372.63	10,814.00	14,845.50	6,286.99
Departmental	17,372.63	10,496.74	11,005.91	5,786.99
General government	525.00	—	—	—
Protection of persons and property	1,411.17	499.50	1,154.80	57.33
Health and sanitation	—	—	334.25	—
Highways	12,564.50	9,997.24	3,001.86	5,729.66
Charities	—	—	—	—
Schools	3,071.96	—	6,515.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	3,839.59	500.00
Electric light	—	—	3,839.59	—
Water	—	—	—	500.00
All other	—	—	—	—
Cemeteries	—	317.26	—	—
Municipal indebtedness	32,000.00	30,006.00	31,570.00	24,000.00
From sinking funds	—	—	—	—
From revenue and other sources	2,000.00	—	2,170.00	4,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	30,000.00	29,400.00	20,000.00
Warrants or orders, previous years	—	6.00	—	—
Transfers	130.24	1,962.82	65.44	—
To sinking funds from revenue	—	—	—	—
All other	130.24	1,962.82	65.44	—
Refunds	38.24	60.93	416.85	54.10
Agency, trust, and investment	11,503.31	5,971.64	5,522.29	6,684.91
Taxes and licenses for State	3,409.03	1,448.84	2,040.00	1,955.00
Taxes for county	5,791.65	1,644.19	3,096.24	2,288.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,575.38	2,878.61	386.05	2,441.91
All other	727.25	—	—	—
RECAPITULATION.				
Maintenance and interest	\$63,066.35	\$57,296.59	\$63,459.26	\$55,512.04
Permanent debt (except from sinking funds)	2,000.00	—	2,170.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,372.63	10,814.00	14,845.50	6,286.99
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	30,006.00	29,400.00	20,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	168.48	2,023.75	482.29	54.10
Agency, trust, and investment	11,503.31	5,971.64	5,522.29	6,684.91
Total payments	\$124,110.77	\$106,111.98	\$115,879.34	\$92,538.04
Balance on hand, including funds	22,407.89	17,150.87	11,823.05	10,261.61
GRAND TOTAL	\$146,518.66	\$123,262.85	\$127,702.39	\$102,799.65

¹ Includes \$230.02 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
REVENUE.	\$157,284.37	\$37,851.15	\$90,820.49	\$77,491.01
General	146,780.36	35,818.93	82,549.76	71,043.76
<i>Taxes</i>	<i>143,651.89</i>	<i>28,606.97</i>	<i>78,101.05</i>	<i>62,168.76</i>
Property, poll, and income	142,058.07	24,606.12	76,708.88	46,194.45
Corporation, bank, etc.	1,593.82	4,000.85	1,392.17	15,974.31
<i>Licenses and permits</i>	<i>1,911.35</i>	<i>22.33</i>	<i>115.00</i>	<i>41.00</i>
<i>Fines and forfeits</i>	<i>596.40</i>	<i>50.00</i>	<i>186.50</i>	<i>121.70</i>
<i>Grants and gifts</i>	<i>620.72</i>	<i>7,139.63</i>	<i>4,147.21</i>	<i>8,712.30</i>
For expenses	620.72	6,889.63	4,147.21	8,712.30
For outlays	—	250.00	—	—
All other	—	—	—	—
Commercial	10,504.01	2,032.22	8,270.73	6,447.25
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>320.08</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	320.08
<i>Privileges</i>	<i>3,891.06</i>	<i>1,287.00</i>	<i>5,176.49</i>	<i>2,410.61</i>
<i>Departmental</i>	<i>4,062.12</i>	<i>472.88</i>	<i>1,734.09</i>	<i>2,924.83</i>
General government	93.91	—	47.75	614.00
Protection of persons and property	354.96	10.07	20.37	8.84
Health and sanitation	330.43	—	—	—
Highways	132.00	—	—	866.91
Charities	1,828.71	446.81	—	1,203.46
Soldiers' benefits	—	—	—	—
Schools	190.00	16.00	—	147.40
Libraries	567.29	—	294.50	75.00
Recreation	564.75	—	—	—
Unclassified	.07	—	1,371.47	8.72
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>576.61</i>	<i>—</i>	<i>674.90</i>	<i>56.28</i>
<i>Interest</i>	<i>1,974.22</i>	<i>272.34</i>	<i>685.25</i>	<i>736.00</i>
On sinking funds	—	—	—	—
On trust and investment funds	854.56	—	126.56	78.64
All other	1,119.66	272.34	558.69	657.36
NON-REVENUE.	\$201,621.41	\$25,761.07	\$33,278.95	\$35,947.72
Offsets to outlays	—	1,499.54	—	—
<i>Departmental</i>	<i>—</i>	<i>1,499.54</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	184,038.00	20,000.00	15,000.00	25,000.00
<i>Loans, general purposes</i>	<i>94,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>20,000.00</i>	<i>15,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>38.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	—	—	300.00
Refunds	457.11	96.20	62.79	105.44
Agency, trust, and investment	17,126.30	4,165.33	18,216.16	10,542.28
<i>Taxes and licenses for State</i>	<i>5,100.00</i>	<i>1,448.84</i>	<i>5,113.55</i>	<i>3,409.03</i>
<i>Taxes for county</i>	<i>11,591.14</i>	<i>2,716.49</i>	<i>11,591.14</i>	<i>7,021.99</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>435.16</i>	<i>—</i>	<i>1,511.47</i>	<i>111.26</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$157,284.37	\$39,350.69	\$90,820.49	\$77,491.01
Premiums	38.00	—	—	—
Municipal indebtedness	184,000.00	20,000.00	15,000.00	25,000.00
Transfers and refunds	457.11	96.20	62.79	405.44
Agency, trust, and investment	17,126.30	4,165.33	18,216.16	10,542.28
Total receipts	\$358,905.78	\$63,612.22	\$124,099.44	\$113,438.73
Balance on hand, including funds	15,254.10	3,227.79	28,821.04	31,539.82
GRAND TOTAL	\$374,159.88	\$66,840.01	\$152,920.48	\$144,978.55

Graded According to Population of 1930 — Continued.

PAYMENTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
Maintenance	\$97,662.94	\$29,732.29	\$65,790.40	\$61,728.79
Departmental	96,239.04	29,722.29	64,546.69	61,487.49
General government	8,643.47	1,707.44	5,497.35	3,607.90
Protection of persons and property	11,218.52	1,730.01	10,493.48	1,517.71
Health and sanitation	7,815.03	456.50	5,742.55	1,931.92
Highways	22,089.12	3,902.03	6,636.31	13,557.97
Charities	9,455.61	3,426.78	7,127.85	7,149.80
Soldiers' benefits	16.00	—	75.00	—
Schools	26,692.88	18,211.51	26,006.03	31,525.07
Libraries	1,151.60	101.27	1,707.88	1,089.48
Recreation	8,784.31	—	299.94	—
Pensions	—	—	—	—
Unclassified	372.50	186.75	910.30	1,107.64
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	1,423.90	10.00	1,243.71	241.30
Administration of trust funds	—	—	—	—
Interest	6,136.94	1,450.90	3,158.79	670.63
Loans, general purposes	6,136.94	1,450.90	3,158.79	670.63
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	138,037.14	4,634.05	9,383.52	8,556.47
Departmental	138,037.14	4,634.05	9,383.52	7,550.16
General government	460.54	—	—	—
Protection of persons and property	16,499.52	523.23	—	—
Health and sanitation	—	—	—	170.82
Highways	30,081.27	2,722.00	9,226.11	6,874.55
Charities	—	—	—	—
Schools	—	1,388.82	—	426.97
Libraries	—	—	—	—
Recreation	90,995.81	—	157.41	77.82
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	1,006.31
Municipal indebtedness	100,550.00	23,000.00	22,625.00	36,000.00
From sinking funds	—	—	—	—
From revenue and other sources	10,550.00	3,000.00	17,625.00	11,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	20,000.00	15,000.00	25,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	—	—	—	300.00
To sinking funds from revenue	—	—	—	—
All other	—	—	—	300.00
Refunds	457.11	96.20	62.79	105.44
Agency, trust, and investment	17,593.51	4,165.33	18,216.16	10,920.92
Taxes and licenses for State	5,100.00	1,448.84	5,113.55	3,409.03
Taxes for county	11,591.14	2,716.49	11,591.14	7,021.99
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	902.37	—	1,511.47	489.90
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$103,799.88	\$31,183.19	\$68,949.19	\$62,399.42
Permanent debt (except from sinking funds)	10,550.00	3,000.00	17,625.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	138,037.14	4,634.05	9,383.52	8,556.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	20,000.00	15,000.00	25,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	457.11	96.20	62.79	405.44
Agency, trust, and investment	17,593.51	4,165.33	18,216.16	10,920.92
Total payments	\$360,437.64	\$63,078.77	\$119,236.66	\$118,282.25
Balance on hand, including funds	13,722.24	3,761.24	33,683.82	26,696.30
GRAND TOTAL	\$374,159.88	\$66,840.01	\$152,920.48	\$144,978.55

¹ Includes \$125 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
REVENUE.	\$67,978.64	\$60,019.53	\$103,295.39	\$92,371.39
General	53,716.89	48,328.23	88,724.45	82,446.55
<i>Taxes</i>	41,735.25	38,788.39	86,097.62	80,460.50
Property, poll, and income	40,204.90	36,772.57	64,416.01	77,083.67
Corporation, bank, etc.	1,530.35	2,015.82	21,681.61	3,376.83
<i>Licenses and permits</i>	39.50	50.00	59.00	121.25
<i>Fines and forfeits</i>	581.30	439.00	90.60	410.00
<i>Grants and gifts</i>	11,360.84	9,050.84	2,477.23	1,454.80
For expenses	11,360.84	9,050.84	2,477.23	1,454.80
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	14,261.75	11,691.30	14,570.94	9,924.84
<i>Special assessments</i>	88.36	—	—	303.41
To meet expenses	88.36	—	—	303.41
To meet outlays	—	—	—	—
<i>Privileges</i>	2,528.36	2,690.51	3,209.38	5,172.19
Departmental	2,119.42	7,045.25	766.97	3,257.09
General government	434.48	60.00	31.65	292.17
Protection of persons and property	33.98	13.10	38.02	709.82
Health and sanitation	—	—	24.35	—
Highways	52.30	669.79	407.15	925.70
Charities	1,090.34	2,186.75	159.36	—
Soldiers' benefits	257.00	124.00	72.00	—
Schools	147.13	3,937.37	2.92	1,266.00
Libraries	101.19	24.24	18.36	60.40
Recreation	—	—	—	—
Unclassified	3.00	—	13.16	3.00
Public service enterprises	5,603.01	—	10,036.17	—
Electric light	—	—	5,201.73	—
Water	5,593.01	—	4,834.44	—
All other	10.00	—	—	—
Cemeteries	1,446.44	—	116.31	152.91
Interest	2,476.16	1,985.54	442.11	1,039.24
On sinking funds	—	—	—	—
On trust and investment funds	1,161.89	1,307.64	—	337.70
All other	1,314.27	677.90	442.11	701.54
NON-REVENUE.	\$56,058.76	\$42,729.78	\$125,397.96	\$43,917.38
Offsets to outlays	2,902.13	1,900.00	6,229.11	200.00
<i>Departmental</i>	2,902.13	1,900.00	6,000.00	200.00
<i>Public service enterprises</i>	—	—	229.11	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	40,008.02	35,000.00	106,100.00	35,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	10,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	35,000.00	96,000.00	35,000.00
Unpaid warrants or orders, current year	8.02	—	—	—
Premiums	—	—	100.00	—
Transfers	1,160.89	—	—	25.00
From sinking funds	—	—	—	—
All other	1,160.89	—	—	25.00
Refunds	614.06	134.04	566.06	105.86
Agency, trust, and investment	11,373.66	5,695.74	12,502.79	8,586.52
<i>Taxes and licenses for State</i>	1,955.00	1,874.97	5,363.89	4,176.06
<i>Taxes for county</i>	2,288.00	3,792.87	6,974.59	4,113.72
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,130.66	27.90	164.31	296.74
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$70,880.77	\$61,919.53	\$109,524.50	\$92,571.39
Premiums	—	—	100.00	—
Municipal indebtedness	40,008.02	35,000.00	106,000.00	35,000.00
Transfers and refunds	1,774.95	134.04	566.06	130.86
Agency, trust, and investment	11,373.66	5,695.74	12,502.79	8,586.52
Total receipts	\$124,037.40	\$102,749.31	\$228,693.35	\$136,288.77
Balance on hand, including funds	16,281.98	6,747.16	22,734.15	18,390.67
GRAND TOTAL	\$140,319.38	\$109,496.47	\$251,427.50	\$154,679.44

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
Maintenance	\$55,863.25	\$49,047.24	\$67,013.67	\$73,411.57
<i>Departmental</i>	51,431.93	49,018.24	60,234.31	72,382.24
General government	3,938.20	3,566.31	5,745.15	6,911.00
Protection of persons and property	2,749.73	1,966.54	4,594.49	5,909.36
Health and sanitation	972.10	752.75	1,407.17	1,777.51
Highways	12,929.27	12,728.39	12,764.04	20,934.57
Charities	1,560.65	2,656.38	2,318.11	759.12
Soldiers' benefits	810.71	60.00	136.00	60.00
Schools	23,886.94	25,338.43	32,018.84	30,697.16
Libraries	2,659.27	841.09	707.40	995.73
Recreation	585.56	454.93	149.75	2,788.55
Pensions	—	—	—	—
Unclassified	1,339.50	653.42	393.36	1,549.24
<i>Public service enterprises</i>	3,035.98	—	6,432.98	—
Electric light	—	—	4,202.59	—
Water	3,033.23	—	2,230.39	—
All other	2.75	—	—	—
<i>Cemeteries</i>	1,395.34	26.00	346.38	1,029.33
<i>Administration of trust funds</i>	—	3.00	—	—
Interest	2,045.74	1,580.28	9,203.75	2,246.94
<i>Loans, general purposes</i>	1,631.36	1,580.28	6,465.48	2,246.94
<i>Loans, public service enterprises</i>	414.38	—	2,738.27	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	5,759.02	3,901.56	35,104.30	7,924.88
<i>Departmental</i>	5,759.02	3,901.56	19,752.27	7,284.88
General government	—	183.52	341.64	—
Protection of persons and property	—	500.00	3,583.75	—
Health and sanitation	—	—	—	—
Highways	5,626.02	2,399.19	15,459.40	4,841.35
Charities	—	—	—	—
Schools	—	818.85	367.48	2,396.78
Libraries	133.00	—	—	46.75
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	15,352.03	640.00
Electric light	—	—	564.53	—
Water	—	—	14,787.50	640.00
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	48,000.00	36,450.00	108,000.00	41,171.56
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	3,000.00	1,450.00	12,000.00	6,171.56
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	45,000.00	35,000.00	96,000.00	35,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,160.89	—	—	25.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,160.89	—	—	25.00
Refunds	614.06	134.04	566.06	105.86
Agency, trust, and investment	11,374.66	5,693.70	12,502.79	8,910.67
<i>Taxes and licenses for State</i>	1,955.00	1,874.97	5,363.89	4,176.06
<i>Taxes for county</i>	2,288.00	3,792.87	6,974.59	4,113.72
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,131.66	25.86	164.31	620.89
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$57,908.99	\$50,627.52	\$76,217.42	\$75,658.51
Permanent debt (except from sinking funds)	3,000.00	1,450.00	12,000.00	6,171.56
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,759.02	3,901.56	35,104.30	7,924.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	35,000.00	96,000.00	35,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,774.95	134.04	566.06	130.86
Agency, trust, and investment	11,374.66	5,693.70	12,502.79	8,910.67
Total payments	\$124,817.62	\$96,806.82	\$232,390.57	\$133,796.48
Balance on hand, including funds	15,501.76	12,689.65	19,036.93	20,882.96
GRAND TOTAL	\$140,319.38	\$109,496.47	\$251,427.50	\$154,679.44

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
REVENUE.	\$84,634.64	\$86,075.17	\$55,629.93	\$47,436.80
General	76,129.97	74,381.57	51,445.22	42,794.34
Taxes	67,474.02	72,639.57	38,626.56	35,806.46
Property, poll, and income	65,527.09	67,278.44	38,320.93	35,488.89
Corporation, bank, etc.	1,946.93	5,361.13	305.63	317.57
Licenses and permits	229.00	729.50	104.00	24.00
Fines and forfeits	680.85	5.30	225.00	—
Grants and gifts	7,746.10	1,007.20	12,489.66	6,963.88
For expenses	7,746.10	1,007.20	12,489.66	6,963.88
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	8,504.67	11,693.60	4,184.71	4,642.46
Special assessments	22.50	573.50	—	85.91
To meet expenses	22.50	573.50	—	85.91
To meet outlays	—	—	—	—
Privileges	3,881.34	3,710.64	1,601.36	2,355.84
Departmental	1,144.70	5,562.14	1,102.99	1,320.95
General government	27.02	717.09	250.00	—
Protection of persons and property	228.91	555.17	73.07	70.29
Health and sanitation	—	496.50	—	40.25
Highways	—	99.00	75.00	610.43
Charities	745.46	708.20	130.24	551.44
Soldiers' benefits	72.00	144.00	216.00	—
Schools	9.10	2,702.29	352.93	16.84
Libraries	62.21	139.89	4.25	25.00
Recreation	—	—	—	—
Unclassified	—	—	1.50	6.70
Public service enterprises	151.00	—	—	—
Electric light	—	—	—	—
Water	151.00	—	—	—
All other	—	—	—	—
Cemeteries	187.00	—	9.13	396.25
Interest	3,118.13	1,847.32	1,471.23	483.51
On sinking funds	—	—	—	—
On trust and investment funds	1,571.16	647.92	485.81	390.30
All other	1,546.97	1,199.40	985.42	93.21
NON-REVENUE.	\$57,152.58	\$51,351.96	\$30,814.29	\$29,318.16
Offsets to outlays	8,862.86	—	250.00	3,000.00
Departmental	8,862.86	—	250.00	3,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	35,000.00	35,000.00	24,000.00	20,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	35,000.00	24,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	128.05	107.68	390.30
From sinking funds	—	—	—	—
All other	—	128.05	107.68	390.30
Refunds	125.29	346.32	249.35	36.66
Agency, trust, and investment	13,164.43	15,877.59	6,207.26	5,891.20
Taxes and licenses for State	3,230.00	4,080.00	1,704.52	1,789.74
Taxes for county	3,675.24	11,670.44	3,195.88	3,686.55
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,259.19	127.15	1,306.86	414.91
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$93,497.50	\$86,075.17	\$55,879.93	\$50,436.80
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	35,000.00	24,000.00	20,000.00
Transfers and refunds	125.29	474.37	357.03	426.96
Agency, trust, and investment	13,164.43	15,877.59	6,207.26	5,891.20
Total receipts	\$141,787.22	\$137,427.13	\$86,444.22	\$76,754.96
Balance on hand, including funds	21,907.71	30,087.26	9,107.59	8,703.08
GRAND TOTAL	\$163,694.93	\$167,514.39	\$95,551.81	\$85,458.04

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
Maintenance	\$64,403.06	\$69,675.92	\$45,280.72	\$42,799.57
<i>Departmental</i>	64,209.06	69,507.07	44,954.14	42,403.32
General government	4,422.01	7,909.78	3,494.66	1,717.46
Protection of persons and property	3,629.21	5,433.41	804.82	503.12
Health and sanitation	1,135.17	3,703.05	842.12	1,129.92
Highways	20,395.77	12,221.33	9,544.08	9,183.07
Charities	1,927.94	3,420.51	1,147.60	1,764.35
Soldiers' benefits	66.00	144.00	96.00	—
Schools	29,323.59	30,398.19	28,171.47	26,804.36
Libraries	1,405.53	1,285.29	219.11	938.59
Recreation	—	3,293.41	—	61.00
Pensions	—	—	—	—
Unclassified	1,903.84	1,698.10	634.28	301.45
<i>Public service enterprises</i>	—	48.70	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	48.70	—	—
<i>Cemeteries</i>	194.00	120.15	326.58	396.25
<i>Administration of trust funds</i>	—	—	—	—
Interest	3,152.54	710.08	1,450.19	2,501.67
<i>Loans, general purposes</i>	3,152.54	710.08	1,450.19	2,501.67
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	17,949.11	8,806.52	1,243.93	4,291.34
<i>Departmental</i>	17,255.95	8,806.52	1,243.93	4,291.34
General government	98.00	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	14,820.90	8,576.16	1,243.93	4,125.00
Charities	—	—	—	—
Schools	2,337.05	230.36	—	166.34
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	421.66	—	—	—
Electric light	—	—	—	—
Water	421.66	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	271.50	—	—	—
Municipal indebtedness	40,000.00	55,000.00	32,572.50	23,250.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	5,000.00	—	572.50	3,250.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	35,000.00	55,000.00	32,000.00	20,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	128.05	107.68	390.30
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	128.05	107.68	390.30
Refunds	125.29	346.32	249.35	36.66
Agency, trust, and investment	12,187.24	15,982.88	6,164.21	5,872.54
<i>Taxes and licenses for State</i>	3,230.00	4,080.00	1,704.52	1,789.74
<i>Taxes for county</i>	3,675.24	11,670.44	3,195.88	3,686.55
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	5,282.00	232.44	1,263.81	396.25
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$67,555.60	\$70,386.00	\$46,730.91	\$45,301.24
Permanent debt (except from sinking funds)	5,000.00	—	572.50	3,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,949.11	8,806.52	1,243.93	4,291.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	55,000.00	32,000.00	20,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	125.29	474.37	357.03	426.96
Agency, trust, and investment	12,187.24	15,982.88	6,164.21	5,872.54
Total payments	\$137,817.24	\$150,649.77	\$87,068.58	\$79,142.08
<i>Balance on hand, including funds</i>	25,877.69	16,864.62	8,483.23	6,315.96
GRAND TOTAL	\$163,694.93	\$167,514.39	\$95,551.81	\$85,458.04

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
REVENUE.	\$55,554.49	\$61,633.05	\$50,721.24	\$50,945.04
General	49,999.47	52,831.37	46,527.87	46,919.43
<i>Taxes</i>	<i>36,522.35</i>	<i>43,414.05</i>	<i>34,095.80</i>	<i>39,654.79</i>
Property, poll, and income	35,189.43	40,667.67	32,890.38	39,397.26
Corporation, bank, etc.	1,332.87	2,746.38	1,205.42	257.53
<i>Licenses and permits</i>	<i>98.50</i>	<i>13.00</i>	<i>95.00</i>	<i>70.00</i>
<i>Fines and forfeits</i>	<i>73.00</i>	<i>129.45</i>	<i>116.50</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>13,305.62</i>	<i>9,274.87</i>	<i>12,220.57</i>	<i>7,184.64</i>
For expenses	13,305.62	9,225.12	12,220.57	7,184.64
For outlays	—	49.75	—	—
All other	—	—	—	—
Commercial	5,555.02	8,801.68	4,193.37	4,025.61
<i>Special assessments</i>	<i>—</i>	<i>168.40</i>	<i>—</i>	<i>—</i>
To meet expenses	—	168.40	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,027.44</i>	<i>2,659.76</i>	<i>1,594.81</i>	<i>1,292.28</i>
<i>Departmental</i>	<i>3,267.37</i>	<i>2,337.25</i>	<i>1,327.58</i>	<i>1,438.43</i>
General government	304.35	155.00	—	17.00
Protection of persons and property	29.30	460.38	35.55	79.95
Health and sanitation	—	337.50	789.10	595.49
Highways	37.50	548.65	—	—
Charities	2,860.22	337.91	94.21	470.05
Soldiers' benefits	—	96.00	—	72.00
Schools	—	394.81	407.27	183.39
Libraries	—	7.00	1.45	3.55
Recreation	—	—	—	—
Unclassified	36.00	—	—	17.00
<i>Public service enterprises</i>	<i>—</i>	<i>11.20</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	11.20	—	—
<i>Cemeteries</i>	<i>85.00</i>	<i>309.25</i>	<i>103.50</i>	<i>126.73</i>
<i>Interest</i>	<i>175.21</i>	<i>3,315.82</i>	<i>1,167.48</i>	<i>1,168.17</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	2,647.64	633.15	149.09
All other	175.21	668.18	534.33	1,019.08
NON-REVENUE.	\$39,299.39	\$73,100.32	\$23,524.13	\$37,503.14
Offsets to outlays	—	5,477.53	5,649.07	159.24
<i>Departmental</i>	<i>—</i>	<i>5,477.53</i>	<i>5,649.07</i>	<i>159.24</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,000.00	40,000.00	12,000.00	30,000.00
<i>Loans, general purposes</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>40,000.00</i>	<i>12,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,358.04	612.59	104.09
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	2,358.04	612.59	104.09
Refunds	382.69	18.95	12.00	28.22
Agency, trust, and investment	3,916.70	25,245.80	5,250.47	7,211.59
<i>Taxes and licenses for State</i>	<i>1,360.00</i>	<i>2,040.00</i>	<i>1,789.74</i>	<i>1,785.00</i>
<i>Taxes for county</i>	<i>2,556.70</i>	<i>2,321.21</i>	<i>3,040.62</i>	<i>3,686.55</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>20,884.59</i>	<i>420.11</i>	<i>1,740.04</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$55,554.49	\$67,110.58	\$56,370.31	\$51,104.28
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	40,000.00	12,000.00	30,000.00
Transfers and refunds	382.69	2,376.99	624.59	132.31
Agency, trust, and investment	3,916.70	25,245.80	5,250.47	7,211.59
Total receipts	\$94,853.88	\$134,733.37	\$74,245.37	\$88,448.18
Balance on hand, including funds	477.46	10,865.26	7,055.95	243.24
GRAND TOTAL	\$95,331.34	\$145,598.63	\$81,301.32	\$88,691.42

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
Maintenance	\$43,675.41	\$47,222.57	\$47,321.07	\$36,454.42
Departmental	43,533.25	46,498.68	47,152.57	36,182.58
General government	3,555.80	2,169.78	2,684.57	2,148.79
Protection of persons and property	538.71	2,096.04	454.31	448.43
Health and sanitation	667.43	2,552.96	2,821.35	522.30
Highways	12,551.46	11,611.47	12,801.75	4,488.86
Charities	1,706.19	2,659.17	3,162.40	1,989.22
Soldiers' benefits	12.00	244.00	—	72.00
Schools	23,613.00	23,031.16	24,099.61	25,994.63
Libraries	242.20	699.27	477.63	281.12
Recreation	—	31.50	5.00	14.00
Pensions	—	—	—	—
Unclassified	646.46	1,403.33	645.95	223.23
Public service enterprises	—	84.00	—	—
Electric light	—	—	—	—
Water	—	84.00	—	—
All other	—	—	—	—
Cemeteries	142.16	633.54	168.50	271.84
Administration of trust funds	—	6.35	—	—
Interest	956.39	1,700.00	416.50	1,482.14
Loans, general purposes	956.39	1,700.00	416.50	1,482.14
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	7,441.50	13,661.47	4,129.00	385.51
Departmental	7,441.50	13,661.47	4,129.00	385.51
General government	—	112.50	258.59	67.03
Protection of persons and property	7,150.00	3,092.86	23.40	—
Health and sanitation	—	—	—	—
Highways	291.50	9,751.59	3,847.01	318.48
Charities	—	—	—	—
Schools	—	704.52	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	31,500.00	36,100.00	12,000.00	42,518.53
From sinking funds	—	—	—	—
From revenue and other sources	1,500.00	6,100.00	—	3,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	30,000.00	12,000.00	38,000.00
Warrants or orders, previous years	—	—	—	1,518.53
Transfers	—	2,358.04	612.59	104.09
To sinking funds from revenue	—	—	—	—
All other	—	2,358.04	612.59	104.09
Refunds	382.69	18.95	12.00	28.22
Agency, trust, and investment	3,916.70	25,380.20	5,271.03	7,211.59
Taxes and licenses for State	1,360.00	2,040.00	1,789.74	1,785.00
Taxes for county	2,556.70	2,321.21	3,040.62	3,686.55
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	—	21,018.99	440.67	1,740.04
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$44,631.80	\$48,922.57	\$47,737.57	\$37,936.56
Permanent debt (except from sinking funds)	1,500.00	6,100.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,441.50	13,661.47	4,129.00	385.51
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	30,000.00	12,000.00	39,518.53
Transfers (except to sinking funds)	—	—	—	—
and refunds	382.69	2,376.99	624.59	132.31
Agency, trust, and investment	3,916.70	25,380.20	5,271.03	7,211.59
Total payments	\$87,872.69	\$126,441.23	\$69,762.19	\$88,184.50
Balance on hand, including funds	7,458.65	19,157.40	11,539.13	506.92
GRAND TOTAL	\$95,331.34	\$145,598.63	\$81,301.32	\$88,691.42

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
REVENUE.	\$49,467.24	\$49,327.55	\$84,245.79	\$52,765.64
General	47,049.18	45,206.92	76,952.15	47,407.53
<i>Taxes</i>	37,003.25	31,593.08	74,010.46	37,125.66
Property, poll, and income	34,697.55	31,166.68	70,710.21	36,275.55
Corporation, bank, etc.	2,305.70	426.40	3,300.25	850.11
<i>Licenses and permits</i>	43.00	20.00	91.00	183.00
<i>Fines and forfeits</i>	86.44	—	56.46	—
<i>Grants and gifts</i>	9,906.21	13,593.84	2,494.23	10,098.87
For expenses	9,906.21	13,593.84	2,494.23	6,098.87
For outlays	—	—	—	4,000.00
<i>All other</i>	10.28	—	—	—
Commercial	2,418.06	4,120.63	7,293.64	5,358.11
<i>Special assessments</i>	—	96.00	44.29	—
To meet expenses	—	96.00	44.29	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,839.04	1,085.45	4,709.90	2,132.35
<i>Departmental</i>	155.60	2,233.37	1,030.00	2,670.90
General government	20.00	20.00	—	317.30
Protection of persons and property	22.10	33.37	89.51	14.44
Health and sanitation	—	—	524.79	—
Highways	25.00	2,000.00	327.40	1,200.00
Charities	60.00	—	—	544.32
Soldiers' benefits	—	72.00	—	204.00
Schools	28.50	100.00	61.20	364.14
Libraries	—	8.00	27.00	21.70
Recreation	—	—	—	—
Unclassified	—	—	10	5.00
<i>Public service enterprises</i>	—	—	—	11.40
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	11.40
<i>Cemeteries</i>	234.28	141.80	298.85	—
<i>Interest</i>	189.14	564.01	1,210.60	543.46
On sinking funds	—	—	—	—
On trust and investment funds	39.50	56.30	740.31	349.41
All other	149.64	507.71	470.29	194.05
NON-REVENUE.	\$55,889.56	\$32,911.16	\$55,293.39	\$19,094.15
Offsets to outlays	9,262.70	1,001.74	—	2,988.79
<i>Departmental</i>	9,262.70	1,001.74	—	2,988.79
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	40,000.00	29,000.00	40,002.71	12,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	40,000.00	29,000.00	40,000.00	12,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	2.71	—
Transfers	39.50	21.60	590.30	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	39.50	21.60	590.30	—
Refunds	427.73	57.78	136.39	47.79
Agency, trust, and investment	6,159.63	2,830.04	14,563.99	4,057.57
<i>Taxes and licenses for State</i>	1,619.29	1,193.16	3,913.66	1,615.00
<i>Taxes for county</i>	3,036.08	1,230.09	5,934.46	1,890.00
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,504.26	406.79	4,715.87	552.57
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$58,729.94	\$50,329.29	\$84,245.79	\$55,754.43
Premiums	—	—	2.71	—
Municipal indebtedness	40,000.00	29,000.00	40,000.00	12,000.00
Transfers and refunds	467.23	79.38	726.69	47.79
Agency, trust, and investment	6,159.63	2,830.04	14,563.99	4,057.57
Total receipts	\$105,356.80	\$82,238.71	\$139,539.18	\$71,859.79
Balance on hand, including funds	3,713.62	3,543.57	6,757.02	7,881.05
GRAND TOTAL	\$109,070.42	\$85,782.28	\$146,296.20	\$79,740.84

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
Maintenance	\$38,988.33	\$37,820.03	\$67,948.56	\$42,876.16
<i>Departmental</i>	38,344.55	37,607.33	67,058.71	42,876.16
General government	2,933.77	2,273.06	5,159.48	3,496.54
Protection of persons and property	757.07	1,157.98	3,559.24	2,157.86
Health and sanitation	498.73	1,390.54	3,166.02	716.94
Highways	10,267.85	10,316.79	21,498.60	15,722.61
Charities	2,208.73	810.54	1,633.74	3,157.91
Soldiers' benefits	—	72.00	—	114.00
Schools	20,309.59	20,863.45	29,376.15	16,180.24
Libraries	493.54	552.77	1,513.12	901.32
Recreation	—	—	443.24	41.50
Pensions	—	—	—	—
Unclassified	875.27	170.20	709.12	387.24
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	643.78	212.70	889.85	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	2,033.38	1,417.14	2,918.22	261.66
<i>Loans, general purposes</i>	2,033.38	1,417.14	2,918.22	261.66
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	14,271.35	3,935.76	2,883.46	13,015.31
<i>Departmental</i>	12,371.35	3,935.76	2,883.46	13,015.31
General government	22.40	—	—	8,693.51
Protection of persons and property	150.00	69.05	—	—
Health and sanitation	150.52	—	584.93	—
Highways	12,000.00	3,866.71	2,298.53	4,321.80
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	48.43	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,900.00	—	—	—
Municipal indebtedness	41,000.00	35,700.00	43,000.00	12,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	2,000.00	2,000.00	1,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	39,000.00	33,700.00	40,000.00	12,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	39.50	21.60	590.30	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	39.50	21.60	590.30	—
Refunds	427.73	57.78	136.39	47.79
Agency, trust, and investment	5,983.37	2,886.34	14,714.00	4,347.79
<i>Taxes and licenses for State</i>	1,619.29	1,193.16	3,913.66	1,615.00
<i>Taxes for county</i>	3,036.08	1,230.09	5,934.46	1,890.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,328.00	463.09	4,865.88	842.79
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$41,021.71	\$39,237.17	\$70,866.78	\$43,137.82
Permanent debt (except from sinking funds)	2,000.00	2,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,271.35	3,935.76	2,883.46	13,015.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	39,000.00	33,700.00	40,000.00	12,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	467.23	79.38	726.69	47.79
Agency, trust, and investment	5,983.37	2,886.34	14,714.00	4,347.79
Total payments	\$102,743.66	\$81,838.65	\$132,190.93	\$72,548.71
Balance on hand, including funds	6,326.76	3,943.63	14,405.27	7,192.13
GRAND TOTAL	\$109,070.42	\$85,782.28	\$146,296.20	\$79,740.84

¹ Includes \$1,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
REVENUE.	\$68,358.12	\$49,728.69	\$59,430.35	\$69,726.11
General	53,346.84	39,766.80	54,889.01	57,693.64
Taxes	37,314.34	31,016.06	34,353.21	50,810.55
Property, poll, and income	37,154.74	30,568.82	33,324.04	50,026.07
Corporation, bank, etc.	159.60	447.24	1,029.17	784.48
Licenses and permits	21.00	56.34	18.00	28.00
Fines and forfeits	—	143.00	—	9.50
Grants and gifts	16,011.50	8,551.40	20,517.80	6,845.59
For expenses	16,011.50	8,541.40	20,517.80	6,845.59
For outlays	—	10.00	—	—
All other	—	—	—	—
Commercial	15,011.28	9,961.89	4,541.34	12,032.47
Special assessments	287.88	36.00	21.85	—
To meet expenses	287.88	36.00	21.85	—
To meet outlays	—	—	—	—
Privileges	1,147.03	2,131.30	1,005.98	3,471.62
Departmental	2,061.57	6,261.85	700.08	1,921.78
General government	22.50	184.50	—	150.20
Protection of persons and property	26.16	98.08	54.51	28.34
Health and sanitation	—	—	—	7.40
Highways	1,937.96	4,000.00	10.70	620.75
Charities	—	1,035.91	—	—
Soldiers' benefits	72.00	276.00	235.00	—
Schools	2.95	633.13	85.05	652.24
Libraries	—	34.23	313.43	462.85
Recreation	—	—	—	—
Unclassified	—	—	1.39	—
Public service enterprises	9,510.08	—	—	7.97
Electric light	9,510.08	—	—	—
Water	—	—	—	—
All other	—	—	—	7.97
Cemeteries	496.60	177.95	12.50	743.73
Interest	1,508.12	1,354.79	2,800.93	5,887.37
On sinking funds	—	—	—	—
On trust and investment funds	504.90	731.24	1,114.17	5,399.03
All other	1,003.22	623.55	1,686.76	488.34
NON-REVENUE.	\$85,610.38	\$43,007.93	\$48,588.33	\$37,387.13
Offsets to outlays	46,931.91	16,852.72	6,607.39	—
Departmental	46,788.43	16,852.72	6,607.39	—
Public service enterprises	143.48	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	35,000.00	21,000.00	35,000.00	20,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	21,000.00	35,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	1,150.02	3,165.85	5,675.92
From sinking funds	—	—	—	—
All other	—	1,150.02	3,165.85	5,675.92
Refunds	45.58	120.98	188.97	207.18
Agency, trust, and investment	3,632.89	3,884.21	3,626.12	11,504.03
Taxes and licenses for State	1,105.00	1,275.00	1,190.00	2,897.68
Taxes for county	1,293.00	1,492.00	1,393.00	3,382.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,234.89	1,117.21	1,043.12	5,224.35
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$115,290.03	\$66,581.41	\$66,037.74	\$69,726.11
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	21,000.00	35,000.00	20,000.00
Transfers and refunds	45.58	1,271.00	3,354.82	5,883.10
Agency, trust, and investment	3,632.89	3,884.21	3,626.12	11,504.03
Total receipts	\$153,968.50	\$92,736.62	\$108,018.68	\$107,113.24
Balance on hand, including funds	7,056.05	3,981.48	23,116.38	17,700.58
GRAND TOTAL	\$161,024.55	\$96,718.10	\$131,135.06	\$124,813.82

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
Maintenance	\$54,872.83	\$42,717.20	\$52,141.59	\$62,427.86
<i>Departmental</i>	45,112.63	42,196.00	52,114.09	61,327.73
General government	2,007.68	2,658.19	2,414.83	4,405.80
Protection of persons and property	1,835.33	2,714.19	2,689.34	2,596.96
Health and sanitation	718.79	505.25	1,226.29	3,957.46
Highways	10,624.74	14,623.74	13,592.68	23,024.88
Charities	457.35	2,323.94	1,339.56	1,944.44
Soldiers' benefits	72.00	204.00	216.00	—
Schools	26,869.95	16,705.25	27,647.76	19,832.32
Libraries	1,785.24	1,032.98	2,030.55	3,703.11
Recreation	173.55	—	30.85	1,153.99
Pensions	—	—	—	—
Unclassified	568.00	1,428.46	926.23	708.77
<i>Public service enterprises</i>	8,988.05	—	—	—
Electric light	8,988.05	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	772.15	521.20	27.50	1,100.13
<i>Administration of trust funds</i>	—	—	—	—
Interest	2,288.21	469.17	1,147.60	255.56
<i>Loans, general purposes</i>	2,288.21	469.17	1,147.60	255.56
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	50,140.90	17,388.89	15,062.58	1,392.04
<i>Departmental</i>	49,297.37	17,388.89	15,062.58	1,392.04
General government	—	—	50.00	—
Protection of persons and property	—	—	107.97	1,392.04
Health and sanitation	—	—	—	—
Highways	49,182.90	17,057.16	7,499.28	—
Charities	—	—	—	—
Schools	114.47	—	—	—
Libraries	—	331.73	1,886.46	—
Recreation	—	—	—	—
Unclassified	—	—	5,518.87	—
<i>Public service enterprises</i>	843.53	—	—	—
Electric light	843.53	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	41,000.00	21,000.00	35,000.00	22,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	6,000.00	—	—	2,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	35,000.00	21,000.00	35,000.00	20,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	1,150.02	3,165.85	5,675.92
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	1,150.02	3,165.85	5,675.92
Refunds	45.58	120.98	188.97	207.18
Agency, trust, and investment	3,402.83	3,564.52	3,661.46	11,613.39
<i>Taxes and licenses for State</i>	1,105.00	1,275.00	1,190.00	2,897.68
<i>Taxes for county</i>	1,293.00	1,492.00	1,393.00	3,382.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,004.83	797.52	1,078.46	5,333.71
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$57,161.04	\$43,186.37	\$53,289.19	\$62,683.42
Permanent debt (except from sinking funds)	6,000.00	—	—	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	50,140.90	17,388.89	15,062.58	1,392.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	21,000.00	35,000.00	20,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	45.58	1,271.00	3,354.82	5,883.10
Agency, trust, and investment	3,402.83	3,564.52	3,661.46	11,613.39
Total payments	\$151,750.35	\$86,410.78	\$110,368.05	\$104,071.95
Balance on hand, including funds	9,274.20	10,307.32	20,767.01	20,741.87
GRAND TOTAL	\$161,024.55	\$96,718.10	\$131,135.06	\$124,813.82

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
REVENUE.	\$76,415.41	\$35,758.39	\$50,400.63	\$68,594.96
General	65,256.93	30,083.63	42,144.65	59,342.94
<i>Taxes</i>	<i>60,100.44</i>	<i>21,656.39</i>	<i>30,057.13</i>	<i>53,811.62</i>
Property, poll, and income	55,608.34	21,456.22	27,876.29	52,778.52
Corporation, bank, etc.	4,492.10	200.17	2,180.84	1,033.10
<i>Licenses and permits</i>	<i>41.50</i>	<i>1.00</i>	<i>59.75</i>	<i>43.00</i>
<i>Fines and forfeits</i>	<i>835.00</i>	<i>197.57</i>	<i>76.50</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>4,279.99</i>	<i>8,228.67</i>	<i>11,960.27</i>	<i>5,463.32</i>
For expenses	4,279.99	8,228.67	11,960.27	5,463.32
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	11,158.48	5,674.76	8,255.98	9,252.02
<i>Special assessments</i>	<i>26.68</i>	<i>—</i>	<i>86.67</i>	<i>498.22</i>
To meet expenses	26.68	—	86.67	498.22
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,884.37</i>	<i>1,654.52</i>	<i>2,710.17</i>	<i>2,921.23</i>
<i>Departmental</i>	<i>4,331.57</i>	<i>3,883.86</i>	<i>1,382.88</i>	<i>2,771.30</i>
General government	291.30	17.50	100.00	274.00
Protection of persons and property	268.51	15.54	163.95	77.97
Health and sanitation	—	—	—	69.00
Highways	31.50	3,828.10	350.00	—
Charities	480.50	—	—	80.00
Soldiers' benefits	216.00	—	216.00	—
Schools	2,986.31	—	450.00	2,099.54
Libraries	20.45	13.42	8.56	22.00
Recreation	37.00	—	—	—
Unclassified	—	9.30	94.37	148.79
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>326.25</i>	<i>38.50</i>	<i>994.24</i>	<i>763.62</i>
<i>Interest</i>	<i>2,589.61</i>	<i>97.88</i>	<i>3,082.02</i>	<i>2,297.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,666.23	20.52	2,368.38	1,350.02
All other	923.38	77.36	713.64	947.62
NON-REVENUE.	\$39,564.42	\$22,943.08	\$40,263.24	\$75,557.34
Offsets to outlays	150.00	3,000.00	2,000.00	24,000.00
<i>Departmental</i>	<i>—</i>	<i>3,000.00</i>	<i>2,000.00</i>	<i>24,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>150.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	15,500.00	10,000.00	42,800.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>15,500.00</i>	<i>10,000.00</i>	<i>42,800.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,055.15	350.00	4,676.58	2,067.77
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,055.15	350.00	4,676.58	2,067.77
Refunds	221.67	198.00	6.97	203.19
Agency, trust, and investment	12,137.60	3,895.08	23,579.69	6,486.38
<i>Taxes and licenses for State</i>	<i>3,315.00</i>	<i>1,190.00</i>	<i>1,361.15</i>	<i>2,045.42</i>
<i>Taxes for county</i>	<i>5,031.39</i>	<i>2,457.70</i>	<i>1,547.47</i>	<i>2,321.21</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,791.21</i>	<i>247.38</i>	<i>20,671.07</i>	<i>2,119.75</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$76,565.41	\$38,758.39	\$52,400.63	\$92,594.96
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	15,500.00	10,000.00	42,800.00
Transfers and refunds	2,276.82	548.00	4,683.55	2,270.96
Agency, trust, and investment	12,137.60	3,895.08	23,579.69	6,486.38
Total receipts	\$115,979.83	\$58,701.47	\$90,663.87	\$144,152.30
Balance on hand, including funds	7,279.85	4,802.29	14,462.72	2,958.43
GRAND TOTAL	\$123,259.68	\$63,503.76	\$105,126.59	\$147,110.73

Graded According to Population of 1930 — Continued.

PAYMENTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
Maintenance	\$63,346.33	\$33,895.85	\$43,140.81	\$54,184.42
<i>Departmental</i>	62,200.10	33,817.00	41,785.14	52,675.83
General government	4,459.92	1,180.57	2,834.23	4,166.60
Protection of persons and property	3,776.16	458.32	1,612.64	2,016.12
Health and sanitation	1,296.03	363.42	921.76	1,663.79
Highways	22,090.84	12,452.94	11,825.43	21,160.90
Charities	3,354.18	1,618.42	916.32	2,999.12
Soldiers' benefits	456.00	—	216.00	—
Schools	24,103.67	16,890.83	21,781.17	16,928.34
Libraries	513.43	577.50	924.44	2,118.82
Recreation	575.54	—	142.50	133.04
Pensions	—	—	—	—
Unclassified	1,574.33	275.00	610.65	1,489.10
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,146.23	78.85	1,355.67	1,508.59
<i>Administration of trust funds</i>	—	—	—	—
Interest	\$44.00	\$78.79	\$902.65	\$1,622.53
<i>Loans, general purposes</i>	844.99	878.79	902.65	1,622.53
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	\$604.22	\$4,200.42	\$7,721.87	\$35,975.06
<i>Departmental</i>	604.22	4,200.42	7,721.87	35,975.06
General government	75.00	—	—	—
Protection of persons and property	—	—	1,621.87	805.82
Health and sanitation	529.22	—	—	—
Highways	—	4,200.42	5,750.00	32,999.66
Charities	—	—	—	—
Schools	—	—	350.00	2,169.58
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	\$25,000.00	\$17,300.00	\$11,200.00	\$44,800.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,800.00	1,200.00	500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	25,000.00	15,500.00	10,000.00	44,300.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	\$2,055.15	\$350.00	\$4,676.58	\$2,067.77
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,055.15	350.00	4,676.58	2,067.77
Refunds	\$221.67	\$198.00	\$6.97	\$203.19
Agency, trust, and investment	\$12,342.68	\$3,873.10	\$21,271.49	\$5,482.89
<i>Taxes and licenses for State</i>	3,315.00	1,190.00	1,361.15	2,045.42
<i>Taxes for county</i>	5,031.39	2,457.70	1,547.47	2,321.21
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,996.29	225.40	18,362.87	1,116.26
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$64,191.32	\$34,774.64	\$44,043.46	\$55,806.95
Permanent debt (except from sinking funds)	—	1,800.00	1,200.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	604.22	4,200.42	7,721.87	35,975.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	15,500.00	10,000.00	44,300.00
Transfers (except to sinking funds)	2,276.82	548.00	4,683.55	2,270.96
and refunds	12,342.68	3,873.10	21,271.49	5,482.89
Agency, trust, and investment	—	—	—	—
Total payments	\$104,415.04	\$60,696.16	\$88,920.37	\$144,335.86
Balance on hand, including funds	18,844.64	2,807.60	16,206.22	2,774.87
GRAND TOTAL	\$123,259.68	\$63,503.76	\$105,126.59	\$147,110.73

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southampton POPULATION 931.	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
REVENUE.	\$37,335.28	\$38,738.33	\$53,366.33	\$48,874.99
General	33,822.47	32,711.90	48,108.21	36,029.66
<i>Taxes</i>	<i>21,330.05</i>	<i>25,839.01</i>	<i>28,944.59</i>	<i>26,727.61</i>
Property, poll, and income	21,137.91	25,391.73	28,327.47	26,235.13
Corporation, bank, etc.	192.14	447.28	617.12	492.43
<i>Licenses and permits</i>	<i>14.50</i>	<i>43.00</i>	<i>31.00</i>	<i>31.00</i>
<i>Fines and forfeits</i>	<i>153.95</i>	<i>1,397.00</i>	<i>295.00</i>	<i>15.00</i>
<i>Grants and gifts</i>	<i>12,323.97</i>	<i>5,408.01</i>	<i>18,837.62</i>	<i>9,256.05</i>
For expenses	12,323.97	5,408.01	18,837.62	9,256.05
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>24.88</i>	<i>—</i>	<i>—</i>
Commercial	3,512.81	6,026.43	5,258.12	12,845.33
<i>Special assessments</i>	<i>—</i>	<i>85.50</i>	<i>156.11</i>	<i>—</i>
To meet expenses	—	85.50	31.50	—
To meet outlays	—	—	124.61	—
<i>Privileges</i>	<i>1,146.17</i>	<i>1,463.40</i>	<i>1,683.35</i>	<i>1,405.34</i>
<i>Departmental</i>	<i>660.53</i>	<i>1,118.87</i>	<i>2,182.40</i>	<i>276.76</i>
General government	121.00	—	290.50	25.00
Protection of persons and property	26.97	66.48	73.48	113.58
Health and sanitation	—	—	—	—
Highways	2.25	124.91	5.00	31.40
Charities	—	611.82	836.92	—
Soldiers' benefits	96.00	98.00	—	—
Schools	392.56	12.51	970.00	50.00
Libraries	20.75	92.65	—	56.78
Recreation	—	—	—	—
Unclassified	1.00	112.50	6.50	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,646.60</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,646.60	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>274.35</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,431.76</i>	<i>662.06</i>	<i>1,236.26</i>	<i>11,163.23</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,043.79	72.48	726.66	10,395.34
All other	387.97	589.58	509.60	767.89
NON-REVENUE.	\$18,730.29	\$17,495.71	\$20,272.53	\$37,972.24
Offsets to outlays	—	—	3,500.00	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,000.00	14,000.00	15,000.00	15,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>13,000.00</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,422.77	58.98	3,920.00	7,522.35
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,422.77	58.98	3,920.00	7,522.35
Refunds	215.20	161.94	2.40	354.94
Agency, trust, and investment	4,092.32	3,274.79	3,850.13	15,094.95
<i>Taxes and licenses for State</i>	<i>1,107.94</i>	<i>1,445.00</i>	<i>1,193.16</i>	<i>1,190.00</i>
<i>Taxes for county</i>	<i>2,241.24</i>	<i>1,691.00</i>	<i>2,633.25</i>	<i>2,457.70</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>743.14</i>	<i>138.79</i>	<i>23.72</i>	<i>11,447.25</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$37,335.28	\$38,738.33	\$56,866.33	\$48,874.99
Premiums	—	—	—	—
Municipal indebtedness	13,000.00	14,000.00	15,000.00	15,000.00
Transfers and refunds	1,637.97	220.92	3,922.40	7,877.29
Agency, trust, and investment	4,092.32	3,274.79	3,850.13	15,094.95
Total receipts	\$56,065.57	\$56,234.04	\$79,638.86	\$86,847.23
Balance on hand, including funds	693.35	5,972.15	3,084.06	3,714.69
GRAND TOTAL	\$56,758.92	\$62,206.19	\$82,722.92	\$90,561.92

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
Maintenance	\$29,698.99	\$32,464.73	\$48,221.75	\$39,693.59
<i>Departmental</i>	28,958.49	29,800.62	48,152.75	39,645.53
General government	1,975.69	2,092.16	2,895.84	2,887.29
Protection of persons and property	1,744.09	2,000.33	714.99	727.34
Health and sanitation	381.50	649.60	434.25	768.00
Highways	8,900.10	7,959.70	12,004.64	10,476.28
Charities	948.85	1,314.19	4,075.19	809.47
Soldiers' benefits	72.00	48.00	—	—
Schools	14,069.17	14,476.29	27,191.26	20,861.13
Libraries	596.69	850.00	—	1,070.14
Recreation	50.00	12.25	138.00	1,141.35
Pensions	—	—	—	—
Unclassified	220.40	398.10	698.58	904.53
<i>Public service enterprises</i>	—	2,430.13	—	—
Electric light	—	—	—	—
Water	—	2,430.13	—	—
All other	—	—	—	—
<i>Cemeteries</i>	740.50	233.98	69.00	—
<i>Administration of trust funds</i>	—	—	—	48.06
Interest	339.78	238.33	458.86	441.80
<i>Loans, general purposes</i>	339.78	238.33	458.86	441.80
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,217.09	7,470.00	5,987.36	719.43
<i>Departmental</i>	2,217.09	7,470.00	5,987.36	719.43
General government	—	—	—	71.68
Protection of persons and property	—	7,470.00	—	—
Health and sanitation	—	—	—	—
Highways	2,217.09	—	5,753.61	—
Charities	—	—	—	—
Schools	—	—	233.75	393.75
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	254.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	13,000.00	10,000.00	15,000.00	19,800.00
<i>From sinking funds</i>	—	—	—	800.00
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	13,000.00	10,000.00	15,000.00	19,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,422.77	58.98	3,920.00	7,522.35
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,422.77	58.98	3,920.00	7,522.35
Refunds	215.20	161.94	2.40	354.94
Agency, trust, and investment	4,092.32	3,388.29	4,387.79	18,178.81
<i>Taxes and licenses for State</i>	1,107.94	1,445.00	1,193.16	1,190.00
<i>Taxes for county</i>	2,241.24	1,691.00	2,633.25	2,457.70
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	743.14	252.29	561.38	14,531.11
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$30,038.77	\$32,703.06	\$48,680.61	\$40,135.39
Permanent debt (except from sinking funds)	—	—	—	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,217.09	7,470.00	5,987.36	719.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	13,000.00	10,000.00	15,000.00	19,000.00
Transfers (except to sinking funds)	1,637.97	220.92	3,922.40	7,877.29
and refunds	4,092.32	3,388.29	4,387.79	18,178.81
Agency, trust, and investment	—	—	—	—
Total payments	\$50,986.15	\$53,782.27	\$77,978.16	\$86,710.92
Balance on hand, including funds	5,772.77	8,423.92	4,744.76	3,851.00
GRAND TOTAL	\$56,758.92	\$62,206.19	\$82,722.92	\$90,561.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
REVENUE.	\$48,241.35	\$55,305.49	\$51,272.61	\$60,454.68
General	43,357.93	48,180.83	47,607.09	52,025.97
<i>Taxes</i>	28,451.07	34,353.77	33,690.07	36,736.40
Property, poll, and income	28,221.23	33,966.47	32,509.53	36,188.73
Corporation, bank, etc.	229.84	387.30	1,180.54	547.67
<i>Licenses and permits</i>	592.00	36.50	11.00	6.00
<i>Fines and forfeits</i>	110.00	—	23.74	—
<i>Grants and gifts</i>	14,204.86	13,790.56	13,882.28	15,191.62
For expenses	14,204.86	13,790.56	13,882.28	15,066.62
For outlays	—	—	—	125.00
<i>All other</i>	—	—	—	91.95
Commercial	4,883.42	7,124.66	3,665.52	8,428.71
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,854.69	2,439.88	2,183.70	3,340.32
<i>Departmental</i>	1,514.13	3,023.24	838.97	2,570.79
General government	—	254.00	151.05	364.00
Protection of persons and property	42.38	27.12	66.62	21.67
Health and sanitation	2.50	—	—	—
Highways	42.99	—	22.49	854.98
Charities	332.83	118.26	242.66	—
Soldiers' benefits	72.00	216.00	72.00	—
Schools	1,006.66	2,404.96	276.15	1,186.01
Libraries	14.77	2.90	—	50.00
Recreation	—	—	—	80.13
Unclassified	—	—	8.00	14.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	552.50	528.25	93.50	—
<i>Interest</i>	962.10	1,133.29	549.35	2,517.60
On sinking funds	—	—	—	—
On trust and investment funds	381.47	670.58	8.97	2,017.05
All other	580.63	462.71	540.38	500.55
NON-REVENUE.	\$39,348.15	\$32,589.63	\$42,248.89	\$39,384.94
Offsets to outlays	9,000.00	9,097.42	6,512.37	9,000.00
<i>Departmental</i>	9,000.00	9,097.42	6,512.37	9,000.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	25,000.00	18,000.00	28,000.00	20,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	25,000.00	18,000.00	28,000.00	20,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	366.52	259.83	2,150.99	4,988.20
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	366.52	259.83	2,150.99	4,988.20
Refunds	210.15	42.32	27.84	55.15
Agency, trust, and investment	4,771.48	5,190.06	5,557.69	5,341.59
<i>Taxes and licenses for State</i>	1,360.00	1,700.00	1,870.00	1,700.00
<i>Taxes for county</i>	2,758.45	2,214.15	3,515.46	3,511.00
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	653.03	1,275.91	172.23	130.59
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$57,241.35	\$64,402.91	\$57,784.98	\$69,454.68
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	18,000.00	28,000.00	20,000.00
Transfers and refunds	576.67	302.15	2,178.83	5,043.35
Agency, trust, and investment	4,771.48	5,190.06	5,557.69	5,341.59
Total receipts	\$87,589.50	\$87,895.12	\$93,521.50	\$99,839.62
Balance on hand, including funds	4,937.61	5,160.91	11,547.07	7,585.85
GRAND TOTAL	\$92,527.11	\$93,056.03	\$105,068.57	\$107,425.47

Graded According to Population of 1930 — Continued.

PAYMENTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
Maintenance	\$39,973.82	\$47,914.75	\$41,502.01	\$47,401.85
<i>Departmental</i>	39,524.57	47,089.50	41,265.96	47,401.85
General government	1,847.53	3,090.03	2,710.58	2,189.31
Protection of persons and property	543.84	1,361.54	515.34	869.41
Health and sanitation	930.41	573.75	1,252.65	2,017.02
Highways	11,174.68	11,598.90	12,542.95	17,649.72
Charities	213.17	1,821.78	2,528.63	485.00
Soldiers' benefits	372.00	144.00	18.00	—
Schools	23,158.82	26,635.55	19,870.33	22,395.64
Libraries	777.54	888.76	558.93	1,152.97
Recreation	—	146.77	—	116.78
Pensions	—	—	—	—
Unclassified	506.58	828.42	1,268.55	526.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	449.25	825.25	236.05	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	722.01	541.61	426.38	333.33
<i>Loans, general purposes</i>	722.01	541.61	426.38	333.33
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	12,610.20	13,565.84	11,015.26	14,445.28
<i>Departmental</i>	12,410.20	13,523.84	11,015.26	14,445.28
General government	—	27.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	12,410.20	12,445.93	9,768.85	13,582.30
Charities	—	—	—	—
Schools	—	1,050.91	1,246.41	862.98
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	200.00	42.00	—	—
Municipal indebtedness	31,000.00	22,000.00	28,000.00	20,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	31,000.00	22,000.00	28,000.00	20,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	366.52	259.83	2,150.99	4,988.20
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	366.52	259.83	2,150.99	4,988.20
Refunds	210.15	42.32	27.84	55.15
Agency, trust, and investment	4,640.20	5,600.81	5,561.66	8,318.24
<i>Taxes and licenses for State</i>	1,360.00	1,700.00	1,870.00	1,700.00
<i>Taxes for county</i>	2,758.45	2,214.15	3,515.46	3,511.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	521.75	1,686.66	176.20	3,107.24
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$40,695.83	\$48,456.36	\$41,928.39	\$47,735.18
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,610.20	13,565.84	11,015.26	14,445.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	31,000.00	22,000.00	28,000.00	20,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	576.67	302.15	2,178.83	5,043.35
Agency, trust, and investment	4,640.20	5,600.81	5,561.66	8,318.24
Total payments	\$89,522.90	\$89,925.16	\$88,684.14	\$95,542.05
<i>Balance on hand, including funds</i>	<i>3,004.21</i>	<i>3,130.87</i>	<i>16,384.43</i>	<i>11,883.42</i>
GRAND TOTAL	\$92,527.11	\$93,056.03	\$105,068.57	\$107,425.47

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellfleet POPULATION 823	Charlemont POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
REVENUE.	\$46,969.55	\$42,979.59	\$55,830.68	\$39,798.89
General	39,626.95	37,130.33	48,235.30	34,006.55
<i>Taxes</i>	<i>34,622.14</i>	<i>27,465.48</i>	<i>43,622.06</i>	<i>24,272.74</i>
Property, poll, and income	34,006.42	26,786.48	43,035.19	24,095.25
Corporation, bank, etc.	615.72	679.00	586.87	177.49
<i>Licenses and permits</i>	<i>178.00</i>	<i>161.00</i>	<i>106.50</i>	<i>27.00</i>
<i>Fines and forfeits</i>	<i>12.00</i>	<i>225.00</i>	<i>10.00</i>	<i>115.90</i>
<i>Grants and gifts</i>	<i>4,814.81</i>	<i>9,274.61</i>	<i>4,496.74</i>	<i>9,590.91</i>
For expenses	4,814.81	9,274.61	4,496.74	9,542.91
For outlays	—	—	—	48.00
<i>All other</i>	<i>—</i>	<i>4.24</i>	<i>—</i>	<i>—</i>
Commercial	7,342.60	5,849.26	7,595.38	5,792.34
<i>Special assessments</i>	<i>154.70</i>	<i>—</i>	<i>281.75</i>	<i>34.00</i>
To meet expenses	154.70	—	281.75	34.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,153.84</i>	<i>2,368.29</i>	<i>2,432.72</i>	<i>1,752.53</i>
<i>Departmental</i>	<i>3,927.10</i>	<i>3,007.74</i>	<i>4,569.36</i>	<i>2,590.61</i>
General government	—	371.00	261.25	148.60
Protection of persons and property	74.57	128.85	144.95	152.56
Health and sanitation	127.00	—	468.95	—
Highways	13.00	136.69	—	256.50
Charities	608.00	302.00	2,104.07	265.00
Soldiers' benefits	144.00	—	—	215.00
Schools	2,860.08	2,056.85	1,574.49	1,536.32
Libraries	40.45	12.35	—	16.63
Recreation	60.00	—	—	—
Unclassified	—	—	15.65	—
<i>Public service enterprises</i>	<i>13.70</i>	<i>—</i>	<i>—</i>	<i>13.45</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	13.70	—	—	13.45
<i>Cemeteries</i>	<i>818.92</i>	<i>—</i>	<i>—</i>	<i>304.45</i>
<i>Interest</i>	<i>274.34</i>	<i>473.23</i>	<i>311.55</i>	<i>1,097.30</i>
On sinking funds	—	—	—	—
On trust and investment funds	66.99	274.93	—	875.59
All other	207.35	198.30	311.55	221.71
NON-REVENUE.	\$27,763.56	\$16,107.91	\$57,907.69	\$59,125.45
Offsets to outlays	—	3,000.00	22,556.60	34,870.00
<i>Departmental</i>	<i>—</i>	<i>3,000.00</i>	<i>22,556.60</i>	<i>34,870.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,000.00	4,000.00	27,000.00	18,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>17,000.00</i>	<i>4,000.00</i>	<i>27,000.00</i>	<i>18,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,651.38	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,651.38</i>	<i>—</i>	<i>—</i>
Refunds	101.36	1,225.57	72.08	13.26
Agency, trust, and investment	10,662.20	5,230.96	8,279.01	6,242.19
<i>Taxes and licenses for State</i>	<i>1,704.52</i>	<i>1,534.06</i>	<i>2,125.00</i>	<i>1,445.00</i>
<i>Taxes for county</i>	<i>4,862.68</i>	<i>3,159.90</i>	<i>6,078.36</i>	<i>1,691.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,095.00</i>	<i>537.00</i>	<i>75.65</i>	<i>3,106.19</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$46,969.55	\$45,979.59	\$78,387.28	\$74,668.89
Premiums	—	—	—	—
Municipal indebtedness	17,000.00	4,000.00	27,000.00	18,000.00
Transfers and refunds	101.36	3,876.95	72.08	13.26
Agency, trust, and investment	10,662.20	5,230.96	8,279.01	6,242.19
Total receipts	\$74,733.11	\$59,087.50	\$113,738.37	\$98,924.34
Balance on hand, including funds	3,471.44	13,530.96	5,441.27	9,862.62
GRAND TOTAL	\$78,204.55	\$72,618.46	\$119,179.64	\$108,786.96

Graded According to Population of 1930—Continued.

PAYMENTS.	Wellfleet POPULATION 823	Charlemonst POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
Maintenance	\$43,797.94	\$37,975.12	\$47,351.73	\$40,235.09
<i>Departmental</i>	<i>42,929.02</i>	<i>37,923.42</i>	<i>47,351.73</i>	<i>39,625.11</i>
General government	4,801.92	2,782.26	7,399.14	2,089.84
Protection of persons and property	2,302.87	769.61	3,213.11	2,084.01
Health and sanitation	3,559.37	1,143.79	3,009.02	461.76
Highways	10,881.67	11,126.02	11,497.29	12,075.75
Charities	2,203.31	1,935.31	4,363.36	2,368.20
Soldiers' benefits	144.00	—	—	753.42
Schools	17,866.62	19,633.41	16,869.75	16,371.29
Libraries	563.20	162.17	300.00	885.40
Recreation	40.00	120.85	225.95	96.25
Pensions	—	—	—	—
Unclassified	566.06	250.00	474.11	2,439.19
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7.18</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	7.18
<i>Cemeteries</i>	<i>868.92</i>	<i>51.70</i>	<i>—</i>	<i>577.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
Interest	438.36	246.67	1,363.51	349.53
<i>Loans, general purposes</i>	<i>438.36</i>	<i>246.67</i>	<i>1,363.51</i>	<i>349.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	877.49	5,607.19	29,527.94	37,997.90
<i>Departmental</i>	<i>877.49</i>	<i>5,300.19</i>	<i>29,527.94</i>	<i>37,997.90</i>
General government	150.00	—	344.50	—
Protection of persons and property	—	—	499.39	96.00
Health and sanitation	—	—	—	—
Highways	75.00	5,300.19	28,334.05	37,901.90
Charities	—	—	—	—
Schools	652.49	—	350.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>307.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,000.00	5,000.00	29,000.00	18,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>17,000.00</i>	<i>4,000.00</i>	<i>27,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,651.38	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,651.38</i>	<i>—</i>	<i>—</i>
Refunds	101.36	1,225.57	72.08	13.26
Agency, trust, and investment	9,034.54	4,977.47	8,279.01	6,242.57
<i>Taxes and licenses for State</i>	<i>1,704.52</i>	<i>1,534.06</i>	<i>2,125.00</i>	<i>1,445.00</i>
<i>Taxes for county</i>	<i>4,862.68</i>	<i>3,159.90</i>	<i>6,078.36</i>	<i>1,691.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,467.34</i>	<i>283.51</i>	<i>75.65</i>	<i>3,106.57</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$44,236.30	\$38,221.79	\$48,715.24	\$40,584.62
Permanent debt (except from sinking funds)	—	1,000.00	2,000.00	200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	877.49	5,607.19	29,527.94	37,997.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	17,000.00	4,000.00	27,000.00	18,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	101.36	3,876.95	72.08	13.26
Agency, trust, and investment	9,034.54	4,977.47	8,279.01	6,242.57
Total payments	\$71,249.69	\$57,683.40	\$115,594.27	\$103,038.35
<i>Balance on hand, including funds</i>	<i>6,954.86</i>	<i>14,935.06</i>	<i>3,585.37</i>	<i>5,748.61</i>
GRAND TOTAL	\$78,204.55	\$72,618.46	\$119,179.64	\$108,786.96

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
REVENUE.	\$54,934.55	\$52,538.54	\$69,315.90	\$39,377.83
General	49,307.80	45,053.40	54,525.01	36,505.47
<i>Taxes</i>	<i>33,356.64</i>	<i>39,613.91</i>	<i>43,130.57</i>	<i>22,425.72</i>
Property, poll, and income	31,359.41	37,307.62	42,376.38	22,297.25
Corporation, bank, etc.	1,997.23	2,306.29	754.19	128.47
<i>Licenses and permits</i>	<i>15.50</i>	<i>114.00</i>	<i>25.00</i>	<i>10.00</i>
<i>Fines and forfeits</i>	<i>422.00</i>	—	—	<i>49.50</i>
<i>Grants and gifts</i>	<i>15,513.66</i>	<i>5,325.49</i>	<i>11,369.44</i>	<i>13,982.20</i>
For expenses	15,513.66	5,275.49	11,369.44	13,982.20
For outlays	—	50.00	—	—
<i>All other</i>	—	—	—	<i>38.05</i>
Commercial	5,626.75	7,485.14	14,790.89	2,872.36
<i>Special assessments</i>	—	<i>451.00</i>	—	—
To meet expenses	—	451.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>867.74</i>	<i>1,504.01</i>	<i>1,918.75</i>	<i>1,519.66</i>
<i>Departmental</i>	<i>1,812.55</i>	<i>4,567.92</i>	<i>954.13</i>	<i>636.27</i>
General government	205.00	711.00	320.00	12.00
Protection of persons and property	109.07	154.38	39.89	16.35
Health and sanitation	—	—	—	—
Highways	63.35	9.06	32.00	—
Charities	455.00	1,635.00	—	—
Soldiers' benefits	120.00	560.00	72.00	168.00
Schools	860.13	1,439.50	472.18	439.92
Libraries	—	8.98	14.00	—
Recreation	—	—	—	—
Unclassified	—	—	4.06	—
<i>Public service enterprises</i>	<i>9.50</i>	—	<i>9,787.22</i>	—
Electric light	—	—	9,787.22	—
Water	—	—	—	—
All other	9.50	—	—	—
<i>Cemeteries</i>	<i>236.80</i>	<i>60.00</i>	<i>317.08</i>	<i>103.45</i>
<i>Interest</i>	<i>2,700.16</i>	<i>902.21</i>	<i>1,813.71</i>	<i>612.98</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,955.33	—	799.67	159.65
All other	744.83	902.21	1,014.04	453.33
NON-REVENUE.	\$37,387.11	\$37,487.36	\$68,729.82	\$34,635.53
Offsets to outlays	11,364.66	5,500.00	21,954.36	11,200.00
<i>Departmental</i>	<i>11,364.66</i>	<i>5,500.00</i>	<i>21,763.56</i>	<i>11,200.00</i>
<i>Public service enterprises</i>	—	—	<i>189.80</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	20,000.00	27,000.00	41,000.00	20,000.00
<i>Loans, general purposes</i>	—	<i>4,000.00</i>	<i>6,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>23,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,869.30	—	90.34	498.90
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,869.30	—	90.34	498.90
Refunds	293.47	187.43	473.59	139.24
Agency, trust, and investment	3,859.68	4,799.93	5,211.53	2,797.39
<i>Taxes and licenses for State</i>	<i>1,445.00</i>	<i>1,704.52</i>	<i>1,700.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>1,691.00</i>	<i>2,895.83</i>	<i>1,990.00</i>	<i>1,107.07</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>723.68</i>	<i>199.58</i>	<i>1,521.53</i>	<i>840.32</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$66,299.21	\$58,038.54	\$91,270.26	\$50,577.83
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	27,000.00	41,000.00	20,000.00
Transfers and refunds	2,162.77	187.43	563.93	638.14
Agency, trust, and investment	3,859.68	4,799.93	5,211.53	2,797.39
Total receipts	\$92,321.66	\$90,025.90	\$138,045.72	\$74,013.36
Balance on hand, including funds	12,995.63	5,436.40	7,366.83	3,618.77
GRAND TOTAL	\$105,317.29	\$95,462.30	\$145,412.55	\$77,632.13

Graded According to Population of 1930 — Continued.

PAYMENTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
Maintenance	\$41,415.49	\$36,376.32	\$54,038.59	\$31,093.66
<i>Departmental</i>	41,012.96	36,188.32	47,607.64	30,788.26
General government	2,013.34	3,105.82	2,890.69	1,463.89
Protection of persons and property	1,981.21	3,267.88	3,232.09	404.04
Health and sanitation	1,126.03	1,399.83	1,063.21	537.03
Highways	13,438.88	11,916.98	15,495.60	7,121.45
Charities	3,473.09	168.00	977.93	65.85
Soldiers' benefits	287.77	530.00	24.00	144.00
Schools	17,302.06	14,115.43	22,349.27	19,517.24
Libraries	450.83	354.15	802.75	654.25
Recreation	45.00	316.99	63.60	20.50
Pensions	—	—	—	—
Unclassified	894.75	1,013.24	708.50	860.01
<i>Public service enterprises</i>	10.60	—	5,623.65	—
Electric light	—	—	5,623.65	—
Water	—	—	—	—
All other	10.60	—	—	—
<i>Cemeteries</i>	391.93	188.00	807.30	305.40
<i>Administration of trust funds</i>	—	—	—	—
Interest	831.15	1,045.83	1,488.05	744.81
<i>Loans, general purposes</i>	831.15	1,045.83	1,274.30	744.81
<i>Loans, public service enterprises</i>	—	—	213.75	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	14,325.76	17,052.57	34,207.36	14,113.14
<i>Departmental</i>	14,325.76	17,052.57	31,737.70	14,113.14
General government	88.50	473.64	—	—
Protection of persons and property	—	100.00	986.59	104.24
Health and sanitation	—	—	—	—
Highways	14,237.26	14,436.05	30,751.11	14,008.90
Charities	—	—	—	—
Schools	—	2,042.88	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	2,469.66	—
Electric light	—	—	2,469.66	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	25,000.00	32,500.00	24,950.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	2,000.00	2,500.00	450.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	30,000.00	23,000.00	30,000.00	24,500.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,869.30	—	90.34	498.90
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,869.30	—	90.34	498.90
Refunds	293.47	187.43	473.59	139.24
Agency, trust, and investment	3,836.28	4,799.93	5,452.13	2,676.40
<i>Taxes and licenses for State</i>	1,445.00	1,704.52	1,700.00	850.00
<i>Taxes for county</i>	1,691.00	2,895.83	1,990.00	1,107.07
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	700.28	199.58	1,762.13	719.33
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$42,246.64	\$37,422.15	\$55,526.64	\$31,838.47
Permanent debt (except from sinking funds)	—	2,000.00	2,500.00	450.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,325.76	17,052.57	34,207.36	14,113.14
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	23,000.00	30,000.00	24,500.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	2,162.77	187.43	563.93	638.14
Agency, trust, and investment	3,836.28	4,799.93	5,452.13	2,676.40
Total payments	\$92,571.45	\$84,462.08	\$128,250.06	\$74,216.15
Balance on hand, including funds	12,745.84	11,000.22	17,162.49	3,415.98
GRAND TOTAL	\$105,317.29	\$95,462.30	\$145,412.55	\$77,632.13

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
REVENUE.	\$29,005.07	\$45,159.16	\$44,357.34	\$53,118.29
General	27,001.28	37,991.86	40,691.96	40,327.39
Taxes	15,631.94	22,014.86	28,735.46	30,692.41
Property, poll, and income	15,322.42	21,330.06	27,533.65	30,496.51
Corporation, bank, etc.	309.52	684.80	1,201.81	195.90
Licenses and permits	2.00	7.00	69.00	18.00
Fines and forfeits	—	2.00	142.50	15.00
Grants and gifts	11,367.03	15,966.00	11,745.00	9,601.98
For expenses	11,367.03	15,966.00	11,741.55	9,501.98
For outlays	—	—	3.45	100.00
All other	.31	2.00	—	—
Commercial	2,003.79	7,167.30	3,665.38	12,790.90
Special assessments	—	23.75	—	47.01
To meet expenses	—	23.75	—	47.01
To meet outlays	—	—	—	—
Privileges	846.48	1,632.96	1,218.56	1,572.01
Departmental	765.12	743.36	1,585.39	938.92
General government	—	218.00	6.54	67.50
Protection of persons and property	20.00	20.21	117.45	33.05
Health and sanitation	—	—	—	—
Highways	—	133.37	355.00	—
Charities	515.92	—	74.00	—
Soldiers' benefits	—	120.00	72.00	140.00
Schools	229.20	241.47	960.40	243.87
Libraries	—	10.31	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	454.50
Public service enterprises	—	4,500.84	—	8,524.44
Electric light	—	4,500.84	—	8,524.44
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	293.30	454.00
Interest	392.19	266.39	568.13	1,254.52
On sinking funds	—	—	—	—
On trust and investment funds	206.93	—	10.00	686.20
All other	185.26	266.39	558.13	568.32
NON-REVENUE.	\$17,350.31	\$36,270.98	\$26,542.18	\$34,688.39
Offsets to outlays	1,500.00	8,500.00	3,000.00	3,513.73
Departmental	1,500.00	8,500.00	3,000.00	3,400.00
Public service enterprises	—	—	—	113.73
Cemeteries	—	—	—	—
Municipal indebtedness	13,000.00	22,000.00	17,000.00	26,200.00
Loans, general purposes	—	—	—	20,000.00
Loans, public service enterprises	—	—	—	1,200.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	13,000.00	22,000.00	17,000.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	257.55	3,542.00	1,820.73	808.82
From sinking funds	—	—	—	—
All other	257.55	3,542.00	1,820.73	808.82
Refunds	.06	76.20	579.34	.72
Agency, trust, and investment	2,592.70	2,152.78	4,142.11	4,165.12
Taxes and licenses for State	765.00	935.00	1,022.71	1,190.00
Taxes for county	1,579.94	1,217.78	1,917.53	1,393.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	247.76	—	1,201.87	1,582.12
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$30,505.07	\$53,659.16	\$47,357.34	\$56,632.02
Premiums	—	—	—	—
Municipal indebtedness	13,000.00	22,000.00	17,000.00	26,200.00
Transfers and refunds	257.61	3,618.20	2,400.07	809.54
Agency, trust, and investment	2,592.70	2,152.78	4,142.11	4,165.12
Total receipts	\$46,355.38	\$81,430.14	\$70,899.52	\$87,806.68
Balance on hand, including funds	2,474.77	3,980.87	1,610.30	11,008.02
GRAND TOTAL	\$48,830.15	\$85,411.01	\$72,509.82	\$98,814.70

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
Maintenance	\$26,000.84	\$37,299.39	\$33,093.98	\$43,125.42
<i>Departmental</i>	25,900.84	33,939.41	32,397.15	36,614.29
General government	777.23	2,222.58	2,006.37	3,250.73
Protection of persons and property	337.33	660.18	1,122.47	1,122.91
Health and sanitation	792.17	575.71	903.79	637.90
Highways	6,965.43	10,699.13	13,632.38	8,012.41
Charities	1,723.31	412.00	629.37	1,637.67
Soldiers' benefits	—	120.00	72.00	216.00
Schools	14,582.90	17,453.84	13,660.37	18,306.95
Libraries	419.08	900.52	200.00	1,600.00
Recreation	—	37.50	—	87.50
Pensions	—	—	—	—
Unclassified	303.39	857.95	170.40	1,742.22
<i>Public service enterprises</i>	—	3,359.98	—	5,941.13
Electric light	—	3,359.98	—	5,941.13
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	100.00	—	696.83	562.00
<i>Administration of trust funds</i>	—	—	—	8.00
Interest	368.76	1,413.30	647.72	267.64
<i>Loans, general purposes</i>	368.76	930.37	647.72	200.14
<i>Loans, public service enterprises</i>	—	482.93	—	67.50
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,000.00	10,635.08	5,000.65	31,366.39
<i>Departmental</i>	2,000.00	10,635.08	5,000.65	28,111.79
General government	—	—	—	—
Protection of persons and property	—	—	6.90	476.45
Health and sanitation	—	—	—	—
Highways	2,000.00	10,563.52	4,993.75	4,804.51
Charities	—	—	—	—
Schools	—	71.56	—	22,361.83
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	469.00
<i>Public service enterprises</i>	—	—	—	3,254.60
Electric light	—	—	—	3,254.60
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	13,000.00	28,950.00	26,581.26	10,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,950.00	1,500.00	500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	13,000.00	27,000.00	24,500.00	10,000.00
<i>Warrants or orders, previous years</i>	—	—	581.26	—
Transfers	257.55	3,542.00	1,820.73	808.82
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	257.55	3,542.00	1,820.73	808.82
Refunds	.06	76.20	579.34	.72
Agency, trust, and investment	2,542.08	2,152.78	3,178.54	4,009.50
<i>Taxes and licenses for State</i>	765.00	935.00	1,022.71	1,190.00
<i>Taxes for county</i>	1,579.94	1,217.78	1,917.53	1,393.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	197.14	—	238.30	1,426.50
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$26,369.60	\$38,712.69	\$33,741.70	\$43,393.06
Permanent debt (except from sinking funds)	—	1,950.00	1,500.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,000.00	10,635.08	5,000.65	31,366.39
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	13,000.00	27,000.00	25,081.26	10,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	257.61	3,618.20	2,400.07	809.54
Agency, trust, and investment	2,542.08	2,152.78	3,178.54	4,009.50
Total payments	\$44,169.29	\$84,068.75	\$70,902.22	\$90,078.49
Balance on hand, including funds	4,660.86	1,342.26	1,607.60	8,736.21
GRAND TOTAL	\$48,830.15	\$85,411.01	\$72,509.82	\$98,814.70

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
REVENUE.	\$54,176.92	\$44,431.61	\$30,761.18	\$45,542.96
General	48,604.97	39,086.84	28,808.53	41,182.35
Taxes	39,145.81	29,977.38	21,197.78	28,549.73
Property, poll, and income	38,379.27	29,802.68	20,831.40	28,095.28
Corporation, bank, etc.	766.54	174.70	366.38	454.45
Licenses and permits	23.00	112.00	23.00	30.00
Fines and forfeits	65.00	148.00	—	—
Grants and gifts	9,371.16	9,749.46	7,677.75	12,602.62
For expenses	8,532.75	9,749.46	7,677.75	12,602.62
For outlays	838.41	—	—	—
All other	—	—	—	—
Commercial	5,571.95	4,444.77	1,862.65	4,360.61
Special assessments	—	412.66	—	—
To meet expenses	—	412.66	—	—
To meet outlays	—	—	—	—
Privileges	2,108.97	1,900.26	1,414.62	1,168.92
Departmental	1,689.79	254.36	182.65	838.92
General government	631.35	7.00	85.00	—
Protection of persons and property	33.93	20.84	9.10	171.65
Health and sanitation	25.00	22.75	—	—
Highways	—	106.91	73.45	13.65
Charities	—	—	—	6.67
Soldiers' benefits	30.00	42.00	—	—
Schools	964.51	—	—	596.45
Libraries	—	—	10.10	8.50
Recreation	—	—	—	42.00
Unclassified	5.00	54.86	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	600.60	—	20.88	577.75
Interest	1,172.59	1,877.49	244.50	1,775.01
On sinking funds	—	—	—	—
On trust and investment funds	796.04	1,572.86	67.50	980.56
All other	376.55	304.63	177.00	794.45
NON-REVENUE.	\$38,547.49	\$39,650.98	\$18,577.39	\$60,234.94
Offsets to outlays	10,273.14	20,946.74	4,473.75	22,391.22
Departmental	10,273.14	20,946.74	4,473.75	22,391.22
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,000.00	15,000.00	10,000.00	31,800.00
Loans, general purposes	—	—	—	3,800.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	15,000.00	10,000.00	28,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,414.32	—	1,158.15	1,351.37
From sinking funds	—	—	—	—
All other	1,414.32	—	1,158.15	1,351.37
Refunds	190.76	58.17	229.40	3.44
Agency, trust, and investment	6,669.27	3,646.07	2,716.09	4,688.91
Taxes and licenses for State	2,126.69	1,445.00	937.48	1,022.71
Taxes for county	2,487.00	2,193.17	1,757.73	1,160.60
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,055.58	7.90	20.88	2,505.60
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$64,450.06	\$65,378.35	\$35,234.93	\$67,934.18
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	15,000.00	10,000.00	31,800.00
Transfers and refunds	1,605.08	58.17	1,387.55	1,354.81
Agency, trust, and investment	6,669.27	3,646.07	2,716.09	4,688.91
Total receipts	\$92,724.41	\$84,082.59	\$49,338.57	\$105,777.90
Balance on hand, including funds	7,738.47	14,783.06	770.60	5,279.28
GRAND TOTAL	\$100,462.88	\$98,865.65	\$50,109.17	\$111,057.18

Graded According to Population of 1930 — Continued.

PAYMENTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
Maintenance	\$44,166.99	\$37,095.54	\$25,936.02	\$40,512.08
<i>Departmental</i>	43,525.29	37,095.54	25,770.02	39,644.85
General government	3,357.28	2,616.51	2,855.24	2,261.73
Protection of persons and property	1,043.26	2,088.68	588.94	1,351.23
Health and sanitation	1,475.32	1,105.26	991.06	422.80
Highways	15,195.32	13,188.32	6,971.68	15,034.74
Charities	518.31	1,686.63	1,267.50	1,547.93
Soldiers' benefits	72.00	—	—	92.00
Schools	20,033.01	15,794.66	12,069.70	17,307.89
Libraries	399.50	179.48	323.64	1,061.56
Recreation	527.93	—	—	98.00
Pensions	—	—	—	—
Unclassified	903.45	436.00	702.26	466.97
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	641.70	—	166.00	867.23
<i>Administration of trust funds</i>	—	—	—	—
Interest	527.09	379.99	869.75	1,047.06
<i>Loans, general purposes</i>	527.09	379.99	869.75	1,047.06
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	15,758.25	26,459.81	5,998.03	28,709.17
<i>Departmental</i>	15,758.25	26,459.81	5,998.03	28,709.17
General government	—	—	—	—
Protection of persons and property	1,965.16	—	—	—
Health and sanitation	—	236.76	—	—
Highways	12,964.85	26,223.05	5,998.03	25,733.56
Charities	—	—	—	—
Schools	—	—	—	2,708.51
Libraries	—	—	—	—
Recreation	828.24	—	—	267.10
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	20,000.00	16,000.00	13,000.00	29,596.77
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,000.00	3,000.00	1,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	20,000.00	15,000.00	10,000.00	28,000.00
<i>Warrants or orders, previous years</i>	—	—	—	96.77
Transfers	1,414.32	—	1,158.15	1,351.37
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,414.32	—	1,158.15	1,351.37
Refunds	190.76	58.17	229.40	3.44
Agency, trust, and investment	5,932.42	4,892.68	2,716.09	4,904.53
<i>Taxes and licenses for State</i>	2,126.69	1,445.00	937.48	1,022.71
<i>Taxes for county</i>	2,487.00	2,193.17	1,757.73	1,160.60
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,318.73	1,254.51	20.88	2,721.22
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$44,694.08	\$37,475.53	\$26,805.77	\$41,559.14
Permanent debt (except from sinking funds)	—	1,000.00	3,000.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,758.25	26,459.81	5,998.03	28,709.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	15,000.00	10,000.00	28,096.77
Transfers (except to sinking funds)	1,605.08	58.17	1,387.55	1,354.81
and refunds	5,932.42	4,892.68	2,716.09	4,904.53
Agency, trust, and investment	—	—	—	—
Total payments	\$87,989.83	\$84,886.19	\$49,907.44	\$106,124.42
Balance on hand, including funds	12,473.05	13,979.46	201.73	4,932.76
GRAND TOTAL	\$100,462.88	\$98,865.65	\$50,109.17	\$111,057.18

TABLE I.—*Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
REVENUE.	\$49,833.40	\$39,783.26	\$32,268.06	\$25,458.06
General	37,637.14	35,381.98	29,469.38	23,132.57
Taxes	24,921.73	25,581.74	14,604.17	15,492.91
Property, poll, and income	24,515.39	25,376.80	14,384.11	15,293.02
Corporation, bank, etc.	406.34	204.94	220.06	199.89
Licenses and permits	15.94	750.50	42.00	43.00
Fines and forfeits	426.35	125.25	25.00	20.30
Grants and gifts	12,273.12	8,924.49	14,798.21	7,576.36
For expenses	12,273.12	8,924.49	14,798.21	7,376.36
For outlays	—	—	—	200.00
All other	—	—	—	—
Commercial	12,196.26	4,401.28	2,798.68	2,325.49
Special assessments	—	134.89	—	—
To meet expenses	—	134.89	—	—
To meet outlays	—	—	—	—
Privileges	1,035.81	1,568.18	1,193.74	2,261.43
Departmental	1,230.06	1,050.21	688.33	1.85
General government	190.00	170.85	84.75	—
Protection of persons and property	652.31	59.38	42.47	—
Health and sanitation	—	—	—	—
Highways	194.75	—	75.88	—
Charities	23.00	—	—	—
Soldiers' benefits	144.00	126.00	—	—
Schools	—	563.72	485.23	—
Libraries	18.50	32.65	—	1.85
Recreation	—	—	—	—
Unclassified	7.50	97.61	—	—
Public service enterprises	8,768.46	—	253.61	—
Electric light	4,773.46	—	—	—
Water	3,995.00	—	253.61	—
All other	—	—	—	—
Cemeteries	101.04	—	19.00	—
Interest	1,060.89	1,648.00	644.00	62.21
On sinking funds	—	—	—	—
On trust and investment funds	518.27	1,303.35	516.60	—
All other	542.62	344.65	127.40	62.21
NON-REVENUE.	\$57,113.58	\$12,040.61	\$15,680.75	\$15,696.83
Offsets to outlays	28,143.76	—	2,000.00	1,200.00
Departmental	28,143.76	—	2,000.00	1,200.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	25,000.00	5,000.00	10,000.00	10,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	5,000.00	10,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	396.38	1,707.71	897.10	956.62
From sinking funds	—	—	—	—
All other	396.38	1,707.71	897.10	956.62
Refunds	216.93	21.69	161.12	186.50
Agency, trust, and investment	3,356.51	5,311.21	2,622.53	3,353.71
Taxes and licenses for State	1,278.39	1,863.61	680.00	1,107.93
Taxes for county	1,660.61	3,890.15	1,379.22	2,077.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	335.13	57.45	563.31	168.46
All other	82.38	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$77,977.16	\$39,783.26	\$34,268.06	\$26,658.06
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	5,000.00	10,000.00	10,000.00
Transfers and refunds	613.31	1,729.40	1,058.22	1,143.12
Agency, trust, and investment	3,356.51	5,311.21	2,622.53	3,353.71
Total receipts	\$106,946.98	\$51,823.87	\$47,948.81	\$41,154.89
Balance on hand, including funds	5,993.44	7,019.73	1,923.75	488.03
GRAND TOTAL	\$112,940.42	\$58,843.60	\$49,872.56	\$41,642.92

Graded According to Population of 1930 — Continued.

PAYMENTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
Maintenance	\$32,748.67	\$32,368.57	\$27,197.31	\$20,920.49
<i>Departmental</i>	<i>28,293.60</i>	<i>32,368.57</i>	<i>26,931.83</i>	<i>20,900.49</i>
General government	3,244.02	4,916.18	1,614.58	1,103.84
Protection of persons and property	1,360.11	2,108.65	321.79	351.61
Health and sanitation	386.81	454.00	805.50	538.75
Highways	11,695.92	8,899.55	8,867.54	9,659.12
Charities	222.25	761.27	731.21	68.00
Soldiers' benefits	36.00	301.27	—	—
Schools	10,163.13	12,999.58	12,917.45	8,586.38
Libraries	520.92	968.63	65.00	134.30
Recreation	—	—	1,214.32	—
Pensions	—	—	—	—
Unclassified	664.44	959.44	394.44	458.49
<i>Public service enterprises</i>	<i>4,043.87</i>	<i>—</i>	<i>198.13</i>	<i>—</i>
Electric light	2,609.59	—	—	—
Water	1,434.28	—	198.13	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>405.20</i>	<i>—</i>	<i>67.35</i>	<i>20.00</i>
<i>Administration of trust funds</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,055.45	132.71	150.75	306.67
<i>Loans, general purposes</i>	<i>1,208.70</i>	<i>132.71</i>	<i>150.75</i>	<i>306.67</i>
<i>Loans, public service enterprises</i>	<i>846.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	37,519.23	1,142.51	4,210.73	4,273.74
<i>Departmental</i>	<i>36,532.69</i>	<i>1,142.51</i>	<i>4,210.73</i>	<i>4,273.74</i>
General government	—	676.31	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	36,400.16	466.20	3,876.60	4,273.74
Charities	—	—	—	—
Schools	—	—	174.06	—
Libraries	—	—	160.07	—
Recreation	132.53	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>986.54</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	577.20	—	—	—
Water	409.34	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	29,000.00	5,000.00	10,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	396.38	1,707.71	897.10	956.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>396.38</i>	<i>1,707.71</i>	<i>897.10</i>	<i>956.62</i>
Refunds	216.93	21.69	161.12	186.50
Agency, trust, and investment	3,533.40	6,347.83	2,811.28	3,353.71
<i>Taxes and licenses for State</i>	<i>1,278.39</i>	<i>1,363.61</i>	<i>680.00</i>	<i>1,107.93</i>
<i>Taxes for county</i>	<i>1,660.61</i>	<i>3,890.15</i>	<i>1,379.22</i>	<i>2,077.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>512.02</i>	<i>1,094.07</i>	<i>752.06</i>	<i>168.46</i>
<i>All other</i>	<i>82.38</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$34,804.12	\$32,501.28	\$27,348.06	\$21,227.16
Permanent debt (except from sinking funds)	4,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	37,519.23	1,142.51	4,210.73	4,273.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	5,000.00	10,000.00	10,000.00
Transfers (except to sinking funds)	613.31	1,729.40	1,058.22	1,143.12
and refunds	3,533.40	6,347.83	2,811.28	3,353.71
Agency, trust, and investment	—	—	—	—
Total payments	\$105,470.06	\$46,721.02	\$45,428.29	\$39,997.73
Balance on hand, including funds	7,470.36	12,122.58	4,444.27	1,645.19
GRAND TOTAL	\$112,940.42	\$58,843.60	\$49,872.56	\$41,642.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
REVENUE.	\$32,297.63	\$32,302.00	\$35,478.82	\$28,846.44
General	28,829.33	30,145.55	32,149.67	26,341.04
Taxes	22,896.63	21,180.37	21,003.30	14,494.50
Property, poll, and income	21,997.05	20,524.47	20,790.59	14,310.27
Corporation, bank, etc.	899.58	655.90	212.71	184.23
Licenses and permits	138.50	12.00	14.00	6.00
Fines and forfeits	207.00	44.00	—	471.83
Grants and gifts	5,587.20	8,909.18	11,132.37	11,368.69
For expenses	5,587.20	8,697.84	11,132.37	11,314.69
For outlays	—	211.34	—	54.00
All other	—	—	—	—
Commercial	3,468.30	2,156.45	3,329.15	2,505.40
Special assessments	—	190.85	30.33	—
To meet expenses	—	190.85	30.33	—
To meet outlays	—	—	—	—
Privileges	2,633.56	834.49	827.40	969.36
Departmental	351.22	622.33	1,229.47	348.76
General government	30.00	.20	—	73.50
Protection of persons and property	167.29	157.98	384.14	14.80
Health and sanitation	—	—	—	—
Highways	—	—	3.00	—
Charities	8.00	156.00	60.00	—
Soldiers' benefits	—	228.00	360.00	72.00
Schools	117.43	67.00	388.34	165.00
Libraries	28.50	13.15	6.72	3.46
Recreation	—	—	—	—
Unclassified	—	—	27.27	20.00
Public service enterprises	—	—	362.62	108.45
Electric light	—	—	362.62	108.45
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	181.94	95.50	172.67	51.00
Interest	301.58	413.28	706.66	1,027.83
On sinking funds	—	—	—	—
On trust and investment funds	30.00	—	50.00	596.74
All other	271.58	413.28	656.66	431.09
NON-REVENUE.	\$25,814.74	\$27,801.94	\$27,008.48	\$13,678.34
Offsets to outlays	—	7,249.45	13,749.34	5,757.16
Departmental	—	7,249.45	13,749.34	5,757.16
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	18,000.00	10,000.00	5,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	18,000.00	10,000.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	662.52	239.99
From sinking funds	—	—	—	—
All other	—	—	662.52	239.99
Refunds	106.93	.05	292.47	77.29
Agency, trust, and investment	15,707.81	2,552.44	2,304.15	2,603.90
Taxes and licenses for State	1,190.00	850.00	937.48	681.81
Taxes for county	3,403.88	1,447.91	1,094.00	796.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	11,113.93	254.53	272.67	1,126.09
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$32,297.63	\$39,551.45	\$49,228.16	\$34,603.60
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	18,000.00	10,000.00	5,000.00
Transfers and refunds	106.93	.05	954.99	317.28
Agency, trust, and investment	15,707.81	2,552.44	2,304.15	2,603.90
Total receipts	\$58,112.37	\$60,103.94	\$62,487.30	\$42,524.78
Balance on hand, including funds	7,412.33	16,468.17	19,315.12	26,470.41
GRAND TOTAL	\$65,524.70	\$76,567.11	\$81,802.42	\$68,995.19

Graded According to Population of 1930 — Continued.

PAYMENTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
Maintenance	\$30,080.28	\$23,999.13	\$31,810.30	\$27,350.35
<i>Departmental</i>	29,715.34	23,836.63	31,006.07	26,898.40
General government	2,486.04	1,727.08	1,896.26	1,826.72
Protection of persons and property	2,196.94	1,329.98	1,192.13	311.10
Health and sanitation	938.46	1,018.10	882.68	501.84
Highways	9,326.31	5,478.48	8,487.09	9,005.84
Charities	831.88	914.52	502.00	1,646.05
Soldiers' benefits	—	352.00	324.00	54.00
Schools	13,211.36	11,999.64	16,623.68	11,518.43
Libraries	592.70	342.33	745.89	1,092.43
Recreation	—	57.30	—	—
Pensions	—	—	—	—
Unclassified	131.65	617.20	352.34	941.99
<i>Public service enterprises</i>	—	—	393.10	—
Electric light	—	—	393.10	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	364.94	162.50	411.13	451.95
<i>Administration of trust funds</i>	—	—	—	—
Interest	321.95	1,357.38	582.53	602.47
<i>Loans, general purposes</i>	321.95	1,357.38	582.53	146.15
<i>Loans, public service enterprises</i>	—	—	—	456.32
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	442.15	9,810.98	6,702.58	8,810.85
<i>Departmental</i>	442.15	9,810.98	6,702.58	6,911.04
General government	—	98.00	—	250.60
Protection of persons and property	—	2,361.36	703.37	48.00
Health and sanitation	17.50	—	—	—
Highways	100.00	7,065.76	5,999.21	5,832.44
Charities	—	—	—	—
Schools	324.65	285.86	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	780.00
<i>Public service enterprises</i>	—	—	—	1,899.81
Electric light	—	—	—	1,899.81
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	21,800.00	10,500.00	19,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	4,800.00	500.00	¹ 14,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	10,000.00	17,000.00	10,000.00	5,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	662.52	239.99
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	662.52	239.99
Refunds	106.93	.05	292.47	77.29
Agency, trust, and investment	15,649.03	2,552.04	2,304.15	3,132.43
<i>Taxes and licenses for State</i>	1,190.00	850.00	937.48	681.81
<i>Taxes for county</i>	3,403.88	1,447.91	1,094.00	796.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	11,055.15	254.13	272.67	1,654.62
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$30,402.23	\$25,356.51	\$32,392.83	\$27,952.82
Permanent debt (except from sinking funds)	—	4,800.00	500.00	¹ 14,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	442.15	9,810.98	6,702.58	8,810.85
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	17,000.00	10,000.00	5,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	106.93	.05	954.99	317.28
Agency, trust, and investment	15,649.03	2,552.04	2,304.15	3,132.43
Total payments	\$56,600.34	\$59,519.58	\$52,854.55	\$59,213.38
<i>Balance on hand, including funds</i>	8,924.36	17,047.53	28,947.87	9,781.81
GRAND TOTAL	\$65,524.70	\$76,567.11	\$81,802.42	\$68,995.19

¹ Paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
REVENUE.	\$32,183.13	\$37,887.92	\$21,318.85	\$26,236.14
General	27,017.10	35,819.45	18,948.42	24,470.12
<i>Taxes</i>	<i>16,079.28</i>	<i>20,820.00</i>	<i>12,335.59</i>	<i>12,948.51</i>
Property, poll, and income	15,726.09	20,424.52	11,858.57	12,810.33
Corporation, bank, etc.	353.19	395.48	477.02	138.18
<i>Licenses and permits</i>	<i>28.00</i>	<i>14.00</i>	<i>1.00</i>	<i>2.00</i>
<i>Fines and forfeits</i>	<i>73.00</i>	<i>26.00</i>	—	<i>60.00</i>
<i>Grants and gifts</i>	<i>10,836.82</i>	<i>14,959.45</i>	<i>6,611.83</i>	<i>11,459.61</i>
For expenses	10,836.82	14,959.45	6,508.83	11,459.61
For outlays	—	—	103.00	—
All other	—	—	—	—
Commercial	5,166.03	2,068.47	2,370.43	1,766.02
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,719.79</i>	<i>1,417.31</i>	<i>858.14</i>	<i>803.44</i>
<i>Departmental</i>	<i>2,846.64</i>	<i>35.49</i>	<i>1,165.85</i>	<i>548.60</i>
General government	87.00	—	—	—
Protection of persons and property	14.81	17.69	5.12	11.40
Health and sanitation	—	—	—	—
Highways	395.00	—	6.20	25.00
Charities	500.19	—	—	—
Soldiers' benefits	72.00	—	7.50	96.00
Schools	1,754.07	17.80	1,145.13	255.59
Libraries	—	—	1.40	—
Recreation	—	—	—	—
Unclassified	23.57	—	.50	160.61
<i>Public service enterprises</i>	<i>64.65</i>	—	—	—
Electric light	—	—	—	—
Water	64.65	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>238.62</i>	<i>20.00</i>	<i>24.00</i>	—
<i>Interest</i>	<i>296.33</i>	<i>595.67</i>	<i>322.44</i>	<i>413.98</i>
On sinking funds	—	—	—	—
On trust and investment funds	71.81	428.48	100.94	305.87
All other	224.52	167.19	221.50	108.11
NON-REVENUE.	\$17,437.26	\$22,373.15	\$13,816.54	\$7,180.06
Offsets to outlays	2,460.00	4,492.65	1,800.00	5,050.00
<i>Departmental</i>	<i>2,460.00</i>	<i>4,492.65</i>	<i>1,800.00</i>	<i>5,050.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	12,000.00	9,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>12,000.00</i>	<i>9,000.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,668.75	1,844.83	65.00	—
<i>From sinking funds</i>	—	—	—	—
All other	1,668.75	1,844.83	65.00	—
Refunds	38.46	422.43	65.36	80.84
Agency, trust, and investment	3,270.05	3,613.24	2,886.18	2,059.22
<i>Taxes and licenses for State</i>	<i>850.00</i>	<i>767.03</i>	<i>937.48</i>	<i>680.00</i>
<i>Taxes for county</i>	<i>1,896.43</i>	<i>1,724.03</i>	<i>1,724.03</i>	<i>1,379.22</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>523.62</i>	<i>1,122.18</i>	<i>224.67</i>	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$34,642.13	\$42,380.57	\$23,118.85	\$31,286.14
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	12,000.00	9,000.00	—
Transfers and refunds	1,707.21	2,267.26	130.36	80.84
Agency, trust, and investment	3,270.05	3,613.24	2,886.18	2,059.22
Total receipts	\$49,620.39	\$60,261.07	\$35,135.39	\$33,426.20
Balance on hand, including funds	9,180.07	1,759.54	3,276.61	17,098.96
GRAND TOTAL	\$58,800.46	\$62,020.61	\$38,412.00	\$50,525.16

Graded According to Population of 1930 — Continued.

PAYMENTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
Maintenance	\$31,354.10	\$28,294.36	\$19,081.04	\$23,061.43
<i>Departmental</i>	31,034.98	28,078.36	18,961.69	22,857.54
General government	1,914.80	1,252.89	1,113.53	1,753.88
Protection of persons and property	1,098.76	374.25	436.92	311.79
Health and sanitation	465.00	1,351.50	237.50	489.60
Highways	8,562.98	10,882.64	6,384.92	8,898.40
Charities	2,725.00	480.38	378.52	79.68
Soldiers' benefits	692.00	—	426.00	96.00
Schools	14,632.27	13,045.66	9,248.45	10,408.70
Libraries	211.83	141.79	282.09	240.65
Recreation	23.00	—	—	—
Pensions	—	—	—	—
Unclassified	709.34	549.25	453.76	578.84
<i>Public service enterprises</i>	—	—	—	88.95
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	88.95
<i>Cemeteries</i>	319.12	216.00	119.35	114.94
<i>Administration of trust funds</i>	—	—	—	—
Interest	451.61	387.84	244.64	—
<i>Loans, general purposes</i>	451.61	387.84	244.64	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	6,366.65	7,295.20	3,279.50	8,538.60
<i>Departmental</i>	5,997.91	7,295.20	3,200.00	8,538.60
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,997.91	7,295.20	2,800.00	8,538.60
Charities	—	—	—	—
Schools	—	—	400.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	368.74	—	—	—
Electric light	—	—	—	—
Water	368.74	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	79.50	—
Municipal indebtedness	11,000.00	15,000.00	9,300.00	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,000.00	—	300.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	10,000.00	15,000.00	9,000.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,668.75	1,844.83	65.00	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,668.75	1,844.83	65.00	—
Refunds	38.46	422.43	65.36	80.84
Agency, trust, and investment	3,341.86	3,655.87	2,922.12	2,059.22
<i>Taxes and licenses for State</i>	850.00	767.03	937.48	680.00
<i>Taxes for county</i>	1,896.43	1,724.03	1,724.03	1,379.22
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	595.43	1,164.81	260.61	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$31,805.71	\$28,682.20	\$19,325.68	\$23,061.43
Permanent debt (except from sinking funds)	1,000.00	—	300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,366.65	7,295.20	3,279.50	8,538.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	15,000.00	9,000.00	—
Transfers (except to sinking funds)	1,707.21	2,267.26	130.36	80.84
and refunds	3,341.86	3,655.87	2,922.12	2,059.22
Agency, trust, and investment	—	—	—	—
Total payments	\$54,221.43	\$56,900.53	\$34,957.66	\$33,740.09
Balance on hand, including funds	4,579.03	5,120.08	3,454.34	16,785.07
GRAND TOTAL	\$58,800.46	\$62,020.61	\$38,412.00	\$50,525.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
REVENUE.	\$32,397.59	\$31,906.85	\$29,820.28	\$32,411.45
General	26,973.08	30,865.55	26,878.79	31,301.84
Taxes	14,570.29	18,423.66	11,981.59	16,099.25
Property, poll, and income	14,119.19	18,335.25	14,787.06	15,949.99
Corporation, bank, etc.	451.10	88.41	194.53	149.26
Licenses and permits	1.00	96.00	32.00	65.00
Fines and forfeits	—	7.50	178.50	40.00
Grants and gifts	12,401.79	12,338.39	11,686.70	15,097.59
For expenses	12,401.79	12,338.39	11,686.70	14,297.59
For outlays	—	—	—	800.00
All other	—	—	—	—
Commercial	5,424.51	1,041.30	2,941.49	1,109.61
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	541.61	570.59	483.68	677.59
Departmental	3,938.48	199.50	1,765.53	288.87
General government	—	1.50	78.00	10.00
Protection of persons and property	9.55	40.00	3.37	32.78
Health and sanitation	—	142.00	7.39	—
Highways	—	—	—	30.00
Charities	—	—	1,417.83	168.09
Soldiers' benefits	350.17	12.00	—	48.00
Schools	3,551.87	—	256.94	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	26.89	4.00	2.00	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	311.37	12.00	101.25	32.50
Interest	633.05	259.21	591.03	110.65
On sinking funds	—	—	—	—
On trust and investment funds	14.42	63.37	135.20	17.22
All other	618.63	195.84	455.83	93.43
NON-REVENUE.	\$7,517.87	\$16,666.20	\$15,780.25	\$15,643.95
Offsets to outlays	3,000.00	3,000.00	3,897.40	3,000.00
Departmental	3,000.00	3,000.00	3,897.40	3,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	11,110.25	10,000.00	8,430.00
Loans, general purposes	—	1,110.25	—	1,430.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	10,000.00	10,000.00	7,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	810.47	—	132.92	2,398.19
From sinking funds	—	—	—	—
All other	810.47	—	132.92	2,398.19
Refunds	103.31	37.36	—	44.42
Agency, trust, and investment	3,604.09	2,518.59	1,749.93	1,771.34
Taxes and licenses for State	765.00	852.26	681.81	596.58
Taxes for county	1,931.05	1,597.94	796.00	1,118.56
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	908.04	68.39	272.12	56.20
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$35,397.59	\$34,906.85	\$33,717.68	\$35,411.45
Premiums	—	—	—	—
Municipal indebtedness	—	11,110.25	10,000.00	8,430.00
Transfers and refunds	913.78	37.36	132.92	2,442.61
Agency, trust, and investment	3,604.09	2,518.59	1,749.93	1,771.34
Total receipts	\$39,915.46	\$48,573.05	\$45,600.53	\$48,055.40
Balance on hand, including funds	21,676.10	888.89	3,097.61	2,191.49
GRAND TOTAL	\$61,591.56	\$49,461.94	\$48,698.14	\$50,246.89

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
Maintenance	\$35,314.56	\$26,776.05	\$25,798.76	\$20,288.67
<i>Departmental</i>	34,826.21	26,694.20	25,555.46	20,128.92
General government	1,378.87	1,791.97	1,542.78	979.31
Protection of persons and property	564.52	60.00	218.61	121.80
Health and sanitation	451.50	397.75	266.70	301.31
Highways	8,648.49	12,340.68	8,394.66	6,981.41
Charities	686.91	343.86	1,607.75	655.28
Soldiers' benefits	330.17	—	—	48.00
Schools	21,740.29	11,268.77	12,946.64	10,461.54
Libraries	217.10	186.90	325.07	47.85
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	808.36	304.27	253.25	532.42
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	488.35	81.85	243.30	159.75
<i>Administration of trust funds</i>	—	—	—	—
Interest	—	396.45	315.28	229.31
<i>Loans, general purposes</i>	—	396.45	315.28	229.31
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	7,884.00	7,945.18	3,871.72	9,245.57
<i>Departmental</i>	7,884.00	7,945.18	3,871.72	9,245.57
General government	—	—	—	778.18
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	7,884.00	7,945.18	3,871.72	7,788.01
Charities	—	—	—	—
Schools	—	—	—	679.38
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	11,000.00	13,200.00	7,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	11,000.00	13,200.00	7,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	810.47	—	132.92	2,398.19
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	810.47	—	132.92	2,398.19
Refunds	103.31	37.36	—	44.42
Agency, trust, and investment	3,605.91	2,468.76	1,752.21	1,782.84
<i>Taxes and licenses for State</i>	765.00	852.26	681.81	596.58
<i>Taxes for county</i>	1,931.05	1,597.94	796.00	1,118.56
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	909.86	18.56	274.40	67.70
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$35,314.56	\$27,172.50	\$26,114.04	\$20,517.98
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,884.00	7,945.18	3,871.72	9,245.57
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	11,000.00	13,200.00	7,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	913.78	37.36	132.92	2,442.61
Agency, trust, and investment	3,605.91	2,468.76	1,752.21	1,782.84
Total payments	\$47,718.25	\$48,623.80	\$45,070.89	\$40,989.00
Balance on hand, including funds	13,873.31	838.14	3,627.25	9,257.89
GRAND TOTAL	\$61,591.56	\$49,461.94	\$48,698.14	\$50,246.89

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
REVENUE.	\$36,548.20	\$18,783.57	\$31,612.65	\$23,410.04
General	25,357.73	16,952.16	29,739.67	21,707.67
<i>Taxes</i>	15,578.43	9,279.30	16,422.18	13,281.01
Property, poll, and income	15,053.13	9,189.24	15,945.10	12,915.10
Corporation, bank, etc.	525.30	90.06	477.08	365.91
<i>Licenses and permits</i>	2.00	4.00	14.00	10.00
<i>Fines and forfeits</i>	15.00	—	270.00	—
<i>Grants and gifts</i>	9,762.30	7,668.86	13,033.49	8,416.66
For expenses	9,762.30	7,668.86	13,033.49	8,366.66
For outlays	—	—	—	50.00
<i>All other</i>	—	—	—	—
Commercial	11,190.47	1,831.41	1,872.98	1,702.37
<i>Special assessments</i>	110.66	—	—	—
To meet expenses	110.66	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	838.16	685.72	524.21	514.46
<i>Departmental</i>	4,792.33	798.95	860.36	193.26
General government	214.95	7.50	48.00	35.50
Protection of persons and property	171.70	10.00	53.38	25.99
Health and sanitation	—	210.36	—	—
Highways	3,549.05	—	113.73	—
Charities	—	107.00	—	—
Soldiers' benefits	—	—	72.00	48.00
Schools	838.50	464.09	573.25	—
Libraries	3.06	—	—	6.30
Recreation	—	—	—	—
Unclassified	15.07	—	—	77.57
<i>Public service enterprises</i>	408.72	—	—	—
Electric light	—	—	—	—
Water	408.72	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	354.97	—	34.00	174.35
<i>Interest</i>	4,685.63	346.74	454.41	820.20
On sinking funds	—	—	—	—
On trust and investment funds	4,250.21	156.05	59.46	541.02
All other	435.42	190.69	394.95	279.18
NON-REVENUE.	\$49,836.09	\$4,968.16	\$18,595.08	\$14,433.45
Offsets to outlays	4,000.00	2,471.11	2,800.00	7,000.00
<i>Departmental</i>	4,000.00	2,471.11	2,800.00	7,000.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	15,000.00	—	13,000.00	3,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	15,000.00	—	13,000.00	3,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	4,149.11	739.60	619.87	1,280.80
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,149.11	739.60	619.87	1,280.80
Refunds	—	29.80	15.10	65.07
Agency, trust, and investment	26,686.98	1,727.65	2,160.11	3,087.58
<i>Taxes and licenses for State</i>	596.58	510.00	681.81	680.00
<i>Taxes for county</i>	677.02	1,034.42	1,278.35	1,404.40
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	25,413.38	183.23	199.95	1,003.18
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$40,548.20	\$21,254.68	\$34,412.65	\$30,410.04
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	—	13,000.00	3,000.00
Transfers and refunds	4,149.11	769.40	634.97	1,345.87
Agency, trust, and investment	26,686.98	1,727.65	2,160.11	3,087.58
Total receipts	\$86,384.29	\$23,751.73	\$50,207.73	\$37,843.49
Balance on hand, including funds	1,216.12	6,072.30	1,262.23	6,733.79
GRAND TOTAL	\$87,600.41	\$29,824.03	\$51,469.96	\$44,577.28

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
Maintenance	\$27,941.24	\$13,029.44	\$22,585.25	\$19,716.27
<i>Departmental</i>	27,107.61	13,024.44	22,442.30	19,276.14
General government	1,670.48	577.03	1,239.93	1,705.62
Protection of persons and property	1,471.07	254.42	756.17	661.49
Health and sanitation	218.63	149.50	1,239.50	555.50
Highways	11,145.42	5,930.60	8,629.49	7,956.04
Charities	724.75	234.25	1,027.72	440.68
Soldiers' benefits	30.00	—	72.00	48.00
Schools	10,960.74	5,449.78	8,654.20	6,471.93
Libraries	395.02	160.89	198.69	702.49
Recreation	—	—	—	100.00
Pensions	—	—	—	—
Unclassified	491.50	267.97	624.60	634.39
<i>Public service enterprises</i>	360.07	—	—	—
Electric light	—	—	—	—
Water	360.07	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	473.56	5.00	142.95	440.13
<i>Administration of trust funds</i>	—	—	—	—
Interest	\$78.69	—	\$585.25	\$86.47
<i>Loans, general purposes</i>	641.19	—	585.25	86.47
<i>Loans, public service enterprises</i>	237.50	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	12,142.51	4,654.92	4,780.51	6,837.59
<i>Departmental</i>	8,824.20	4,654.92	4,780.51	6,837.59
General government	—	—	—	68.50
Protection of persons and property	3,649.20	—	—	53.00
Health and sanitation	—	—	—	—
Highways	5,175.00	3,962.66	3,805.15	6,716.09
Charities	—	—	—	—
Schools	—	692.26	975.36	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	3,029.74	—	—	—
Electric light	—	—	—	—
Water	3,029.74	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	288.57	—	—	—
Municipal indebtedness	10,730.00	—	15,600.00	3,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	250.00	—	1,600.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	10,480.00	—	14,000.00	3,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,149.11	739.60	619.87	1,280.80
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	4,149.11	739.60	619.87	1,280.80
Refunds	—	29.80	15.10	65.07
Agency, trust, and investment	26,146.85	1,727.65	2,219.57	2,852.30
<i>Taxes and licenses for State</i>	596.58	510.00	681.81	680.00
<i>Taxes for county</i>	677.02	1,034.42	1,278.35	1,404.40
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	24,873.25	183.23	259.41	767.90
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$28,819.93	\$13,029.44	\$23,170.50	\$19,802.74
Permanent debt (except from sinking funds)	250.00	—	1,600.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,142.51	4,654.92	4,780.51	6,837.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,480.00	—	14,000.00	3,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	4,149.11	769.40	634.97	1,345.87
Agency, trust, and investment	26,146.85	1,727.65	2,219.57	2,852.30
Total payments	\$81,988.40	\$20,181.41	\$46,405.55	\$33,838.50
Balance on hand, including funds	5,612.01	9,642.62	5,064.41	10,738.78
GRAND TOTAL	\$87,600.41	\$29,824.03	\$51,469.96	\$44,577.28

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
REVENUE.	\$19,519.91	\$43,741.45	\$16,484.67	\$23,974.98
General	18,234.09	41,368.08	15,107.56	21,656.27
<i>Taxes</i>	<i>11,737.20</i>	<i>36,815.26</i>	<i>9,510.20</i>	<i>13,330.18</i>
Property, poll, and income	10,707.67	36,339.26	9,165.15	13,263.89
Corporation, bank, etc.	1,029.53	476.00	345.05	66.29
Licenses and permits	12.00	21.00	21.50	18.00
Fines and forfeits	75.00	110.00	51.60	82.10
Grants and gifts	6,409.89	4,421.82	5,524.26	8,225.99
For expenses	6,409.89	4,421.82	5,524.26	8,225.99
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	1,285.82	2,373.37	1,377.11	2,318.71
<i>Special assessments</i>	<i>—</i>	<i>26.50</i>	<i>—</i>	<i>—</i>
To meet expenses	—	26.50	—	—
To meet outlays	—	—	—	—
Privileges	761.50	735.93	439.82	325.34
Departmental	317.45	1,425.10	333.08	1,254.34
General government	—	—	—	2.00
Protection of persons and property	7.31	75.00	5.93	10.30
Health and sanitation	—	—	—	—
Highways	—	125.00	—	—
Charities	309.14	1,159.10	38.85	623.73
Soldiers' benefits	—	66.00	—	168.00
Schools	1.00	—	216.24	450.31
Libraries	—	—	1.85	—
Recreation	—	—	70.21	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	30.00	—	242.58	50.85
Interest	176.87	185.84	361.63	688.18
On sinking funds	—	—	—	—
On trust and investment funds	30.48	—	272.96	521.87
All other	146.39	185.84	88.67	166.31
NON-REVENUE.	\$8,268.51	\$36,796.28	\$15,589.78	\$32,070.92
Offsets to outlays	2,000.00	—	2,000.00	16,732.60
Departmental	2,000.00	—	2,000.00	16,732.60
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	3,500.00	32,500.00	11,026.55	12,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,500.00	30,000.00	11,000.00	12,000.00
Unpaid warrants or orders, current year	—	—	26.55	—
Premiums	—	—	—	—
Transfers	—	—	272.96	—
From sinking funds	—	—	—	—
All other	—	—	272.96	—
Refunds	—	27.59	52.63	66.76
Agency, trust, and investment	2,768.51	4,268.69	2,237.64	3,271.56
<i>Taxes and licenses for State</i>	<i>767.03</i>	<i>1,107.94</i>	<i>596.58</i>	<i>511.35</i>
Taxes for county	1,438.14	3,160.75	774.95	597.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	568.34	—	866.11	2,163.21
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$21,519.91	\$43,741.45	\$18,484.67	\$40,707.58
Premiums	—	—	—	—
Municipal indebtedness	3,500.00	32,500.00	11,026.55	12,000.00
Transfers and refunds	—	27.59	325.59	66.76
Agency, trust, and investment	2,768.51	4,268.69	2,237.64	3,271.56
Total receipts	\$27,788.42	\$80,537.73	\$32,074.45	\$56,045.90
Balance on hand, including funds	2,898.99	5,624.17	3,190.03	472.62
GRAND TOTAL	\$30,687.41	\$86,161.90	\$35,264.48	\$56,518.52

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
Maintenance	\$18,489.84	\$35,088.76	\$15,549.14	\$19,671.77
<i>Departmental</i>	18,426.84	34,841.01	15,163.73	19,540.92
General government	1,596.79	6,702.22	1,390.86	2,021.14
Protection of persons and property	170.31	2,895.65	413.33	533.90
Health and sanitation	557.40	824.03	409.61	402.54
Highways	6,810.54	7,322.07	4,908.40	5,758.56
Charities	1,525.71	3,385.54	159.50	1,571.17
Soldiers' benefits	—	—	—	198.00
Schools	7,363.67	12,573.93	6,899.96	7,946.18
Libraries	186.26	174.28	263.65	292.21
Recreation	—	494.50	166.08	—
Pensions	—	—	—	—
Unclassified	216.16	468.79	552.34	817.22
<i>Public service enterprises</i>	—	—	22.86	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	22.86	—
<i>Cemeteries</i>	63.00	247.75	362.55	120.85
<i>Administration of trust funds</i>	—	—	—	10.00
Interest	83.61	1,479.17	356.49	359.46
<i>Loans, general purposes</i>	83.61	1,479.17	356.49	359.46
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,999.73	3,000.00	2,502.97	18,060.75
<i>Departmental</i>	2,999.73	3,000.00	2,502.97	18,060.75
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	2,999.73	3,000.00	2,502.97	18,060.75
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	3,500.00	25,700.00	8,000.00	14,117.12
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	700.00	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	3,500.00	25,000.00	8,000.00	14,000.00
<i>Warrants or orders, previous years</i>	—	—	—	117.12
Transfers	—	—	272.96	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	272.96	—
Refunds	—	27.59	52.63	66.76
Agency, trust, and investment	2,798.99	4,268.69	1,637.64	3,271.56
<i>Taxes and licenses for State</i>	767.03	1,107.94	596.58	511.35
<i>Taxes for county</i>	1,438.14	3,160.75	774.95	597.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	593.82	—	266.11	2,163.21
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$18,573.45	\$36,567.93	\$15,905.63	\$20,031.23
Permanent debt (except from sinking funds)	—	700.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,999.73	3,000.00	2,502.97	18,060.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,500.00	25,000.00	8,000.00	14,117.12
Transfers (except to sinking funds)	—	27.59	325.59	66.76
and refunds	—	—	1,637.64	3,271.56
Agency, trust, and investment	2,798.99	4,268.69	—	—
Total payments	\$27,872.17	\$69,564.21	\$28,371.83	\$55,547.42
<i>Balance on hand, including funds</i>	2,815.24	16,597.69	6,892.65	971.10
GRAND TOTAL	\$30,687.41	\$86,161.90	\$35,264.48	\$56,518.52

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wendell POPULATION 333	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
REVENUE.	\$18,558.40	\$19,671.42	\$24,861.33	\$19,740.53
General	17,531.79	19,134.16	23,118.26	16,357.55
Taxes	10,713.91	10,622.65	15,596.10	7,499.69
Property, poll, and income	9,910.54	10,576.64	15,205.88	7,457.22
Corporation, bank, etc.	803.37	46.01	390.22	42.47
Licenses and permits	4.00	3.00	—	2.50
Fines and forfeits	64.00	10.00	—	—
Grants and gifts	6,749.88	8,498.51	7,522.16	8,855.36
For expenses	6,713.93	8,498.51	7,522.16	8,855.36
For outlays	35.95	—	—	—
All other	—	—	—	—
Commercial	1,026.61	537.26	1,743.07	3,383.00
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	298.08	349.06	1,009.59	394.50
Departmental	364.12	52.50	471.85	2,944.50
General government	42.50	13.00	—	—
Protection of persons and property	16.64	—	46.10	3.06
Health and sanitation	—	—	—	—
Highways	—	34.50	37.50	48.96
Charities	29.69	—	—	31.50
Soldiers' benefits	162.00	—	—	36.00
Schools	101.92	5.00	356.25	2,824.98
Libraries	8.67	—	32.00	—
Recreation	—	—	—	—
Unclassified	2.70	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	43.50	—	120.85	—
Interest	320.91	135.70	140.78	44.00
On sinking funds	—	—	—	—
On trust and investment funds	146.58	98.91	—	18.20
All other	174.33	36.79	140.78	25.80
NON-REVENUE.	\$12,165.77	\$13,285.44	\$17,376.99	\$14,974.79
Offsets to outlays	4,000.00	3,000.00	8,884.18	4,200.00
Departmental	4,000.00	3,000.00	8,884.18	4,200.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	4,000.00	7,019.21	5,000.00	8,800.00
Loans, general purposes	—	1,019.21	—	2,800.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	4,000.00	6,000.00	5,000.00	6,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	391.50	1,349.00	—	861.75
From sinking funds	—	—	—	—
All other	391.50	1,349.00	—	861.75
Refunds	32.63	41.80	101.81	70.84
Agency, trust, and investment	3,741.64	1,875.43	3,391.00	1,042.20
Taxes and licenses for State	1,190.00	596.58	1,022.71	340.00
Taxes for county	2,457.70	1,228.85	1,917.53	702.20
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	93.94	50.00	450.76	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$22,558.40	\$22,671.42	\$33,745.51	\$23,940.55
Premiums	—	—	—	—
Municipal indebtedness	4,000.00	7,019.21	5,000.00	8,800.00
Transfers and refunds	424.13	1,390.80	101.81	932.59
Agency, trust, and investment	3,741.64	1,875.43	3,391.00	1,042.20
Total receipts	\$30,724.17	\$32,956.86	\$42,238.32	\$34,715.34
Balance on hand, including funds	12,955.83	7,023.19	11,313.11	5,354.60
GRAND TOTAL	\$43,680.00	\$39,980.05	\$53,551.43	\$40,069.94

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
Maintenance	\$21,709.48	\$18,034.83	\$18,268.02	\$19,979.39
<i>Departmental</i>	21,665.98	18,034.83	17,347.17	19,993.39
General government	1,796.08	1,306.15	1,684.77	1,370.59
Protection of persons and property	551.92	78.30	180.20	192.87
Health and sanitation	363.00	175.75	365.00	242.26
Highways	8,025.58	6,966.19	8,116.33	5,965.32
Charities	1,449.47	1,121.80	240.00	1,489.04
Soldiers' benefits	124.00	—	—	98.00
Schools	8,575.00	7,811.34	6,105.01	10,504.95
Libraries	132.17	167.80	252.16	28.00
Recreation	100.00	15.00	23.75	—
Pensions	—	—	—	—
Unclassified	548.76	392.50	379.95	88.36
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	43.50	—	920.85	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	54.14	388.93	164.29	227.50
<i>Loans, general purposes</i>	54.14	388.93	164.29	227.50
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	6,184.50	5,408.91	11,892.87	9,861.20
<i>Departmental</i>	6,184.50	5,408.91	11,892.87	9,861.20
General government	—	—	—	—
Protection of persons and property	84.50	—	—	—
Health and sanitation	—	—	—	—
Highways	6,100.00	5,408.91	11,892.87	9,708.42
Charities	—	—	—	—
Schools	—	—	—	152.78
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	4,000.00	7,000.00	5,200.00	6,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,000.00	200.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	4,000.00	6,000.00	5,000.00	6,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	391.50	1,349.00	—	861.75
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	391.50	1,349.00	—	861.75
Refunds	32.63	41.80	101.81	70.84
Agency, trust, and investment	3,845.72	1,924.34	3,391.00	1,060.40
<i>Taxes and licenses for State</i>	1,190.00	596.58	1,022.71	340.00
<i>Taxes for county</i>	2,457.70	1,228.85	1,917.53	702.20
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	198.02	98.91	450.76	18.20
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$21,763.62	\$18,423.76	\$18,432.31	\$20,206.89
Permanent debt (except from sinking funds)	—	1,000.00	200.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,184.50	5,408.91	11,892.87	9,861.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,000.00	6,000.00	5,000.00	6,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	424.13	1,390.80	101.81	932.59
Agency, trust, and investment	3,845.72	1,924.34	3,391.00	1,060.40
Total payments	\$36,217.97	\$34,147.81	\$39,017.99	\$38,061.08
Balance on hand, including funds	7,462.03	5,832.24	14,533.44	2,008.86
GRAND TOTAL	\$43,680.00	\$39,980.05	\$53,551.43	\$40,069.94

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
REVENUE.	\$24,069.66	\$41,474.14	\$22,241.90	\$26,875.09
General	20,709.21	39,597.36	21,296.22	24,562.35
Taxes	13,403.29	30,668.49	11,749.83	13,562.29
Property, poll, and income	13,337.18	30,078.67	11,687.88	13,305.99
Corporation, bank, etc.	66.11	589.82	61.95	256.30
Licenses and permits	3.00	16.00	—	—
Fines and forfeits	—	—	225.00	100.00
Grants and gifts	7,302.92	8,912.87	9,321.39	10,900.06
For expenses	7,252.92	8,912.87	9,321.39	10,190.92
For outlays	50.00	—	—	709.14
All other	—	—	—	—
Commercial	3,360.45	1,876.78	945.68	2,312.74
Special assessments	246.07	—	—	—
To meet expenses	246.07	—	—	—
To meet outlays	—	—	—	—
Privileges	528.22	447.57	392.20	234.53
Departmental	1,732.71	1,178.03	254.50	1,634.50
General government	135.01	—	22.15	32.00
Protection of persons and property	23.73	9.53	6.64	1.89
Health and sanitation	—	—	125.71	—
Highways	1,507.50	—	4.00	—
Charities	—	—	—	—
Soldiers' benefits	48.00	—	96.00	60.00
Schools	—	1,168.50	—	1,483.12
Libraries	1.96	—	—	3.83
Recreation	—	—	—	—
Unclassified	16.51	—	—	103.66
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	90.26	5.00	—	—
Interest	763.19	246.18	298.98	393.71
On sinking funds	—	—	—	—
On trust and investment funds	432.17	—	—	178.57
All other	331.02	246.18	298.98	215.14
NON-REVENUE.	\$17,318.34	\$29,751.42	\$36,033.65	\$9,203.82
Offsets to outlays	4,297.92	2,499.85	20,000.00	1,856.18
Departmental	4,297.92	2,499.85	20,000.00	1,856.18
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	11,500.00	20,000.00	14,000.00	5,000.00
Loans, general purposes	—	—	3,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	11,500.00	20,000.00	11,000.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	404.79	2,327.00	646.88	725.65
From sinking funds	—	—	—	—
All other	404.79	2,327.00	646.88	725.65
Refunds	20.66	18.51	161.67	30.07
Agency, trust, and investment	1,094.97	4,906.06	1,225.10	1,591.92
Taxes and licenses for State	426.13	1,704.52	426.13	511.35
Taxes for county	483.58	3,195.88	798.97	1,034.42
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	185.26	5.66	—	46.15
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$28,367.58	\$43,973.99	\$42,241.90	\$28,731.27
Premiums	—	—	—	—
Municipal indebtedness	11,500.00	20,000.00	14,000.00	5,000.00
Transfers and refunds	425.45	2,345.51	808.55	755.72
Agency, trust, and investment	1,094.97	4,906.06	1,225.10	1,591.92
Total receipts	\$41,388.00	\$71,225.56	\$58,275.55	\$36,078.91
Balance on hand, including funds	559.66	3,645.83	2,536.72	527.60
GRAND TOTAL	\$41,947.66	\$74,871.39	\$60,812.27	\$36,606.51

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
Maintenance	\$19,342.38	\$31,114.60	\$18,735.34	\$20,416.81
<i>Departmental</i>	<i>19,106.94</i>	<i>31,087.60</i>	<i>18,735.34</i>	<i>20,379.03</i>
General government	1,053.94	2,047.00	1,219.89	1,635.91
Protection of persons and property	695.56	1,155.13	374.33	151.38
Health and sanitation	153.88	218.75	946.70	622.00
Highways	6,068.55	14,569.60	8,231.45	7,460.94
Charities	106.00	1,609.02	515.15	92.00
Soldiers' benefits	48.00	—	96.00	60.00
Schools	10,159.31	11,152.61	7,253.16	10,104.56
Libraries	383.15	—	98.66	103.52
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	428.55	335.49	—	148.72
<i>Public service enterprises</i>	<i>1.12</i>	<i>—</i>	<i>—</i>	<i>1.78</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	1.12	—	—	1.78
<i>Cemeteries</i>	<i>234.32</i>	<i>27.00</i>	<i>—</i>	<i>36.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	233.62	548.19	349.67	357.24
<i>Loans, general purposes</i>	<i>233.62</i>	<i>548.19</i>	<i>349.67</i>	<i>357.24</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,400.35	7,999.71	24,504.42	3,161.66
<i>Departmental</i>	<i>5,400.35</i>	<i>7,999.71</i>	<i>24,504.42</i>	<i>3,161.66</i>
General government	—	—	—	241.00
Protection of persons and property	100.00	—	—	—
Health and sanitation	—	—	—	—
Highways	5,300.35	4,999.71	24,504.42	1,960.21
Charities	—	—	—	—
Schools	—	3,000.00	—	960.45
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,000.00	20,000.00	14,000.00	5,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>20,000.00</i>	<i>13,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	404.79	2,327.00	646.88	725.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	404.79	2,327.00	646.88	725.65
Refunds	20.66	18.51	161.67	30.07
Agency, trust, and investment	1,020.22	4,906.06	1,225.10	1,724.34
<i>Taxes and licenses for State</i>	<i>426.13</i>	<i>1,704.52</i>	<i>426.13</i>	<i>511.35</i>
<i>Taxes for county</i>	<i>483.58</i>	<i>3,195.88</i>	<i>798.97</i>	<i>1,034.42</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>110.51</i>	<i>5.66</i>	<i>—</i>	<i>178.57</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$19,576.00	\$31,662.79	\$19,085.01	\$20,774.05
Permanent debt (except from sinking funds)	—	—	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,400.35	7,999.71	24,504.42	3,161.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,000.00	20,000.00	13,000.00	5,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	425.45	2,345.51	808.55	755.72
Agency, trust, and investment	1,020.22	4,906.06	1,225.10	1,724.34
Total payments	\$38,422.02	\$66,914.07	\$59,623.08	\$31,415.77
Balance on hand, including funds	3,525.64	7,957.32	1,189.19	5,190.74
GRAND TOTAL	\$41,947.66	\$74,871.39	\$60,812.27	\$36,606.51

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
REVENUE.	\$22,647.75	\$17,374.94	\$17,152.20	\$12,392.76
General	21,034.74	16,283.30	15,563.99	11,507.64
<i>Taxes</i>	<i>14,164.85</i>	<i>15,093.70</i>	<i>7,883.92</i>	<i>9,041.81</i>
Property, poll, and income	14,050.84	14,288.30	7,845.27	8,746.06
Corporation, bank, etc.	114.01	805.40	38.65	295.75
<i>Licenses and permits</i>	<i>5.00</i>	<i>11.50</i>	—	<i>20.00</i>
<i>Fines and forfeits</i>	<i>50.00</i>	—	—	—
<i>Grants and gifts</i>	<i>6,814.89</i>	<i>1,178.10</i>	<i>7,680.07</i>	<i>2,445.83</i>
For expenses	6,814.89	1,178.10	7,680.07	2,445.83
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	1,613.01	1,091.64	1,588.21	885.12
<i>Special assessments</i>	—	<i>11.00</i>	—	—
To meet expenses	—	11.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>433.80</i>	<i>765.91</i>	<i>380.64</i>	<i>728.95</i>
<i>Departmental</i>	<i>991.38</i>	<i>146.72</i>	<i>1,003.13</i>	<i>71.54</i>
General government	—	—	21.10	21.50
Protection of persons and property	4.77	8.52	48.79	5.54
Health and sanitation	—	—	—	—
Highways	1.25	16.00	—	—
Charities	—	—	—	—
Soldiers' benefits	—	48.00	—	—
Schools	982.14	30.00	933.24	—
Libraries	3.22	10.00	—	44.50
Recreation	—	—	—	—
Unclassified	—	34.20	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>9.60</i>	<i>40.00</i>	—	<i>16.00</i>
<i>Interest</i>	<i>178.23</i>	<i>128.01</i>	<i>204.44</i>	<i>68.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	73.12	91.91	123.59	64.31
All other	105.11	36.10	80.85	4.32
NON-REVENUE.	\$17,822.92	\$30,926.16	\$14,045.60	\$5,890.12
Offsets to outlays	3,000.00	27,616.83	4,500.00	—
<i>Departmental</i>	<i>3,000.00</i>	<i>27,616.83</i>	<i>4,500.00</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	—	7,500.00	3,500.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	—	<i>7,500.00</i>	<i>3,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,479.37	—	652.34	—
<i>From sinking funds</i>	—	—	—	—
All other	1,479.37	—	652.34	—
Refunds	15.37	66.32	21.00	38.26
Agency, trust, and investment	3,328.18	3,243.01	1,372.26	2,351.86
<i>Taxes and licenses for State</i>	<i>1,020.98</i>	<i>935.00</i>	<i>426.13</i>	<i>681.81</i>
<i>Taxes for county</i>	<i>1,755.50</i>	<i>2,125.05</i>	<i>877.75</i>	<i>1,545.50</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>551.70</i>	<i>182.96</i>	<i>68.88</i>	<i>124.55</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$25,647.75	\$44,991.77	\$21,652.20	\$12,392.76
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	—	7,500.00	3,500.00
Transfers and refunds	1,494.74	66.32	673.34	38.26
Agency, trust, and investment	3,328.18	3,243.01	1,372.26	2,351.86
Total receipts	\$40,470.67	\$48,301.10	\$31,197.80	\$18,282.88
Balance on hand, including funds	4,669.05	5,405.28	1,444.55	1,316.57
GRAND TOTAL	\$45,139.72	\$53,706.38	\$32,642.35	\$19,599.45

Graded According to Population of 1930 — Continued.

PAYMENTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
Maintenance	\$19,716.35	\$12,154.09	\$14,862.98	\$10,060.69
<i>Departmental</i>	19,505.29	12,115.09	14,862.98	9,894.69
General government	1,113.32	422.97	832.79	1,291.62
Protection of persons and property	243.15	509.50	357.33	310.25
Health and sanitation	306.00	135.00	124.00	59.90
Highways	6,591.64	3,495.89	5,413.75	3,245.95
Charities	649.80	417.17	315.71	15.00
Soldiers' benefits	—	48.00	—	—
Schools	10,278.32	6,833.47	7,604.77	4,837.09
Libraries	174.26	162.59	105.03	157.31
Recreation	50.00	—	—	—
Pensions	—	—	—	—
Unclassified	98.80	90.50	109.60	63.47
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	211.06	39.00	—	166.00
<i>Administration of trust funds</i>	—	—	—	—
Interest	173.41	—	311.30	95.43
<i>Loans, general purposes</i>	173.41	—	311.30	95.43
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	4,882.10	29,404.04	5,829.77	399.04
<i>Departmental</i>	4,882.10	29,404.04	5,829.77	399.04
General government	—	—	1,589.35	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,882.10	29,365.54	4,240.42	178.10
Charities	—	—	—	—
Schools	—	38.50	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	220.94
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	—	8,000.00	3,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	500.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	10,000.00	—	7,500.00	3,500.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,479.37	—	652.34	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,479.37	—	652.34	—
Refunds	15.37	66.32	21.00	38.26
Agency, trust, and investment	3,328.18	3,334.92	1,372.26	2,416.17
<i>Taxes and licenses for State</i>	1,020.98	935.00	426.13	681.81
<i>Taxes for county</i>	1,755.50	2,125.05	877.75	1,545.50
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	551.70	274.87	68.38	188.86
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$19,889.76	\$12,154.09	\$15,174.28	\$10,156.12
Permanent debt (except from sinking funds)	—	—	500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,882.10	29,404.04	5,829.77	399.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	7,500.00	3,500.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	1,494.74	66.32	673.34	38.26
Agency, trust, and investment	3,328.18	3,334.92	1,372.26	2,416.17
Total payments	\$39,594.78	\$44,959.37	\$31,049.65	\$16,509.59
<i>Balance on hand, including funds</i>	5,544.94	8,747.01	1,592.70	3,089.86
GRAND TOTAL	\$45,139.72	\$53,706.38	\$32,642.35	\$19,599.45

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
REVENUE.	\$21,567.92	\$18,590.71	\$18,027.54	\$18,113.18
General	18,002.72	17,478.37	15,826.65	17,296.23
<i>Taxes</i>	<i>10,161.83</i>	<i>10,631.88</i>	<i>10,412.58</i>	<i>9,722.47</i>
Property, poll, and income	9,874.84	10,548.98	10,329.66	9,440.22
Corporation, bank, etc.	286.99	82.90	82.92	282.25
<i>Licenses and permits</i>	<i>9.00</i>	<i>—</i>	<i>—</i>	<i>4.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>75.00</i>	<i>—</i>	<i>200.00</i>
<i>Grants and gifts</i>	<i>7,821.89</i>	<i>6,771.49</i>	<i>5,414.07</i>	<i>7,369.76</i>
For expenses	7,821.89	6,636.49	5,414.07	7,369.76
For outlays	—	135.00	—	—
All other	—	—	—	—
Commercial	3,565.20	1,112.34	2,200.89	816.95
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>67.75</i>
To meet expenses	—	—	—	67.75
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>508.83</i>	<i>752.16</i>	<i>482.90</i>	<i>365.03</i>
<i>Departmental</i>	<i>537.80</i>	<i>186.48</i>	<i>1,304.21</i>	<i>86.01</i>
General government	82.00	—	—	—
Protection of persons and property	6.40	—	125.81	23.00
Health and sanitation	—	—	22.50	—
Highways	—	88.25	—	7.00
Charities	—	40.00	—	49.00
Soldiers' benefits	48.00	—	72.00	—
Schools	—	45.00	1,051.78	.01
Libraries	—	13.23	10.12	—
Recreation	—	—	—	—
Unclassified	401.40	—	22.00	7.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5.00</i>	<i>30.00</i>	<i>206.00</i>	<i>5.00</i>
<i>Interest</i>	<i>2,513.57</i>	<i>143.70</i>	<i>207.78</i>	<i>293.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,270.05	4.98	65.87	52.51
All other	243.52	138.72	141.91	240.65
NON-REVENUE.	\$11,945.25	\$15,333.41	\$12,735.74	\$9,122.27
Offsets to outlays	3,720.00	2,999.88	1,500.00	3,000.00
<i>Departmental</i>	<i>3,720.00</i>	<i>2,999.88</i>	<i>1,500.00</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	10,000.00	8,002.31	3,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>2.31</i>	<i>—</i>
Transfers	1,064.84	490.00	751.80	1,279.04
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,064.84	490.00	751.80	1,279.04
Refunds	—	92.93	88.35	35.28
Agency, trust, and investment	2,160.41	1,750.60	2,393.28	1,807.95
<i>Taxes and licenses for State</i>	<i>511.35</i>	<i>595.00</i>	<i>596.58</i>	<i>511.35</i>
<i>Taxes for county</i>	<i>1,034.42</i>	<i>1,118.56</i>	<i>1,379.22</i>	<i>1,228.85</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>614.64</i>	<i>37.04</i>	<i>417.48</i>	<i>67.75</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$25,287.92	\$21,590.59	\$19,527.54	\$21,113.18
Premiums	—	—	2.31	—
Municipal indebtedness	5,000.00	10,000.00	8,000.00	3,000.00
Transfers and refunds	1,064.84	582.93	840.15	1,314.32
Agency, trust, and investment	2,160.41	1,750.60	2,393.28	1,807.95
Total receipts	\$33,513.17	\$33,924.12	\$30,763.28	\$27,235.45
Balance on hand, including funds	5,702.06	2,358.60	34.19	7,299.80
GRAND TOTAL	\$39,215.23	\$36,282.72	\$30,797.47	\$34,535.25

Graded According to Population of 1930 — Continued.

PAYMENTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
Maintenance	\$17,963.16	\$14,946.35	\$16,676.91	\$17,576.72
Departmental	17,847.58	14,816.23	16,522.80	17,495.72
General government	1,550.39	1,045.79	844.46	994.58
Protection of persons and property	371.03	167.60	367.51	460.48
Health and sanitation	251.00	175.00	169.90	170.00
Highways	5,531.80	5,982.20	6,118.39	5,701.83
Charities	672.45	1.28	24.00	1,021.48
Soldiers' benefits	48.00	85.00	48.00	—
Schools	7,912.84	6,936.97	8,336.87	7,394.88
Libraries	89.10	189.40	237.04	32.34
Recreation	—	15.35	22.18	3.00
Pensions	—	—	—	—
Unclassified	1,420.97	217.64	354.45	1,657.13
Public service enterprises	—	10.12	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	10.12	—	—
Cemeteries	85.00	120.00	154.11	81.00
Administration of trust funds	80.58	—	—	—
Interest	511.67	370.80	246.83	23.00
Loans, general purposes	511.67	370.80	246.83	23.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	4,875.94	4,240.57	2,327.00	5,125.00
Departmental	4,875.94	4,240.57	2,327.00	5,125.00
General government	—	—	—	133.34
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,805.94	3,995.09	2,327.00	4,925.00
Charities	—	73.50	—	66.66
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	171.98	—	—
Unclassified	70.00	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,750.00	9,500.00	6,323.57	3,000.00
From sinking funds	—	—	—	—
From revenue and other sources	750.00	500.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	9,000.00	6,000.00	3,000.00
Warrants or orders, previous years	—	—	323.57	—
Transfers	1,064.84	490.00	751.80	1,279.04
To sinking funds from revenue	—	—	—	—
All other	1,064.84	490.00	751.80	1,279.04
Refunds	—	92.93	88.35	35.28
Agency, trust, and investment	1,910.67	1,755.58	2,399.15	1,789.18
Taxes and licenses for State	511.35	595.00	596.58	511.35
Taxes for county	1,034.42	1,118.56	1,379.22	1,228.85
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	364.90	42.02	423.35	48.98
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$18,474.83	\$15,317.15	\$16,923.74	\$17,599.72
Permanent debt (except from sinking funds)	750.00	500.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,875.94	4,240.57	2,327.00	5,125.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	9,000.00	6,323.57	3,000.00
Transfers (except to sinking funds)	1,064.84	582.93	840.15	1,314.32
and refunds	1,910.67	1,755.58	2,399.15	1,789.18
Agency, trust, and investment	—	—	—	—
Total payments	\$37,076.28	\$31,396.23	\$28,813.61	\$28,828.22
Balance on hand, including funds	2,138.95	4,886.49	1,983.86	5,707.03
GRAND TOTAL	\$39,215.23	\$36,282.72	\$30,797.47	\$34,535.25

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
REVENUE.	\$17,845.59	\$14,952.76	\$14,500.01	\$16,056.63
General	16,998.38	13,871.53	13,221.08	14,940.66
<i>Taxes</i>	8,940.82	11,680.45	8,190.14	7,666.87
Property, poll, and income	8,911.06	7,235.25	8,102.81	7,608.82
Corporation, bank, etc.	29.76	4,445.20	87.33	58.05
<i>Licenses and permits</i>	15.00	—	7.00	—
<i>Fines and forfeits</i>	216.80	—	41.00	—
<i>Grants and gifts</i>	7,816.26	2,147.28	4,982.94	7,273.79
For expenses	7,816.26	2,147.28	4,982.94	7,273.79
For outlays	—	—	—	—
<i>All other</i>	9.50	43.80	—	—
Commercial	847.21	1,081.23	1,278.93	1,115.97
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	77.18	419.97	495.82	411.22
<i>Departmental</i>	585.80	271.16	672.40	489.73
General government	—	—	18.00	58.00
Protection of persons and property	—	6.12	10.00	5.91
Health and sanitation	—	—	—	—
Highways	57.50	—	56.88	3.50
Charities	—	—	561.87	—
Soldiers' benefits	—	—	—	—
Schools	528.30	252.00	25.00	422.32
Libraries	—	4.70	.65	—
Recreation	—	—	—	—
Unclassified	—	8.34	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	27.25	48.00
<i>Interest</i>	184.23	\$90.10	83.46	167.02
On sinking funds	—	—	—	—
On trust and investment funds	—	—	50.67	106.49
All other	184.23	390.10	32.79	60.53
NON-REVENUE.	\$13,735.06	\$4,006.15	\$8,522.98	\$17,300.02
Offsets to outlays	6,000.00	—	1,500.00	4,699.86
<i>Departmental</i>	6,000.00	—	1,500.00	4,699.86
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,000.00	—	4,500.00	11,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	7,000.00	—	4,500.00	11,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	413.00	22.66
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	413.00	22.66
Refunds	—	15.86	132.58	1.63
Agency, trust, and investment	735.06	3,990.29	1,977.40	1,575.93
<i>Taxes and licenses for State</i>	255.68	1,532.59	426.13	426.13
<i>Taxes for county</i>	479.38	2,457.70	798.97	862.02
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	752.30	287.78
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$23,845.59	\$14,952.76	\$16,000.01	\$20,756.49
Premiums	—	—	—	—
Municipal indebtedness	7,000.00	—	4,500.00	11,000.00
Transfers and refunds	—	15.86	545.58	24.23
Agency, trust, and investment	735.06	3,990.29	1,977.40	1,575.93
Total receipts	\$31,580.65	\$18,958.91	\$23,022.99	\$33,356.65
Balance on hand, including funds	2,254.22	19,002.82	1,270.45	103.84
GRAND TOTAL	\$33,834.87	\$37,961.73	\$24,293.44	\$33,460.49

Graded According to Population of 1930 — Continued.

PAYMENTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
Maintenance	\$14,479.56	\$14,702.68	\$11,593.34	\$14,273.16
<i>Departmental</i>	14,479.56	14,702.68	11,519.09	14,040.66
General government	1,327.37	780.76	1,308.44	934.50
Protection of persons and property	103.68	65.19	44.00	93.01
Health and sanitation	176.50	210.00	335.23	148.13
Highways	7,224.11	8,862.67	3,169.34	5,854.65
Charities	538.22	—	572.06	117.00
Soldiers' benefits	—	—	—	—
Schools	4,946.69	4,615.72	5,956.87	6,220.67
Libraries	—	76.72	99.15	77.89
Recreation	—	—	—	2.15
Pensions	—	—	—	—
Unclassified	162.99	91.62	34.00	592.66
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	74.25	232.50
<i>Administration of trust funds</i>	—	—	—	—
Interest	222.70	—	160.16	274.22
<i>Loans, general purposes</i>	222.70	—	160.16	274.22
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	8,027.99	2,600.00	3,284.60	5,500.00
<i>Departmental</i>	8,027.99	2,600.00	3,284.60	5,500.00
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,027.99	2,600.00	3,284.60	5,500.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,000.00	—	4,500.00	11,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	7,000.00	—	4,500.00	11,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	413.00	22.60
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	413.00	22.60
Refunds	—	15.86	132.58	1.63
Agency, trust, and investment	735.06	3,990.29	1,988.07	1,682.42
<i>Taxes and licenses for State</i>	255.68	1,532.59	426.13	426.13
<i>Taxes for county</i>	479.38	2,457.70	798.97	862.02
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	762.97	394.27
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$14,702.26	\$14,702.68	\$11,753.50	\$14,547.38
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,027.99	2,600.00	3,284.60	5,500.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,000.00	—	4,500.00	11,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	—	15.86	545.58	24.23
Agency, trust, and investment	735.06	3,990.29	1,988.07	1,682.42
Total payments	\$30,465.31	\$21,308.83	\$22,071.75	\$32,754.03
<i>Balance on hand, including funds</i>	3,369.56	16,652.90	2,221.69	706.46
GRAND TOTAL	\$33,834.87	\$37,961.73	\$24,293.44	\$33,460.49

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
REVENUE.	\$5,953.33	\$12,479.49	\$14,111.83	\$12,403.63
General	5,303.97	11,082.63	13,652.18	13,035.77
<i>Taxes</i>	3,371.16	6,283.31	7,422.28	7,630.71
Property, poll, and income	3,348.76	6,221.70	7,172.20	7,577.59
Corporation, bank, etc.	22.40	61.61	250.08	53.12
<i>Licenses and permits</i>	20.00	—	6.00	3.00
<i>Fines and forfeits</i>	—	—	—	1.00
<i>Grants and gifts</i>	1,912.81	4,799.32	6,223.90	5,401.06
For expenses	1,912.81	4,799.32	6,223.90	5,401.06
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	649.36	1,396.86	459.65	367.86
<i>Special assessments</i>	—	—	28.76	—
To meet expenses	—	—	28.76	—
To meet outlays	—	—	—	—
<i>Privileges</i>	409.50	245.87	58.91	241.15
<i>Departmental</i>	225.85	279.05	52.12	53.33
General government	152.95	16.62	17.67	—
Protection of persons and property	.90	.40	2.65	40.53
Health and sanitation	—	261.43	—	—
Highways	—	.60	—	12.80
Charities	—	—	—	—
Soldiers' benefits	72.00	—	—	—
Schools	—	—	.50	—
Libraries	—	—	1.30	—
Recreation	—	—	—	—
Unclassified	—	—	30.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	4.00	43.49	—
<i>Interest</i>	14.01	867.94	276.37	73.38
On sinking funds	—	—	—	—
On trust and investment funds	—	800.00	70.99	—
All other	14.01	67.94	205.38	73.38
NON-REVENUE.	\$6,859.37	\$6,805.20	\$12,495.78	\$5,865.40
Offsets to outlays	—	1,999.97	6,707.44	2,498.74
<i>Departmental</i>	—	1,999.97	6,707.44	2,498.74
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	6,250.00	4,000.00	5,000.00	2,000.00
<i>Loans, general purposes</i>	5,250.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	1,000.00	4,000.00	5,000.00	2,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	92.14	382.50
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	92.14	382.50
Refunds	50.00	17.50	5.22	4.50
Agency, trust, and investment	559.37	787.73	690.98	979.66
<i>Taxes and licenses for State</i>	170.00	340.90	255.68	426.13
<i>Taxes for county</i>	389.37	442.83	332.12	553.53
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	4.00	103.18	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$5,953.33	\$14,479.46	\$20,819.27	\$15,902.37
Premiums	—	—	—	—
Municipal indebtedness	6,250.00	4,000.00	5,000.00	2,000.00
Transfers and refunds	50.00	17.50	97.36	387.00
Agency, trust, and investment	559.37	787.73	690.98	979.66
Total receipts	\$12,812.70	\$19,284.69	\$26,607.61	\$19,269.03
Balance on hand, including funds	3,064.92	175.62	1,276.69	416.17
GRAND TOTAL	\$15,877.62	\$19,460.31	\$27,884.30	\$19,685.20

Graded According to Population of 1930 — Continued.

PAYMENTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
Maintenance	\$5,028.72	\$10,654.15	\$12,354.89	\$9,824.58
<i>Departmental</i>	5,028.72	10,538.79	12,219.26	9,719.58
General government	764.01	1,235.50	1,187.38	784.67
Protection of persons and property	9.63	185.70	223.45	216.13
Health and sanitation	36.00	835.40	174.26	208.68
Highways	201.13	3,959.68	3,563.07	3,937.00
Charities	514.01	72.40	—	—
Soldiers' benefits	60.00	—	—	—
Schools	3,290.80	4,004.64	6,452.07	4,077.07
Libraries	3.60	42.00	205.98	65.03
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	149.54	203.47	413.05	431.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	112.36	135.63	105.00
<i>Administration of trust funds</i>	—	3.00	—	—
Interest	24.05	111.95	153.33	16.95
<i>Loans, general purposes</i>	24.05	111.95	153.33	16.95
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	8,079.90	2,834.76	6,819.19	3,997.43
<i>Departmental</i>	8,079.90	2,834.76	6,819.19	3,997.43
General government	8,079.90	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	2,834.76	6,819.19	3,997.43
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,000.00	4,000.00	5,000.00	2,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	1,000.00	4,000.00	5,000.00	2,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	92.14	382.50
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	92.14	382.50
Refunds	50.00	17.50	5.22	4.50
Agency, trust, and investment	559.37	787.73	669.83	979.66
<i>Taxes and licenses for State</i>	170.00	340.90	235.68	426.13
<i>Taxes for county</i>	389.37	442.83	332.12	553.53
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	4.00	82.03	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$5,052.77	\$10,766.10	\$12,508.22	\$9,841.53
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,079.90	2,834.76	6,819.19	3,997.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,000.00	4,000.00	5,000.00	2,000.00
Transfers (except to sinking funds)	—	—	—	—
and refunds	50.00	17.50	97.36	387.00
Agency, trust, and investment	559.37	787.73	669.83	979.66
Total payments	\$14,742.04	\$18,406.09	\$25,094.60	\$17,205.62
Balance on hand, including funds	1,135.58	1,054.22	2,789.70	2,479.58
GRAND TOTAL	\$15,877.62	\$19,460.31	\$27,884.30	\$19,685.20

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
REVENUE.	\$10,682.74	\$11,968.66	\$5,530.60	\$8,751.38
General	10,172.68	11,744.77	5,443.67	8,405.28
Taxes	9,898.07	6,460.36	2,450.29	4,920.44
Property, poll. and income	9,735.73	6,233.19	2,433.43	4,897.62
Corporation, bank, etc.	162.34	227.17	16.86	22.82
Licenses and permits	64.00	1.00	—	1.00
Fines and forfeits	—	—	—	—
Grants and gifts	210.61	5,283.41	2,993.38	3,483.84
For expenses	210.61	5,283.41	2,993.38	3,483.84
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	510.06	223.89	86.93	346.10
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	15.28	40.43	50.63	269.44
Departmental	.72	118.07	2.00	1.93
General government	—	20.00	—	1.33
Protection of persons and property	.72	6.05	2.00	.60
Health and sanitation	—	—	—	—
Highways	—	72.02	—	—
Charities	—	—	—	—
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	20.00	—	—
Public service enterprises	414.50	—	—	—
Electric light	—	—	—	—
Water	240.00	—	—	—
All other	174.50	—	—	—
Cemeteries	—	—	—	—
Interest	79.56	65.39	34.30	74.73
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	64.57
All other	79.56	65.39	34.30	10.16
NON-REVENUE.	\$4,472.59	\$5,225.10	\$2,193.75	\$3,800.08
Offsets to outlays	—	—	280.60	2,500.00
Departmental	—	—	280.60	2,500.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	4,000.00	1,400.00	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	4,000.00	1,400.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	—	528.00
From sinking funds	—	—	—	—
All other	—	—	—	528.00
Refunds	18.00	—	23.11	37.02
Agency, trust, and investment	4,454.59	1,225.10	490.04	735.06
Taxes and licenses for State	1,363.61	426.13	170.45	255.63
Taxes for county	3,090.98	798.97	319.59	479.33
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	—	—	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$10,682.74	\$11,968.66	\$5,811.20	\$11,251.38
Premiums	—	—	—	—
Municipal indebtedness	—	4,000.00	1,400.00	—
Transfers and refunds	18.00	—	23.11	565.02
Agency, trust, and investment	4,454.59	1,225.10	490.04	735.06
Total receipts	\$15,155.33	\$17,193.76	\$7,724.35	\$12,551.46
Balance on hand, including funds	4,742.51	244.78	43.50	5,711.93
GRAND TOTAL	\$19,897.84	\$17,438.54	\$7,767.85	\$18,263.39

Graded According to Population of 1930 — Continued.

PAYMENTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
Maintenance	\$8,677.89	\$9,765.50	\$4,987.26	\$7,110.35
<i>Departmental</i>	6,396.63	9,765.50	4,981.26	7,095.35
General government	1,949.31	790.00	608.88	857.25
Protection of persons and property	105.00	365.00	12.00	9.60
Health and sanitation	148.08	45.00	90.00	10.00
Highways	848.12	5,512.83	1,529.72	2,923.56
Charities	—	—	—	—
Soldiers' benefits	—	—	—	—
Schools	2,868.91	2,957.11	2,657.41	3,266.89
Libraries	157.82	—	—	—
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	319.39	95.56	83.25	28.05
<i>Public service enterprises</i>	2,128.94	—	—	—
Electric light	—	—	—	—
Water	1,986.88	—	—	—
All other	142.06	—	—	—
<i>Cemeteries</i>	152.52	—	6.00	15.00
<i>Administration of trust funds</i>	—	—	—	—
Interest	—	273.19	123.09	—
<i>Loans, general purposes</i>	—	273.19	123.09	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	—	—	455.00	3,260.80
<i>Departmental</i>	—	—	455.00	3,260.80
General government	—	—	—	260.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	3,000.80
Charities	—	—	—	—
Schools	—	—	455.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	6,000.00	1,600.00	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	6,000.00	1,600.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	—	528.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	—	528.00
Refunds	18.00	—	23.11	37.02
Agency, trust, and investment	4,454.59	1,225.10	490.04	799.63
<i>Taxes and licenses for State</i>	1,363.61	426.13	170.45	255.68
<i>Taxes for county</i>	3,090.98	798.97	319.59	479.38
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	64.57
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$8,677.89	\$10,038.69	\$5,110.35	\$7,110.35
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	—	455.00	3,260.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	6,000.00	1,600.00	—
Transfers (except to sinking funds)	—	—	—	—
and refunds	18.00	—	23.11	565.02
Agency, trust, and investment	4,454.59	1,225.10	490.04	799.63
Total payments	\$13,150.48	\$17,263.79	\$7,678.50	\$11,735.80
Balance on hand, including funds	6,747.36	174.75	89.35	6,527.59
GRAND TOTAL	\$19,897.84	\$17,438.54	\$7,767.85	\$18,263.39

Graded According to Population of 1930 — Continued.

PAYMENTS.		Prescott POPULATION 48
Maintenance		\$9,420.97
<i>Departmental</i>		9,372.97
General government		659.21
Protection of persons and property		45.20
Health and sanitation		100.85
Highways		4,539.98
Charities		214.77
Soldiers' benefits		—
Schools		3,663.34
Libraries		—
Recreation		—
Pensions		—
Unclassified		149.62
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		48.00
<i>Administration of trust funds</i>		—
Interest		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
Outlays		—
<i>Departmental</i>		—
General government		—
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>From sinking funds</i>		—
<i>From revenue and other sources</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Warrants or orders, previous years</i>		—
Transfers		—
<i>To sinking funds from revenue</i>		—
<i>All other</i>		—
Refunds		125.77
Agency, trust, and investment		976.51
<i>Taxes and licenses for State</i>		170.45
<i>Taxes for county</i>		689.61
<i>Expenditures for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		116.45
<i>All other</i>		—
RECAPITULATION.		
Maintenance and interest		\$9,420.97
Permanent debt (except from sinking funds)		—
Sinking fund requirements from revenue		—
Outlays		—
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		—
Transfers (except to sinking funds)		—
and refunds		125.77
Agency, trust, and investment		976.51
Total payments		\$10,523.25
Balance on hand, including funds		2,477.58
GRAND TOTAL		\$13,000.83

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (233 TOWNS).		POPULATION 394,732
REVENUE.		\$22,657,440.30
General		19,231,105.98
<i>Taxes</i>		17,212,579.22
Property, poll, and income		16,427,210.09
Corporation, bank, etc.		785,369.13
<i>Licenses and permits</i>		41,763.44
<i>Fines and forfeits</i>		73,600.85
<i>Grants and gifts</i>		1,901,896.66
For expenses		1,844,441.77
For outlays		57,454.89
<i>All other</i>		1,265.81
Commercial		3,426,334.32
<i>Special assessments</i>		52,596.20
To meet expenses		38,279.34
To meet outlays		14,316.86
<i>Privileges</i>		844,371.61
<i>Departmental</i>		1,709,669.85
General government		58,340.13
Protection of persons and property		33,792.03
Health and sanitation		28,502.40
Highways		88,745.88
Charities		211,618.25
Soldiers' benefits		35,731.86
Schools		212,015.55
Libraries		10,754.98
Recreation		12,707.01
Unclassified		1,174,461.76
<i>Public service enterprises</i>		1,254,290.01
Electric light		530,122.79
Water		714,382.83
All other		9,784.39
<i>Cemeteries</i>		90,279.34
<i>Interest</i>		475,127.31
On sinking funds		4,841.91
On trust and investment funds		198,880.32
All other		271,405.08
NON-REVENUE.		\$17,223,012.00
Offsets to outlays		1,866,186.50
<i>Departmental</i>		1,825,979.37
<i>Public service enterprises</i>		38,409.27
<i>Cemeteries</i>		1,797.86
Municipal indebtedness		12,362,836.38
<i>Loans, general purposes</i>		1,347,346.96
<i>Loans, public service enterprises</i>		261,200.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		10,741,017.30
<i>Unpaid warrants or orders, current year</i>		9,327.20
<i>Premiums</i>		3,944.92
Transfers		206,174.38
<i>From sinking funds</i>		—
<i>All other</i>		206,174.38
Refunds		66,435.38
Agency, trust, and investment		2,721,379.36
<i>Taxes and licenses for State</i>		738,868.55
<i>Taxes for county</i>		1,169,061.80
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		796,697.63
<i>All other</i>		16,757.38
RECAPITULATION.		
Revenue and offsets to outlays		\$24,523,626.80
Premiums		3,944.92
Municipal indebtedness		12,358,891.46
Transfers and refunds		272,609.76
Agency, trust, and investment		2,721,379.36
Total receipts		\$39,880,452.30
Balance on hand, including funds		3,785,251.35
GRAND TOTAL		\$43,665,703.65

¹ Includes \$282.17 from administration of trust funds.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (233 TOWNS).

POPULATION
394,732

Maintenance	\$17,612,743.23
<i>Departmental</i>	16,590,448.52
General government	1,218,033.27
Protection of persons and property	1,441,816.12
Health and sanitation	646,723.14
Highways	4,083,356.76
Charities	964,464.62
Soldiers' benefits	85,977.06
Schools	7,380,939.98
Libraries	293,455.94
Recreation	152,623.66
Pensions	4,199.75
Unclassified	318,858.22
<i>Public service enterprises</i>	846,006.42
Electric light	393,135.13
Water	443,206.44
All other	9,664.85
<i>Cemeteries</i>	174,878.30
<i>Administration of trust funds</i>	1,409.99
Interest	748,736.07
<i>Loans, general purposes</i>	614,595.01
<i>Loans, public service enterprises</i>	134,141.06
<i>Loans, cemeteries</i>	—
Outlays	6,242,763.41
<i>Departmental</i>	5,564,621.18
General government	136,156.09
Protection of persons and property	285,362.80
Health and sanitation	202,836.61
Highways	3,423,800.11
Charities	2,778.03
Schools	1,226,689.79
Libraries	71,368.24
Recreation	183,300.16
Unclassified	32,329.35
<i>Public service enterprises</i>	665,863.95
Electric light	127,739.67
Water	536,770.13
All other	1,354.15
<i>Cemeteries</i>	12,278.28
Municipal indebtedness	12,001,968.73
<i>From sinking funds</i>	—
<i>From revenue and other sources</i>	¹ 1,222,327.03
<i>Bonds refunded, current year</i>	—
<i>Temporary loans (including revenue loans)</i>	10,773,097.30
<i>Warrants or orders, previous years</i>	6,544.40
Transfers	206,174.38
<i>To sinking funds from revenue</i>	1,400.00
<i>All other</i>	204,774.38
Refunds	66,435.38
Agency, trust, and investment	2,656,943.87
<i>Taxes and licenses for State</i>	738,868.55
<i>Taxes for county</i>	1,169,061.80
<i>Expenditures for grade crossings</i>	—
<i>Sinking and other permanent funds</i>	732,780.87
<i>All other</i>	16,232.65

RECAPITULATION.

Maintenance and interest	\$18,361,479.30
Permanent debt (except from sinking funds)	¹ 1,222,327.03
Sinking fund requirements from revenue	1,400.00
Outlays	6,242,763.41
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	10,779,641.70
Transfers (except to sinking funds)	—
and refunds	271,209.76
Agency, trust, and investment	2,656,943.87
Total payments	\$39,535,765.07
Balance on hand, including funds	4,129,938.58
GRAND TOTAL	\$43,665,703.65

¹ Includes \$14,500 paid from proceeds of sale of electric light plants; \$3,855.02 paid from offsets to outlays; \$3,840 paid to the county for debt incurred for bridge purposes; \$2,000 paid from proceeds of sale of town farm.



DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1929.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrant or Orders
					Revenue	Other	
Monson . . .	\$147,000.00	\$111,000.00	—	\$16,000.00	\$20,000.00	—	—
Falmouth . . .	518,000.00	269,500.00	—	248,500.00	—	—	—
Seekonk . . .	110,000.00	110,000.00	—	—	—	—	—
Blackstone . . .	83,000.00	53,000.00	—	—	30,000.00	—	—
Leicester . . .	64,000.00	9,000.00	—	—	55,000.00	—	—
Longmeadow . . .	465,850.00	409,350.00	—	6,500.00	50,000.00	—	—
Westport . . .	207,700.00	82,700.00	—	—	125,000.00	—	—
Dudley . . .	75,000.00	39,000.00	—	36,000.00	—	—	—
Dalton . . .	136,000.00	136,000.00	—	—	—	—	—
Templeton . . .	102,000.00	77,000.00	—	—	25,000.00	—	—
Acushnet . . .	66,671.83	35,598.00	—	—	30,000.00	—	\$1,073.83
Medfield . . .	87,000.00	83,000.00	—	4,000.00	—	—	—
Lee . . .	105,000.00	34,000.00	—	—	71,000.00	—	—
Wilmington . . .	462,250.00	16,250.00	—	350,000.00	96,000.00	—	—
Oxford . . .	142,500.00	92,500.00	—	—	50,000.00	—	—
Swansea . . .	55,000.00	55,000.00	—	—	—	—	—
Williamstown . . .	98,000.00	98,000.00	—	—	—	—	—
Holden . . .	229,600.00	126,500.00	—	83,100.00	20,000.00	—	—
Provincetown . . .	28,000.00	6,000.00	—	22,000.00	—	—	—
Warren . . .	69,900.00	69,900.00	—	—	—	—	—
Nantucket . . .	380,500.00	328,500.00	—	52,000.00	—	—	—
Rockport . . .	223,500.00	199,500.00	—	24,000.00	—	—	—
Westford . . .	99,400.00	99,400.00	—	—	—	—	—
East Bridgewater . . .	162,000.00	57,500.00	—	64,500.00	40,000.00	—	—
Wrentham . . .	80,600.00	40,000.00	—	40,600.00	—	—	—
Barre . . .	35,000.00	15,000.00	—	—	20,000.00	—	—
Holbrook . . .	149,300.00	109,300.00	—	10,000.00	30,000.00	—	—
Sharon . . .	277,800.00	207,800.00	—	13,000.00	57,000.00	—	—
Weston . . .	173,800.00	6,000.00	—	77,000.00	—	\$90,000.00	800.00
East Longmeadow . . .	97,000.00	49,500.00	—	27,500.00	20,000.00	—	—
West Bridgewater . . .	87,600.00	2,000.00	—	50,600.00	35,000.00	—	—
Bellingham . . .	44,500.00	34,500.00	—	—	10,000.00	—	—
Medway . . .	155,500.00	61,500.00	—	44,000.00	50,000.00	—	—
Dighton . . .	2,000.00	2,000.00	—	—	—	—	—
Belchertown . . .	39,500.00	39,500.00	—	—	—	—	—
Scituate . . .	210,750.00	185,750.00	—	—	25,000.00	—	—
Cohasset . . .	109,000.00	109,000.00	—	—	—	—	—
Ayer . . .	77,250.00	11,250.00	—	41,000.00	25,000.00	—	—
North Brookfield . . .	46,000.00	6,000.00	—	—	40,000.00	—	—
Hopedale . . .	114,000.00	114,000.00	—	—	—	—	—
Wayland . . .	81,700.00	15,000.00	—	26,700.00	40,000.00	—	—
Pepperell . . .	53,000.00	—	—	38,000.00	15,000.00	—	—
Lancaster . . .	13,000.00	13,000.00	—	—	—	—	—
Bourne . . .	61,000.00	61,000.00	—	—	—	—	—
Deerfield . . .	163,000.00	138,000.00	—	—	25,000.00	—	—
Holliston . . .	66,519.00	31,519.00	—	—	35,000.00	—	—
Hanover . . .	85,000.00	55,000.00	—	—	30,000.00	—	—
Lenox . . .	7,253.03	3,000.00	—	—	—	—	4,253.03
Norton . . .	152,650.00	29,650.00	—	113,000.00	10,000.00	—	—
Wilbraham . . .	142,000.00	33,000.00	—	94,000.00	15,000.00	—	—
Hadley . . .	50,000.00	30,000.00	—	—	20,000.00	—	—
Kingston . . .	55,100.00	30,500.00	—	24,600.00	—	—	—
Manchester . . .	195,000.00	195,000.00	—	—	—	—	—
Rehoboth . . .	36,000.00	6,000.00	—	—	30,000.00	—	—
Bedford . . .	177,200.00	110,400.00	—	41,800.00	25,000.00	—	—
Hopkinton . . .	164,000.00	78,000.00	—	56,000.00	30,000.00	—	—
Acton . . .	81,900.00	56,900.00	—	—	25,000.00	—	—
Hatfield . . .	8,000.00	8,000.00	—	—	—	—	—
Hardwick . . .	2,000.00	2,000.00	—	—	—	—	—
Rutland . . .	69,300.00	26,300.00	—	28,000.00	15,000.00	—	—
Groton . . .	81,512.50	66,512.50	—	—	15,000.00	—	—
Shirley . . .	26,500.00	21,500.00	—	—	5,000.00	—	—
Avon . . .	35,000.00	5,000.00	—	—	30,000.00	—	—
Ashland . . .	193,000.00	138,000.00	—	25,000.00	30,000.00	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1929 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Merrimac . . .	\$10,500.00	—	—	\$10,500.00	—	—	—
Groveland . . .	64,500.00	\$19,000.00	—	35,500.00	\$10,000.00	—	—
Harwich . . .	5,000.00	5,000.00	—	—	—	—	—
Douglas . . .	23,000.00	13,000.00	—	10,000.00	—	—	—
Salisbury . . .	62,100.00	37,100.00	—	—	25,000.00	—	—
Hanson . . .	86,000.00	48,000.00	—	13,000.00	25,000.00	—	—
Southborough . . .	58,700.00	58,700.00	—	—	—	—	—
Charlton . . .	71,034.00	46,000.00	—	—	25,000.00	—	\$34.00
Sutton . . .	11,800.00	11,800.00	—	—	—	—	—
Raynham . . .	30,000.00	20,000.00	—	—	10,000.00	—	—
West Boylston . . .	15,300.00	15,300.00	—	—	—	—	—
Millville . . .	46,500.00	31,500.00	—	—	15,000.00	—	—
Westwood . . .	8,000.00	8,000.00	—	—	—	—	—
Ashburnham . . .	41,400.00	11,900.00	—	4,500.00	25,000.00	—	—
Hull . . .	475,000.00	175,000.00	—	—	300,000.00	—	—
Hamilton . . .	40,000.00	20,000.00	—	—	20,000.00	—	—
Upton . . .	9,000.00	9,000.00	—	—	—	—	—
Northborough . . .	42,600.00	42,600.00	—	—	—	—	—
North Reading . . .	15,500.00	5,500.00	—	—	10,000.00	—	—
Chatham . . .	80,800.00	80,800.00	—	—	—	—	—
Westminster . . .	16,600.00	1,600.00	—	—	15,000.00	—	—
Lunenburg . . .	34,600.00	34,600.00	—	—	—	—	—
Williamsburg . . .	62,500.00	2,500.00	—	50,000.00	10,000.00	—	—
Northfield . . .	28,000.00	28,000.00	—	—	—	—	—
Georgetown . . .	3,000.00	—	—	3,000.00	—	—	—
Dennis . . .	—	—	—	—	—	—	—
Yarmouth . . .	3,700.00	3,700.00	—	—	—	—	—
Sturbridge . . .	14,400.00	4,400.00	—	—	10,000.00	—	—
Stockbridge . . .	66,000.00	60,000.00	—	6,000.00	—	—	—
Townsend . . .	12,032.50	2,000.00	—	—	10,000.00	—	32.50
Millis . . .	63,970.00	52,550.00	—	11,420.00	—	—	—
Burlington . . .	51,000.00	29,000.00	—	—	22,000.00	—	—
Middleton . . .	47,152.92	16,000.00	—	1,000.00	30,000.00	—	152.92
Cheshire . . .	29,000.00	29,000.00	—	—	—	—	—
Duxbury . . .	142,200.00	112,200.00	—	—	30,000.00	—	—
Freetown . . .	59,900.00	9,900.00	—	—	50,000.00	—	—
Nahant . . .	116,000.00	70,000.00	—	46,000.00	—	—	—
Sheffield . . .	—	—	—	—	—	—	—
Marion . . .	64,230.00	2,500.00	—	61,730.00	—	—	—
Marshfield . . .	675,000.00	75,000.00	—	600,000.00	—	—	—
Lynnfield . . .	53,000.00	33,000.00	—	—	20,000.00	—	—
Plainville . . .	27,170.33	13,000.00	—	11,200.00	—	—	2,970.33
Lakeville . . .	—	—	—	—	—	—	—
West Newbury . . .	18,000.00	3,000.00	—	—	15,000.00	—	—
Shelburne . . .	5,000.00	5,000.00	—	—	—	—	—
Tisbury . . .	200,430.00	137,430.00	—	63,000.00	—	—	—
Newbury . . .	31,849.94	16,849.94	—	—	15,000.00	—	—
Norwell . . .	63,000.00	33,000.00	—	—	30,000.00	—	—
Sterling . . .	—	—	—	—	—	—	—
Mattapoisett . . .	82,258.36	20,558.36	—	61,700.00	—	—	—
Buckland . . .	12,000.00	12,000.00	—	—	—	—	—
Lincoln . . .	75,000.00	—	—	60,000.00	15,000.00	—	—
Pembroke . . .	—	—	—	—	—	—	—
Essex . . .	41,500.00	41,500.00	—	—	—	—	—
Chester . . .	93,400.00	33,900.00	—	54,500.00	10,000.00	—	—
Southwick . . .	196,100.00	62,500.00	—	103,600.00	30,000.00	—	—
Littleton . . .	64,050.00	33,250.00	—	30,800.00	—	—	—
Sandwich . . .	73,000.00	43,000.00	—	—	30,000.00	—	—
Norfolk . . .	40,000.00	5,000.00	—	—	35,000.00	—	—
Colrain . . .	—	—	—	—	—	—	—
Carver . . .	4,000.00	4,000.00	—	—	—	—	—
Tyngsborough . . .	14,033.77	—	—	—	14,000.00	—	33.77
Rowley . . .	25,535.00	21,135.00	—	4,400.00	—	—	—
Brookfield . . .	25,000.00	25,000.00	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1929 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Oak Bluffs .	\$134,200.00	\$134,200.00	—	—	—	—	—
Clarksburg .	17,000.00	17,000.00	—	—	—	—	—
Edgartown .	68,125.00	68,125.00	—	—	—	—	—
Erving .	57.00	—	—	—	—	—	\$57.00
West Brookfield	34,508.02	6,500.00	—	\$18,000.00	\$10,000.00	—	8.02
Huntington .	15,450.00	450.00	—	—	15,000.00	—	—
Russell .	166,100.00	86,700.00	—	63,400.00	16,000.00	—	—
Dover .	12,000.00	12,000.00	—	—	—	—	—
Sudbury .	58,000.00	43,000.00	—	—	15,000.00	—	—
Orleans .	—	—	—	—	—	—	—
Lanesborough .	18,007.50	4,007.50	—	—	14,000.00	—	—
Sunderland .	39,000.00	39,000.00	—	—	—	—	—
Hinsdale .	6,000.00	6,000.00	—	—	—	—	—
Stow .	28,500.00	18,500.00	—	—	10,000.00	—	—
Rochester .	—	—	—	—	—	—	—
Whately .	13,000.00	8,000.00	—	—	5,000.00	—	—
West Stockbridge	27,000.00	17,000.00	—	—	10,000.00	—	—
Berkley .	18,000.00	12,000.00	—	—	6,000.00	—	—
Wenham .	30,000.00	30,000.00	—	—	—	—	—
Mendon .	11.00	—	—	—	—	—	11.00
Boylston .	28,400.00	17,900.00	\$500.00	—	10,000.00	—	—
Berlin .	—	—	—	—	—	—	—
Hubbardston .	20,000.00	—	—	—	20,000.00	—	—
Harvard .	—	—	—	—	—	—	—
Topsfield .	—	—	—	—	—	—	—
Gill .	10,800.00	10,800.00	—	—	—	—	—
Ashby .	15,300.00	15,300.00	—	—	—	—	—
Sherborn .	11,500.00	—	—	—	11,500.00	—	—
Southampton .	—	—	—	—	—	—	—
East Brookfield	4,000.00	4,000.00	—	—	—	—	—
Conway .	—	—	—	—	—	—	—
Bernardston .	5,000.00	—	—	—	5,000.00	—	—
Granby .	—	—	—	—	—	—	—
Brimfield .	—	—	—	—	—	—	—
New Marlborough	8,000.00	—	—	—	8,000.00	—	—
Ashfield .	—	—	—	—	—	—	—
Wellfleet .	—	—	—	—	—	—	—
Charlemont .	3,000.00	3,000.00	—	—	—	—	—
Brewster .	14,000.00	14,000.00	—	—	—	—	—
Bolton .	600.00	600.00	—	—	—	—	—
Royalston .	—	—	—	—	—	—	—
Halifax .	15,000.00	7,000.00	—	—	8,000.00	—	—
Princeton .	18,000.00	9,000.00	—	4,000.00	5,000.00	—	—
Hampden .	950.00	450.00	—	—	500.00	—	—
Leverett .	—	—	—	—	—	—	—
Granville .	15,650.00	5,450.00	—	10,200.00	—	—	—
Becket .	3,500.00	1,500.00	—	—	2,000.00	—	—
Paxton .	22,200.00	20,000.00	—	2,200.00	—	—	—
Petersham .	—	—	—	—	—	—	—
Boxford .	—	—	—	—	—	—	—
Richmond .	7,000.00	7,000.00	—	—	—	—	—
Carlisle .	12,800.00	7,800.00	—	—	5,000.00	—	—
Blandford .	31,700.00	11,100.00	—	20,600.00	—	—	—
Eastham .	—	—	—	—	—	—	—
Cummington .	—	—	—	—	—	—	—
Egremont .	—	—	—	—	—	—	—
Truro .	5,000.00	—	—	—	5,000.00	—	—
Plympton .	24,900.00	6,900.00	—	—	18,000.00	—	—
Dana .	10,000.00	—	—	—	10,000.00	—	—
Oakham .	—	—	—	—	—	—	—
Enfield .	1,500.00	1,500.00	—	—	—	—	—
Worthington .	—	—	—	—	—	—	—
Pelham .	1,500.00	1,500.00	—	—	—	—	—
Chesterfield .	—	—	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1929 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
New Salem . . .	—	—	—	—	—	—	—
Sandisfield . . .	\$5,110.25	\$1,110.25	—	—	\$4,000.00	—	—
New Braintree . . .	—	—	—	—	—	—	—
Windsor . . .	1,430.00	1,430.00	—	—	—	—	—
Dunstable . . .	10,500.00	—	—	\$4,500.00	6,000.00	—	—
Vesthampton . . .	—	—	—	—	—	—	—
Otis . . .	6,650.00	1,650.00	—	—	5,000.00	—	—
Warwick . . .	—	—	—	—	—	—	—
Hancock . . .	—	—	—	—	—	—	—
Mashpee . . .	34,000.00	4,000.00	—	—	30,000.00	—	—
Vales . . .	6,026.55	—	—	—	6,000.00	—	\$26.55
Phillipston . . .	3,016.92	—	—	—	3,000.00	—	16.92
Wendell . . .	—	—	—	—	—	—	—
Heath . . .	8,019.21	2,019.21	—	—	6,000.00	—	—
Monterey . . .	800.00	800.00	—	—	—	—	—
Hawley . . .	2,800.00	2,800.00	—	—	—	—	—
Boxborough . . .	—	—	—	—	—	—	—
Florida . . .	—	—	—	—	—	—	—
Savoy . . .	7,000.00	4,000.00	—	—	3,000.00	—	—
Plainfield . . .	—	—	—	—	—	—	—
Rowe . . .	—	—	—	—	—	—	—
West Tisbury . . .	—	—	—	—	—	—	—
Leyden . . .	1,500.00	1,500.00	—	—	—	—	—
Chilmark . . .	—	—	—	—	—	—	—
Goshen . . .	4,000.00	4,000.00	—	—	—	—	—
Gyringham . . .	4,000.00	1,000.00	—	—	3,000.00	—	—
Greenwich . . .	2,000.00	—	—	—	2,000.00	—	—
Shutesbury . . .	—	—	—	—	—	—	—
Washington . . .	—	—	—	—	—	—	—
Monroe . . .	—	—	—	—	—	—	—
Alford . . .	—	—	—	—	—	—	—
Middlefield . . .	—	—	—	—	—	—	—
Jay Head . . .	5,250.00	5,250.00	—	—	—	—	—
Montgomery . . .	—	—	—	—	—	—	—
Holland . . .	—	—	—	—	—	—	—
Tolland . . .	—	—	—	—	—	—	—
Sosnold . . .	—	—	—	—	—	—	—
Peru . . .	—	—	—	—	—	—	—
New Ashford . . .	800.00	—	—	—	800.00	—	—
Mount Washington . . .	—	—	—	—	—	—	—
Prescott . . .	—	—	—	—	—	—	—
233 Towns .	\$12,730,614.63	\$7,155,694.76	\$500.00	\$3,022,150.00	\$2,452,800.00	\$90,000.00	\$9,469.87

TABLE III. — *Relation of Indebtedness to Valuation — 1929.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property including motor vehicles as of April 1, 1929, together with the supplemental assessment of December, 1929, exclusive of the non-resident bank stock.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 64 towns which showed no funded or fixed debt.

TOWNS. (Population under 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Marshfield . . .	1,625	9.1	\$7,433,599	\$675,000.00	—	\$675,000.00
2 Wilmington . . .	4,013	8.3	4,437,312	366,250.00	—	366,250.00
3 Southwick . . .	1,461	7.9	2,093,686	168,100.00	—	168,100.00
4 Chester . . .	1,464	6.0	1,485,174	88,400.00	—	88,400.00
5 Ashland . . .	2,397	5.9	2,755,900	163,000.00	—	163,000.00
6 Holden . . .	3,871	5.8	3,594,216	209,600.00	—	209,600.00
7 Norton . . .	2,757	5.5	2,601,312	142,650.00	—	142,650.00
8 Bedford . . .	2,603	5.0	3,049,722	152,200.00	—	152,200.00
9 Hopkinton . . .	2,563	4.0	2,866,858	134,000.00	\$19,704.95	114,295.05
10 Longmeadow . . .	4,437	4.0	10,440,007	415,850.00	—	415,850.00
11 Rockport . . .	3,630	3.8	5,831,279	223,500.00	—	223,500.00
12 Monson . . .	4,918	3.8	3,335,117	127,000.00	—	127,000.00
13 Gay Head . . .	161	3.8	138,531	5,250.00	—	5,250.00
14 Russell . . .	1,237	3.6	4,178,613	150,100.00	—	150,100.00
15 Wilbraham . . .	2,719	3.5	3,607,045	127,000.00	—	127,000.00
16 Holbrook . . .	3,353	3.4	3,484,411	119,300.00	—	119,300.00
17 Nantucket . . .	3,678	3.4	11,114,925	380,500.00	—	380,500.00
18 Blandford . . .	545	3.4	932,684	31,700.00	—	31,700.00
19 Rutland . . .	2,442	3.4	1,617,903	54,300.00	—	54,300.00
20 Oak Bluffs . . .	1,333	3.3	4,009,235	134,200.00	—	134,200.00
21 Sunderland . . .	1,159	3.3	1,193,320	39,000.00	—	39,000.00
22 Tisbury . . .	1,541	3.2	6,195,715	200,430.00	—	200,430.00
23 Medway . . .	3,153	3.2	3,326,085	105,500.00	—	105,500.00
24 Sharon . . .	3,351	3.2	6,976,613	220,800.00	—	220,800.00
25 Deerfield . . .	2,882	3.2	4,373,915	138,000.00	—	138,000.00
26 Groveland . . .	2,336	2.9	1,865,787	54,500.00	—	54,500.00
27 Medfield . . .	4,066	2.8	3,067,818	87,000.00	—	87,000.00
28 Oxford . . .	3,943	2.8	3,342,306	92,500.00	—	92,500.00
29 Charlton . . .	2,154	2.6	1,766,835	46,000.00	—	46,000.00
30 Hopedale . . .	2,973	2.6	4,404,626	114,000.00	—	114,000.00
31 Essex . . .	1,465	2.5	1,647,349	41,500.00	—	41,500.00
32 East Bridgewater . . .	3,591	2.5	4,905,146	122,000.00	—	122,000.00
33 Falmouth . . .	4,821	2.5	20,875,034	518,000.00	—	518,000.00
34 Templeton . . .	4,159	2.4	3,148,731	77,000.00	—	77,000.00
35 Littleton . . .	1,447	2.4	2,641,020	64,050.00	—	64,050.00
36 Paxton . . .	672	2.4	920,754	22,200.00	—	22,200.00
37 Belchertown . . .	3,139	2.4	1,640,578	39,500.00	—	39,500.00
38 Dalton . . .	4,220	2.4	5,754,081	136,000.00	—	136,000.00
39 Millville . . .	2,111	2.3	1,350,735	31,500.00	—	31,500.00
40 Clarksburg . . .	1,296	2.3	749,456	17,000.00	—	17,000.00
41 Westford . . .	3,600	2.2	4,447,769	99,400.00	—	99,400.00
42 Seekonk . . .	4,762	2.2	4,973,908	110,000.00	—	110,000.00
43 Hanson . . .	2,184	2.2	2,762,229	61,000.00	—	61,000.00
44 Wrentham . . .	3,584	2.2	3,651,133	80,600.00	—	80,600.00
45 Millis . . .	1,738	2.1	2,994,412	63,970.00	—	63,970.00
46 Mattapoisett . . .	1,501	2.1	3,919,648	82,258.36	—	82,258.36
47 Blackstone . . .	4,674	2.1	2,582,734	53,000.00	—	53,000.00
48 East Longmeadow . . .	3,327	2.0	3,838,366	77,000.00	—	77,000.00
49 Boylston . . .	1,097	2.0	924,119	18,400.00	—	18,400.00
50 Cheshire . . .	1,697	2.0	1,474,190	29,000.00	—	29,000.00
51 Granville . . .	674	2.0	799,887	15,650.00	—	15,650.00
52 Dudley . . .	4,265	1.9	3,883,112	75,000.00	—	75,000.00
53 Nahant . . .	1,654	1.9	6,014,458	116,000.00	—	116,000.00
54 Northborough . . .	1,946	1.9	2,243,148	42,600.00	—	42,600.00
55 Weston . . .	3,332	1.8	9,364,423	173,000.00	—	173,000.00
56 Edgartown . . .	1,276	1.8	3,716,387	68,125.00	—	68,125.00
57 Warren . . .	3,765	1.8	3,823,339	69,900.00	—	69,900.00
58 Sudbury . . .	1,182	1.8	2,439,830	43,000.00	—	43,000.00
59 Rowley . . .	1,356	1.7	1,474,034	25,535.00	—	25,535.00
60 Brookfield . . .	1,352	1.7	1,466,048	25,000.00	—	25,000.00
61 West Brookfield . . .	1,255	1.7	1,445,656	24,500.00	—	24,500.00
62 Southborough . . .	2,166	1.7	3,480,390	58,700.00	—	58,700.00
63 Sandwich . . .	1,437	1.6	2,670,315	43,000.00	—	43,000.00
64 West Bridgewater . . .	3,206	1.6	3,386,797	52,600.00	—	52,600.00
65 Duxbury . . .	1,696	1.5	7,256,729	112,200.00	—	112,200.00
66 Manchester . . .	2,636	1.5	12,762,770	195,000.00	—	195,000.00
67 Plainville . . .	1,583	1.5	1,592,146	24,200.00	—	24,200.00
68 Groton . . .	2,434	1.5	4,382,480	66,512.50	—	66,512.50
69 Norwell . . .	1,519	1.5	2,179,336	33,000.00	—	33,000.00
70 Lunenburg . . .	1,923	1.5	2,350,641	34,600.00	—	34,600.00
71 Hanover . . .	2,808	1.5	3,775,328	55,000.00	—	55,000.00
72 Savoy . . .	307	1.4	277,211	4,000.00	—	4,000.00
73 Acton . . .	2,482	1.4	3,952,496	56,900.00	—	56,900.00

TABLE III. — *Relation of Indebtedness to Valuation — 1929 — Continued.*

TOWNS. (Population under 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
74 Chatham	1,931	1.4	\$5,672,320	\$80,800.00	—	\$80,800.00
75 Scituate	3,118	1.4	13,457,608	185,750.00	—	185,750.00
76 Ashby	982	1.2	1,111,870	15,300.00	—	15,300.00
77 Ayer	3,060	1.4	3,847,064	52,250.00	—	52,250.00
78 Northfield	1,888	1.4	2,073,034	28,000.00	—	28,000.00
79 West Stockbridge	1,124	1.3	1,310,424	17,000.00	—	17,000.00
80 Westport	4,408	1.3	6,375,064	82,700.00	—	82,700.00
81 Williamstown	3,900	1.3	7,677,268	98,000.00	—	98,000.00
82 Berkley	1,120	1.2	964,956	12,000.00	—	12,000.00
83 Marion	1,638	1.2	5,191,705	64,230.00	—	64,230.00
84 Bellingham	3,189	1.2	2,857,473	34,500.00	—	34,500.00
85 Douglas	2,195	1.2	1,909,874	23,000.00	—	23,000.00
86 Gill	983	1.2	910,329	10,800.00	—	10,800.00
87 Swansea	3,941	1.2	4,638,925	55,000.00	—	55,000.00
88 Kingston	2,672	1.2	4,671,586	55,100.00	—	55,100.00
89 Pepperell	2,922	1.2	3,267,815	38,000.00	—	38,000.00
90 Salisbury	2,194	1.1	3,248,181	37,100.00	—	37,100.00
91 Stockbridge	1,762	1.1	5,849,658	66,000.00	—	66,000.00
92 Burlington	1,722	1.1	2,660,432	29,000.00	—	29,000.00
93 Stow	1,142	1.1	1,724,227	18,500.00	—	18,500.00
94 Goshen	248	1.0	383,464	4,000.00	—	4,000.00
95 Raynham	2,136	1.0	1,917,624	20,000.00	—	20,000.00
96 Cohasset	3,083	1.0	11,078,069	109,000.00	—	109,000.00
97 Shirley	2,427	1.0	2,187,779	21,500.00	—	21,500.00
98 Richmond	583	1.0	720,652	7,000.00	—	7,000.00
99 Hawley	313	1.0	292,199	2,800.00	—	2,800.00
100 Hadley	2,682	0.9	3,169,505	30,000.00	—	30,000.00
101 Hull	2,047	0.9	18,578,676	175,000.00	—	175,000.00
102 Princeton	717	0.9	1,386,392	13,000.00	—	13,000.00
103 Lynnfield	1,594	0.9	3,551,682	33,000.00	—	33,000.00
104 Plympton	511	0.9	755,199	6,900.00	—	6,900.00
105 Ashburnham	2,079	0.9	1,818,184	16,400.00	—	16,400.00
106 Middleton	1,712	0.9	1,890,955	17,000.00	—	17,000.00
107 Acushnet	4,092	0.9	3,997,954	35,598.00	—	35,598.00
108 Carlisle	569	0.9	889,468	7,800.00	—	7,800.00
109 Dunstable	384	0.8	533,418	4,500.00	—	4,500.00
110 Holliston	2,864	0.8	3,783,320	31,519.00	—	31,519.00
111 Wenham	1,119	0.8	3,801,362	30,000.00	—	30,000.00
112 West Boylston	2,114	0.8	2,004,368	15,300.00	—	15,300.00
113 Wayland	2,937	0.7	5,572,538	41,700.00	—	41,700.00
114 Newbury	1,530	0.7	2,383,308	16,849.94	—	16,849.94
115 Whately	1,136	0.7	1,166,501	8,000.00	—	8,000.00
116 Brewster	769	0.6	2,181,218	14,000.00	—	14,000.00
117 Bourne	2,895	0.6	9,646,323	61,000.00	—	61,000.00
118 Provincetown	3,808	0.6	4,468,303	28,000.00	—	28,000.00
119 Lee	4,061	0.6	5,436,421	34,000.00	—	34,000.00
120 Upton	2,026	0.6	1,453,444	9,000.00	—	9,000.00
121 Sutton	2,147	0.6	1,917,686	11,800.00	—	11,800.00
122 Williamsburg	1,891	0.6	1,462,712	52,500.00	\$43,899.04	8,600.96
123 Hinsdale	1,144	0.6	1,026,616	6,000.00	—	6,000.00
124 Freetown	1,656	0.5	1,803,932	9,900.00	—	9,900.00
125 Heath	331	0.5	395,012	2,019.21	—	2,019.21
126 Merrimac	2,392	0.5	2,115,248	10,500.00	—	10,500.00
127 Leyden	261	0.5	306,166	1,500.00	—	1,500.00
128 Halifax	728	0.4	1,573,155	7,000.00	—	7,000.00
129 Barre	3,510	0.4	3,463,540	15,000.00	—	15,000.00
130 Buckland	1,497	0.4	2,803,716	12,000.00	—	12,000.00
131 Mashpee	361	0.4	1,059,819	4,000.00	—	4,000.00
132 Lancaster	2,897	0.4	3,604,609	13,000.00	—	13,000.00
133 East Brookfield	926	0.3	1,189,243	4,000.00	—	4,000.00
134 Lanesborough	1,170	0.3	1,203,914	4,007.50	—	4,007.50
135 Hamilton	2,044	0.3	6,088,002	20,000.00	—	20,000.00
136 Lincoln	1,493	0.3	3,082,397	60,000.00	49,993.45	10,006.55
137 Dover	1,195	0.3	3,809,068	12,000.00	—	12,000.00
138 Sturbridge	1,772	0.3	1,398,925	4,400.00	—	4,400.00
139 Otis	367	0.3	545,295	1,650.00	—	1,650.00
140 Windsor	387	0.3	473,168	1,430.00	—	1,430.00
141 Norfolk	1,429	0.3	1,766,023	5,000.00	—	5,000.00
142 Hatfield	2,476	0.3	2,939,766	8,000.00	—	8,000.00
143 Charlemont	816	0.3	1,167,245	3,000.00	—	3,000.00
144 Rehoboth	2,610	0.3	2,373,094	6,000.00	—	6,000.00
145 Avon	2,414	0.2	2,022,335	5,000.00	—	5,000.00
146 West Newbury	1,549	0.2	1,297,279	3,000.00	—	3,000.00
147 North Reading	1,945	0.2	2,386,866	5,500.00	—	5,500.00
148 North Brookfield	3,013	0.2	2,634,787	6,000.00	—	6,000.00
149 Tyringham	246	0.2	440,397	1,000.00	—	1,000.00
150 Leicester	4,445	0.2	4,035,901	9,000.00	—	9,000.00
151 Pelham	455	0.2	713,521	1,500.00	—	1,500.00
152 Enfield	497	0.2	769,830	1,500.00	—	1,500.00
153 Shelburne	1,544	0.2	2,847,427	5,000.00	—	5,000.00
154 Westwood	2,097	0.2	4,757,181	8,000.00	—	8,000.00
155 Becket	672	0.2	908,539	1,500.00	—	1,500.00

TABLE III. — *Relation of Indebtedness to Valuation — 1929 — Concluded.*

TOWNS. (Population under 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1929 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
156 Georgetown .	1,853	0.2	\$1,964,496	\$3,000.00	—	\$3,000.00
157 Sandisfield .	412	0.2	730,905	1,110.25	—	1,110.25
158 Carver .	1,381	0.1	3,095,215	4,000.00	—	4,000.00
159 Westminster .	1,925	0.1	1,506,312	1,600.00	—	1,600.00
160 Monterey .	321	0.1	788,235	800.00	—	800.00
161 Townsend .	1,752	0.1	2,017,160	2,000.00	—	2,000.00
162 Harwich .	2,329	0.1	5,576,268	5,000.00	—	5,000.00
163 Yarmouth .	1,794	0.1	4,403,935	3,700.00	—	3,700.00
164 Hampden .	684	0.1	676,849	450.00	—	450.00
165 Hardwick .	2,460	0.1	3,063,059	2,000.00	—	2,000.00
166 Bolton .	764	1 —	1,200,474	600.00	—	600.00
167 Dighton .	3,147	1 —	4,182,289	2,000.00	—	2,000.00
168 Lenox .	2,742	1 —	7,040,779	3,000.00	—	3,000.00
169 Huntington .	1,242	1 —	1,225,162	450.00	—	450.00
Totals .	353,594	—	\$557,780,593	\$10,268,344.76	\$113,597.44	\$10,154,747.32

¹ Less than one-tenth of one per cent.

TABLE IV.—*Debt Transactions for 1929 Classified by Character of Obligation.*

P. D. 79.

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of deepening Neponset River and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 144 to 263, under the section "Municipal Indebtedness."

TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Monson	\$6,000.00	—	\$75,000.00	—	—	\$11,000.00	\$5,000.00	\$70,000.00	—	—
Falmouth	30,000.00	—	320,000.00	—	—	17,500.00	33,500.00	320,000.00	—	—
Seekonk	57,000.00	—	50,000.00	—	—	13,000.00	—	50,000.00	—	—
Blackstone	—	—	80,000.00	—	—	13,000.00	—	95,000.00	—	—
Leicester	—	—	145,000.00	—	—	3,375.00	—	127,000.00	—	—
Longmeadow	26,000.00	—	110,000.00	—	—	38,500.00	3,500.00	100,000.00	—	—
Westport	6,900.00	—	325,000.00	—	—	28,700.00	—	325,000.00	—	—
Dudley	—	—	75,000.00	—	—	5,000.00	4,000.00	75,000.00	—	—
Dalton	16,000.00	—	90,000.00	—	—	7,500.00	—	90,000.00	—	—
Templeton	—	—	45,000.00	—	—	14,000.00	4,300.00	45,000.00	—	—
Acushnet	3,700.00	—	90,000.00	—	\$1,073.83	4,750.00	—	130,000.00	—	—
Medfield	5,000.00	—	50,000.00	—	—	7,000.00	2,000.00	50,000.00	—	—
Lee	—	—	94,000.00	—	—	20,000.00	—	88,000.00	—	—
Wilmington	5,500.00	—	146,000.00	—	—	6,750.00	—	135,000.00	—	—
Oxford	20,000.00	—	100,000.00	—	—	10,000.00	—	110,000.00	—	—
Swansea	—	—	70,000.00	—	—	4,000.00	—	70,000.00	—	—
Williamstown	—	—	140,000.00	—	—	23,000.00	—	140,000.00	—	\$491.70
Holden	4,000.00	—	70,000.00	—	—	15,000.00	9,500.00	50,000.00	—	—
Provincetown	—	—	20,000.00	—	—	1,000.00	5,000.00	20,000.00	—	—
Warren	—	—	50,000.00	—	—	6,000.00	—	50,000.00	—	—
Nantucket	159,000.00	—	70,000.00	—	—	22,500.00	2,000.00	70,000.00	—	—
Rockport	46,500.00	\$9,000.00	100,000.00	—	—	18,000.00	7,000.00	120,000.00	—	—
Westford	—	—	110,000.00	—	—	8,500.00	—	110,000.00	—	—
East Bridgewater	50,000.00	—	165,000.00	—	—	2,500.00	7,000.00	155,000.00	—	—
Wrentham	—	—	41,000.00	\$2,967.30	—	5,000.00	4,200.00	41,000.00	\$2,967.30	—
Barre	15,000.00	—	89,000.00	—	—	—	—	99,000.00	—	—
Holbrook	11,500.00	—	70,000.00	—	—	12,100.00	3,300.00	80,000.00	—	—
Sharon	—	9,000.00	192,000.00	—	—	17,900.00	2,000.00	135,000.00	—	—
Weston	—	—	80,000.00	230,000.00	800.00	—	5,000.00	80,000.00	140,000.00	—
East Longmeadow	10,000.00	—	70,000.00	—	—	5,000.00	5,000.00	60,000.00	—	—
West Bridgewater	—	—	85,000.00	—	—	3,000.00	5,535.00	70,000.00	—	—
Bellingham	18,000.00	—	30,000.00	—	—	1,500.00	—	30,000.00	—	—

TABLE IV.—*Debt Transactions for 1929 Classified by Character of Obligation — Continued.*

TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Medway	\$8,000.00	—	\$109,000.00	—	—	\$8,000.00	\$4,000.00	\$99,000.00	—	—
Dighton	—	—	40,000.00	—	—	1,000.00	—	40,000.00	—	—
Belchertown	—	—	35,000.00	—	—	6,000.00	—	35,000.00	—	—
Schuette	140,000.00	—	225,000.00	—	—	19,750.00	—	225,000.00	—	—
Cohasset	—	—	115,000.00	—	—	9,000.00	—	115,000.00	—	—
Ayer	6,000.00	\$14,000.00	70,000.00	—	—	2,250.00	2,000.00	62,000.00	—	—
North Brookfield	6,000.00	—	89,000.00	—	—	—	—	76,000.00	—	—
Hopedale	—	—	45,000.00	—	—	7,000.00	—	45,000.00	—	—
Wayland	—	26,700.00	92,000.00	\$4,000.00	—	5,500.00	500.00	82,000.00	\$4,000.00	—
Pepperell	—	—	50,000.00	—	—	—	5,500.00	45,000.00	—	—
Lancaster	9,000.00	—	30,000.00	—	—	8,500.00	—	30,000.00	—	—
Bourne	—	—	70,000.00	—	—	8,250.00	—	70,000.00	—	—
Deerfield	7,000.00	—	75,000.00	—	—	10,000.00	—	65,000.00	—	—
Holliston	—	—	85,000.00	—	—	2,050.00	—	90,000.00	—	—
Hanover	—	—	100,000.00	—	—	7,000.00	—	107,500.00	—	—
Lenox	—	—	100,000.00	—	\$4,253.03	7,500.00	—	100,000.00	—	—
Norton	4,500.00	—	62,000.00	—	—	5,000.00	6,000.00	62,000.00	—	—
Wilbraham	—	6,000.00	55,000.00	—	—	3,000.00	4,000.00	65,000.00	—	—
Hadley	—	—	55,000.00	—	—	4,500.00	—	80,000.00	—	—
Kingston	—	—	55,000.00	—	—	6,500.00	5,000.00	55,000.00	—	—
Manchester	—	—	105,000.00	—	—	16,000.00	—	105,000.00	—	—
Rehoboth	—	—	80,000.00	—	—	2,000.00	—	75,000.00	—	—
Bedford	—	—	74,000.00	—	—	11,000.00	4,400.00	99,000.00	—	—
Hopkinton	—	52,000.00	69,000.00	15,000.00	—	4,000.00	3,000.00	69,000.00	15,000.00	—
Acton	—	—	50,000.00	—	—	9,600.00	—	70,000.00	—	—
Hatfield	—	—	10,000.00	—	—	2,000.00	—	60,000.00	—	—
Hardwick	—	—	45,000.00	—	—	2,000.00	—	90,000.00	—	—
Rutland	9,500.00	15,000.00	30,000.00	—	—	3,300.00	3,000.00	38,000.00	—	—
Groton	8,512.50	—	115,000.00	—	—	20,000.00	—	115,000.00	—	—
Shirley	—	—	35,000.00	—	—	2,700.00	—	45,000.00	—	—
Avon	5,000.00	—	70,000.00	—	—	—	—	85,000.00	—	—
Ashland	122,000.00	—	60,000.00	—	—	4,000.00	2,500.00	40,000.00	—	—
Merrimac	—	—	25,000.00	—	—	2,000.00	3,500.00	25,000.00	—	—
Groveland	—	—	50,000.00	—	—	8,750.00	3,500.00	50,000.00	—	—
Harwich	—	—	30,000.00	10,000.00	—	5,000.00	—	10,000.00	10,000.00	—
Douglas	—	—	30,000.00	—	—	3,000.00	2,000.00	30,000.00	—	—

[illegible]

TABLE IV.—*Debt Transactions for 1929 Classified by Character of Obligation* — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne	\$5,000.00	—	\$24,000.00	—	—	—	—	\$24,000.00	—	—
Tisbury	135,000.00	—	30,000.00	—	—	\$805.00	\$7,000.00	30,000.00	—	—
Newbury	—	—	25,000.00	—	—	2,000.00	—	30,000.00	—	—
Norwell	7,000.00	—	50,000.00	—	—	—	—	40,000.00	—	—
Sterling	—	—	30,000.00	—	—	—	—	30,000.00	—	—
Mattapoisett	10,000.00	—	60,000.00	—	—	5,023.19	7,500.00	82,000.00	—	—
Buckland	—	—	20,000.00	\$5,000.00	—	2,000.00	—	20,000.00	\$5,000.00	—
Lincoln	—	—	60,000.00	—	—	7,000.00	4,000.00	60,000.00	—	—
Pembroke	—	—	60,000.00	—	—	7,000.00	—	60,000.00	—	—
Essex	35,000.00	—	28,000.00	14,000.00	—	2,500.00	—	28,000.00	14,000.00	—
Chester	—	\$27,000.00	40,000.00	—	—	4,700.00	2,000.00	50,000.00	10,000.00	\$22.50
Southwick	—	75,000.00	40,000.00	—	—	5,000.00	2,800.00	20,000.00	—	—
Littleton	2,000.00	1,300.00	40,000.00	—	—	5,350.00	3,000.00	40,000.00	—	—
Sandwich	—	—	40,000.00	—	—	8,000.00	—	40,000.00	—	—
Norfolk	5,000.00	—	57,950.00	—	—	1,300.00	—	42,950.00	—	—
Colrain	—	—	15,000.00	—	—	—	—	15,000.00	—	—
Carver	—	—	30,000.00	—	—	2,000.00	—	30,000.00	—	—
Tyngsborough	—	—	30,000.00	—	\$33.77	—	—	30,000.00	—	6.00
Rowley	14,225.00	—	29,400.00	—	—	1,770.00	400.00	29,400.00	—	—
Brookfield	—	—	20,000.00	—	—	4,000.00	—	20,000.00	—	—
Oak Bluffs	94,000.00	—	90,000.00	—	—	10,550.00	—	90,000.00	—	—
Clarksburg	—	—	20,000.00	—	—	3,000.00	—	20,000.00	—	—
Edgartown	—	—	15,000.00	—	—	7,625.00	—	15,000.00	—	—
Erving	—	—	25,000.00	—	—	11,000.00	—	25,000.00	—	—
West Brookfield	—	—	40,000.00	—	8.02	1,500.00	1,500.00	45,000.00	—	—
Huntington	—	—	35,000.00	—	—	1,450.00	—	35,000.00	—	—
Russell	—	10,000.00	96,000.00	—	—	8,200.00	3,800.00	96,000.00	—	—
Dover	—	—	35,000.00	—	—	6,000.00	—	35,000.00	—	—
Sudbury	—	—	35,000.00	—	—	5,000.00	—	35,000.00	—	—
Orleans	—	—	35,000.00	—	—	—	—	35,000.00	—	—
Lanesborough	—	—	24,000.00	—	—	572.50	—	32,000.00	—	—
Sunderland	—	—	20,000.00	—	—	3,250.00	—	20,000.00	—	—
Hinsdale	—	—	30,000.00	—	—	1,500.00	—	30,000.00	—	—
Stow	5,000.00	—	40,000.00	—	—	6,100.00	—	30,000.00	—	—
Rochester	—	—	12,000.00	—	—	—	—	12,000.00	—	—
Whately	—	—	30,000.00	—	—	3,000.00	—	33,000.00	—	1,518.53

TABLE IV.—Debt Transactions for 1929 Classified by Character of Obligation — Concluded.

TOWNS, (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Truro	—	—	\$10,000.00	—	—	—	—	\$10,000.00	—	—
Plympton	—	—	18,000.00	—	—	\$4,800.00	—	17,000.00	—	—
Dana	—	—	10,000.00	—	—	500.00	—	10,000.00	—	—
Oakham	—	—	5,000.00	—	—	—	\$14,000.00	5,000.00	—	—
Enfield	—	—	10,000.00	—	—	1,000.00	—	10,000.00	—	—
Worthington	—	—	12,000.00	—	—	—	—	15,000.00	—	—
Pelham	—	—	9,000.00	—	—	300.00	—	9,000.00	—	—
Chesterfield	—	—	—	—	—	—	—	—	—	—
New Salem	—	—	—	—	—	—	—	—	—	—
Sandisfield	\$1,110.25	—	10,000.00	—	—	—	—	11,000.00	—	—
New Brantree	—	—	7,000.00	—	—	—	—	13,200.00	—	—
Windsor	1,430.00	—	7,000.00	—	—	—	—	7,000.00	—	—
Dunstable	—	—	15,000.00	—	—	—	250.00	10,480.00	—	—
Westhampton	—	—	—	—	—	—	—	—	—	—
Otis	—	—	13,000.00	—	—	1,600.00	—	14,000.00	—	—
Warwick	—	—	3,000.00	—	—	—	—	3,000.00	—	—
Hancock	—	—	3,500.00	—	—	—	—	3,500.00	—	—
Mashpee	—	—	30,000.00	—	—	700.00	—	25,000.00	—	—
Wales	2,500.00	—	11,000.00	—	\$26.55	—	—	8,000.00	—	—
Phillipston	—	—	12,000.00	—	—	—	—	14,000.00	—	\$117.12
Wendell	—	—	4,000.00	—	—	—	—	—	—	—
Hath	—	—	6,000.00	—	—	—	—	4,000.00	—	—
Monterey	—	—	5,000.00	—	—	1,000.00	—	5,000.00	—	—
Hawley	2,800.00	—	6,000.00	—	—	200.00	—	6,000.00	—	—
Boxborough	—	—	6,000.00	\$5,500.00	—	—	—	6,500.00	\$5,500.00	—
Florida	—	—	20,000.00	—	—	—	—	20,000.00	—	—
Savoy	—	—	11,000.00	—	—	1,000.00	—	13,000.00	—	—
Plainfield	3,000.00	—	5,000.00	—	—	—	—	5,000.00	—	—
Rowe	—	—	10,000.00	—	—	—	—	10,000.00	—	—
West Tisbury	—	—	—	—	—	—	—	—	—	—
Leyden	—	—	7,500.00	—	—	500.00	—	7,500.00	—	—
Chilmark	—	—	3,500.00	—	—	—	—	3,500.00	—	—
Goshen	—	—	5,000.00	—	—	750.00	—	10,000.00	—	—
Tyringham	—	—	8,000.00	—	—	500.00	—	9,000.00	—	—
Greenwich	—	—	3,000.00	—	—	—	—	6,000.00	—	—
Shutesbury	—	—	—	—	—	—	—	3,000.00	—	323.57

TABLE V. — *Sinking and Loan Fund Payments to the State — 1929.*

TOWNS. (Population under 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Sharon	\$453.79	\$453.79	—	—	—	—
Weston	381.71	—	\$381.71	—	\$381.71	—
Cohasset	11.33	—	11.33	—	11.33	—
Westwood	754.41	562.70	191.71	—	191.71	—
Hull	766.99	—	766.99	—	766.99	—
Nahant	755.55	—	755.55	—	221.07	\$534.48
Dover	171.56	—	171.56	—	171.56	—
Totals	\$3,295.34	\$1,016.49	\$2,278.85	—	\$1,744.37	\$534.48

The following towns under 5,000 population made no sinking and loan fund payments to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:—

Acton	Enfield	Medfield	Sandwich
Acushnet	Erving	Medway	Savoy
Alford	Essex	Mendon	Scituate
Ashburnham	Falmouth	Merrimac	Seekonk
Ashby	Florida	Middlefield	Sheffield
Ashfield	Freetown	Middleton	Shelburne
Ashland	Gay Head	Millis	Sherborn
Avon	Georgetown	Millville	Shirley
Ayer	Gill	Monroe	Shutesbury
Barre	Goshen	Monson	Southampton
Becket	Gosnold	Monterey	Southborough
Bedford	Granby	Montgomery	Southwick
Belchertown	Granville	Mount Washington	Sterling
Bellingham	Greenwich	Nantucket	Stockbridge
Berkley	Groton	New Ashford	Stow
Berlin	Groveland	New Braintree	Sturbridge
Bernardston	Hadley	Newbury	Sudbury
Blackstone	Halifax	New Marlborough	Sunderland
Blandford	Hamilton	New Salem	Sutton
Bolton	Hampden	Norfolk	Swansea
Bourne	Hancock	Northborough	Templeton
Boxborough	Hanover	North Brookfield	Tisbury
Boxford	Hanson	Northfield	Tolland
Boylston	Hardwick	North Reading	Topsfield
Brewster	Harvard	Norton	Townsend
Brimfield	Harwich	Norwell	Truro
Brookfield	Hatfield	Oak Bluffs	Tyngsborough
Buckland	Hawley	Oakham	Tyringham
Burlington	Heath	Orleans	Upton
Carlisle	Hinsdale	Otis	Wales
Carver	Holbrook	Oxford	Warren
Charlemont	Holden	Paxton	Warwick
Charlton	Holland	Pelham	Washington
Chatham	Holliston	Pembroke	Wayland
Cheshire	Hopedale	Pepperell	Wellfleet
Chester	Hopkinton	Peru	Wendell
Chesterfield	Hubbardston	Petersham	Wenham
Chilmark	Huntington	Phillipston	West Boylston
Clarksburg	Kingston	Plainfield	West Bridgewater
Colrain	Lakeville	Plainville	West Brookfield
Conway	Lancaster	Plympton	Westford
Cummington	Lanesborough	Prescott	Westhampton
Dalton	Lee	Princeton	Westminster
Dana	Leicester	Provincetown	West Newbury
Deerfield	Lenox	Ravenna	Westport
Dennis	Leverett	Rehoboth	West Stockbridge
Dighton	Leyden	Richmond	West Tisbury
Douglas	Lincoln	Rochester	Whately
Dudley	Littleton	Rockport	Wilbraham
Dunstable	Longmeadow	Rowe	Williamsburg
Duxbury	Lunenburg	Rowley	Williamstown
East Bridgewater	Lynnfield	Royalston	Wilmington
East Brookfield	Manchester	Russell	Windor
Eastham	Marion	Rutland	Worthington
East Longmeadow	Marshfield	Salisbury	Wrentham
Edgartown	Mashpee	Sandisfield	Yarmouth
Egremont	Mattapoisett		

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1929.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Monson	\$16,000.00	\$16,000.00	—	—	100.0	—	—
Falmouth	51,000.00	51,000.00	—	—	100.0	—	—
Seekonk	13,000.00	13,000.00	—	—	100.0	—	—
Blackstone	13,000.00	13,000.00	—	—	100.0	—	—
Leicester	3,375.00	3,375.00	—	—	100.0	—	—
Longmeadow	42,000.00	42,000.00	—	—	100.0	—	—
Westport	28,700.00	28,700.00	—	—	100.0	—	—
Dudley	9,000.00	9,000.00	—	—	100.0	—	—
Dalton	7,500.00	7,500.00	—	—	100.0	—	—
Templeton	18,300.00	18,300.00	—	—	100.0	—	—
Acushnet	4,750.00	4,750.00	—	—	100.0	—	—
Medfield	9,000.00	9,000.00	—	—	100.0	—	—
Lee	20,000.00	20,000.00	—	—	100.0	—	—
Wilmington	6,750.00	6,750.00	—	—	100.0	—	—
Oxford	10,000.00	10,000.00	—	—	100.0	—	—
Swansea	4,000.00	4,000.00	—	—	100.0	—	—
Williamstown	23,000.00	23,000.00	—	—	100.0	—	—
Holden	24,500.00	24,500.00	—	—	100.0	—	—
Provincetown	6,000.00	6,000.00	—	—	100.0	—	—
Warren	6,000.00	6,000.00	—	—	100.0	—	—
Nantucket	24,500.00	24,500.00	—	—	100.0	—	—
Rockport	23,000.00	¹ 23,000.00	—	—	100.0	—	—
Westford	8,500.00	8,500.00	—	—	100.0	—	—
East Bridgewater	9,500.00	9,500.00	—	—	100.0	—	—
Wrentham	9,200.00	9,200.00	—	—	100.0	—	—
Holbrook	15,400.00	15,400.00	—	—	100.0	—	—
Sharon	20,353.79	19,900.00	—	\$453.79	97.8	—	2.2
Weston	5,381.71	5,000.00	—	381.71	92.9	—	7.1
East Longmeadow	10,000.00	10,000.00	—	—	100.0	—	—
West Bridgewater	8,535.00	8,535.00	—	—	100.0	—	—
Bellingham	1,500.00	1,500.00	—	—	100.0	—	—
Medway	12,000.00	12,000.00	—	—	100.0	—	—
Dighton	1,000.00	1,000.00	—	—	100.0	—	—
Belchertown	6,000.00	6,000.00	—	—	100.0	—	—
Scituate	19,750.00	19,750.00	—	—	100.0	—	—
Cohasset	9,011.33	9,000.00	—	11.33	99.9	—	0.1
Ayer	4,250.00	4,250.00	—	—	100.0	—	—
Hopedale	7,000.00	7,000.00	—	—	100.0	—	—
Wayland	6,000.00	6,000.00	—	—	100.0	—	—
Pepperell	5,000.00	² 5,000.00	—	—	100.0	—	—
Lancaster	8,500.00	8,500.00	—	—	100.0	—	—
Bourne	8,250.00	8,250.00	—	—	100.0	—	—
Deerfield	10,000.00	10,000.00	—	—	100.0	—	—
Holliston	8,050.00	8,050.00	—	—	100.0	—	—
Hanover	7,000.00	7,000.00	—	—	100.0	—	—
Lenox	7,500.00	7,500.00	—	—	100.0	—	—
Norton	11,000.00	11,000.00	—	—	100.0	—	—
Wilbraham	7,000.00	7,000.00	—	—	100.0	—	—
Hadley	8,340.00	³ 8,340.00	—	—	100.0	—	—
Kingston	11,500.00	11,500.00	—	—	100.0	—	—
Manchester	16,000.00	16,000.00	—	—	100.0	—	—
Rehoboth	2,000.00	2,000.00	—	—	100.0	—	—
Bedford	15,400.00	15,400.00	—	—	100.0	—	—
Hopkinton	7,400.00	7,000.00	\$400.00	—	94.6	5.4	—
Acton	9,600.00	9,600.00	—	—	100.0	—	—
Hatfield	2,000.00	2,000.00	—	—	100.0	—	—
Hardwick	2,000.00	2,000.00	—	—	100.0	—	—
Rutland	6,300.00	6,300.00	—	—	100.0	—	—
Groton	20,000.00	20,000.00	—	—	100.0	—	—
Shirley	2,700.00	2,700.00	—	—	100.0	—	—
Ashland	6,500.00	6,500.00	—	—	100.0	—	—
Merrimac	5,500.00	5,500.00	—	—	100.0	—	—
Groveland	12,250.00	12,250.00	—	—	100.0	—	—
Harwich	5,000.00	5,000.00	—	—	100.0	—	—
Douglas	5,000.00	5,000.00	—	—	100.0	—	—
Salisbury	7,600.00	7,600.00	—	—	100.0	—	—
Hanson	8,000.00	8,000.00	—	—	100.0	—	—
Southborough	8,900.00	8,900.00	—	—	100.0	—	—
Charlton	—	—	—	—	—	—	—
Sutton	3,600.00	3,600.00	—	—	100.0	—	—
Raynham	3,500.00	3,500.00	—	—	100.0	—	—
West Boylston	5,200.00	5,200.00	—	—	100.0	—	—
Millville	11,100.00	11,100.00	—	—	100.0	—	—
Westwood	1,754.41	1,000.00	—	754.41	57.0	—	43.0
Ashburnham	8,200.00	8,200.00	—	—	100.0	—	—
Hull	47,016.99	46,250.00	—	766.99	98.4	—	1.6

¹ Serial loans amounting to \$2,000 were paid from offsets to outlays.² Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.³ Includes \$3,840 paid Hampshire County on account of Connecticut River Bridge.⁴ Serial loans amounting to \$2,000 were paid from proceeds of sale of town farm.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1929*
— Continued.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hamilton . . .	\$4,500.00	\$4,500.00	—	—	100.0	—	—
Upton . . .	3,000.00	3,000.00	—	—	100.0	—	—
Northborough . . .	4,000.00	4,000.00	—	—	100.0	—	—
North Reading . . .	3,250.00	3,250.00	—	—	100.0	—	—
Chatham . . .	8,700.00	8,700.00	—	—	100.0	—	—
Westminster . . .	1,000.00	1,000.00	—	—	100.0	—	—
Lunenburg . . .	5,600.00	5,600.00	—	—	100.0	—	—
Williamsburg . . .	3,300.00	2,300.00	\$1,000.00	—	69.7	30.3	—
Northfield . . .	5,500.00	5,500.00	—	—	100.0	—	—
Georgetown . . .	1,000.00	1,000.00	—	—	100.0	—	—
Yarmouth . . .	2,400.00	2,400.00	—	—	100.0	—	—
Sturbridge . . .	1,300.00	1,300.00	—	—	100.0	—	—
Stockbridge . . .	18,000.00	18,000.00	—	—	100.0	—	—
Townsend . . .	3,000.00	3,000.00	—	—	100.0	—	—
Millis . . .	16,900.00	16,900.00	—	—	100.0	—	—
Burlington . . .	3,000.00	3,000.00	—	—	100.0	—	—
Middleton . . .	4,000.00	4,000.00	—	—	100.0	—	—
Cheshire . . .	3,000.00	3,000.00	—	—	100.0	—	—
Duxbury . . .	17,700.00	17,700.00	—	—	100.0	—	—
Freetown . . .	3,300.00	3,300.00	—	—	100.0	—	—
Nahant . . .	9,755.55	9,000.00	—	\$755.55	92.3	—	7.7
Marion . . .	13,730.00	13,730.00	—	—	100.0	—	—
Marshfield . . .	9,000.00	9,000.00	—	—	100.0	—	—
Lynnfield . . .	7,000.00	7,000.00	—	—	100.0	—	—
Plainville . . .	3,400.00	3,400.00	—	—	100.0	—	—
Lakeville . . .	1,500.00	1,500.00	—	—	100.0	—	—
West Newbury . . .	1,000.00	1,000.00	—	—	100.0	—	—
Tisbury . . .	7,805.00	7,805.00	—	—	100.0	—	—
Newbury . . .	2,000.00	2,000.00	—	—	100.0	—	—
Norwell . . .	2,000.00	2,000.00	—	—	100.0	—	—
Mattapoisett . . .	12,629.19	12,629.19	—	—	100.0	—	—
Buckland . . .	2,000.00	2,000.00	—	—	100.0	—	—
Lincoln . . .	11,000.00	11,000.00	—	—	100.0	—	—
Pembroke . . .	7,000.00	7,000.00	—	—	100.0	—	—
Essex . . .	2,000.00	¹ 2,000.00	—	—	100.0	—	—
Chester . . .	6,700.00	6,700.00	—	—	100.0	—	—
Southwick . . .	7,800.00	7,800.00	—	—	100.0	—	—
Littleton . . .	8,350.00	8,350.00	—	—	100.0	—	—
Sandwich . . .	8,000.00	8,000.00	—	—	100.0	—	—
Norfolk . . .	1,300.00	1,300.00	—	—	100.0	—	—
Carver . . .	2,000.00	2,000.00	—	—	100.0	—	—
Rowley . . .	1,939.98	² 1,939.98	—	—	100.0	—	—
Brookfield . . .	4,000.00	4,000.00	—	—	100.0	—	—
Oak Bluffs . . .	10,550.00	10,550.00	—	—	100.0	—	—
Clarksburg . . .	3,000.00	3,000.00	—	—	100.0	—	—
Edgartown . . .	7,500.00	³ 7,500.00	—	—	100.0	—	—
Erving . . .	11,000.00	11,000.00	—	—	100.0	—	—
West Brookfield . . .	3,000.00	3,000.00	—	—	100.0	—	—
Huntington . . .	1,450.00	1,450.00	—	—	100.0	—	—
Russell . . .	12,000.00	12,000.00	—	—	100.0	—	—
Dover . . .	6,171.56	6,000.00	—	171.56	97.2	—	2.8
Sudbury . . .	5,000.00	5,000.00	—	—	100.0	—	—
Lanesborough . . .	572.50	572.50	—	—	100.0	—	—
Sunderland . . .	3,250.00	3,250.00	—	—	100.0	—	—
Hinsdale . . .	1,500.00	1,500.00	—	—	100.0	—	—
Stow . . .	6,100.00	6,100.00	—	—	100.0	—	—
Whately . . .	3,000.00	3,000.00	—	—	100.0	—	—
West Stockbridge . . .	2,000.00	2,000.00	—	—	100.0	—	—
Berkley . . .	2,000.00	2,000.00	—	—	100.0	—	—
Wenham . . .	2,000.00	⁴ 2,000.00	—	—	100.0	—	—
Boylston . . .	6,000.00	6,000.00	—	—	100.0	—	—
Harvard . . .	2,500.00	2,500.00	—	—	100.0	—	—
Gill . . .	1,800.00	1,800.00	—	—	100.0	—	—
Ashby . . .	1,200.00	1,200.00	—	—	100.0	—	—
Sherborn . . .	500.00	500.00	—	—	100.0	—	—
Bernardston . . .	800.00	800.00	—	—	100.0	—	—
Charlemont . . .	1,000.00	1,000.00	—	—	100.0	—	—
Brewster . . .	2,000.00	2,000.00	—	—	100.0	—	—
Bolton . . .	200.00	200.00	—	—	100.0	—	—
Halifax . . .	2,000.00	2,000.00	—	—	100.0	—	—
Princeton . . .	2,500.00	2,500.00	—	—	100.0	—	—
Hampden . . .	450.00	450.00	—	—	100.0	—	—
Granville . . .	1,950.00	1,950.00	—	—	100.0	—	—
Becket . . .	1,500.00	1,500.00	—	—	100.0	—	—

¹ Serial loans amounting to \$500 were paid from offsets to outlays.² Serial loans amounting to \$230.02 were paid from offsets to outlays.³ Serial loans amounting to \$125 were paid from offsets to outlays.⁴ Serial loans amounting to \$1,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1929*
— Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Paxton . . .	\$500.00	\$500.00	—	—	100.0	—	—
Boxford . . .	1,000.00	1,000.00	—	—	100.0	—	—
Richmond . . .	3,000.00	3,000.00	—	—	100.0	—	—
Carlisle . . .	1,500.00	1,500.00	—	—	100.0	—	—
Blandford . . .	4,000.00	4,000.00	—	—	100.0	—	—
Plympton . . .	4,800.00	4,800.00	—	—	100.0	—	—
Dana . . .	500.00	500.00	—	—	100.0	—	—
Oakham . . .	—	—	—	—	—	—	—
Enfield . . .	1,000.00	1,000.00	—	—	100.0	—	—
Pelham . . .	300.00	300.00	—	—	100.0	—	—
Dunstable . . .	250.00	250.00	—	—	100.0	—	—
Otis . . .	1,600.00	1,600.00	—	—	100.0	—	—
Mashpee . . .	700.00	700.00	—	—	100.0	—	—
Heath . . .	1,000.00	1,000.00	—	—	100.0	—	—
Monterey . . .	200.00	200.00	—	—	100.0	—	—
Savoy . . .	1,000.00	1,000.00	—	—	100.0	—	—
Leyden . . .	500.00	500.00	—	—	100.0	—	—
Goshen . . .	750.00	750.00	—	—	100.0	—	—
Tyringham . . .	500.00	500.00	—	—	100.0	—	—
Totals	\$1,203,372.01	\$1,198,676.67	\$1,400.00	\$3,295.34	99.6	0.1	0.3

¹ Serial loans amounting to \$14,000 were paid from proceeds of sale of electric light plant.

The following towns showed no payments on account of funded or fixed debt:—

Alford	Florida	New Braintree	Shutesbury
Ashfield	Gay Head	New Marlborough	Southampton
Avon	Gosnold	New Salem	Sterling
Barre	Granby	North Brookfield	Tolland
Berlin	Greenwich	Orleans	Topsfield
Boxborough	Hancock	Peru	Truro
Brimfield	Hawley	Petersham	Tyngsborough
Chesterfield	Holland	Phillipston	Wales
Chilmark	Hubbardston	Plainfield	Warwick
Colrain	Leverett	Prescott	Washington
Conway	Mendon	Rochester	Wellfleet
Cummington	Middlefield	Rowe	Wendell
Dennis	Monroe	Royalston	Westhampton
East Brookfield	Montgomery	Sandisfield	West Tisbury
Eastham	Mount Washington	Sheffield	Windsor
Egremont	New Ashford	Shelburne	Worthington

DIVISION C

CASH BALANCES

TABLE VII. *Cash Balances.*

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1929				CASH AT END OF 1929							
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts
Monson . . .	\$16,262.12	\$16,262.12	—	—	—	—	\$23,034.50	\$23,034.50	—	—	—	—
Falmouth . . .	85,424.38	84,542.09	—	—	—	—	87,188.06	86,100.32	—	—	\$1,087.74	—
Seakonk . . .	26,943.63	26,943.63	—	—	—	—	29,995.82	29,995.82	—	—	—	—
Blackstone . . .	11,980.17	11,980.17	—	—	—	—	7,520.25	7,520.25	—	—	—	—
Leicester . . .	5,297.63	4,999.25	—	298.38	—	—	11,812.50	11,554.61	—	—	257.89	—
Longmeadow . . .	165,286.13	164,864.83	—	—	—	\$421.30	86,645.76	86,286.88	—	—	269.98	\$88.90
Westport . . .	39,881.17	34,464.52	—	—	—	2,285.06	39,291.34	33,905.58	—	\$3,365.20	—	2,020.56
Dudley . . .	15,220.89	15,220.89	—	—	—	—	20,888.58	20,888.58	—	—	—	—
Dalton . . .	11,274.58	11,274.48	—	—	—	—	24,881.73	22,235.61	—	102.87	2,543.25	—
Templeton . . .	32,507.45	32,507.45	—	—	—	—	40,624.90	40,624.90	—	—	—	—
Acushnet . . .	10,309.46	10,309.46	—	—	—	—	364.86	364.86	—	—	—	—
Medfield . . .	15,722.83	15,722.83	—	—	—	—	16,133.76	15,908.76	—	225.00	—	—
Lee . . .	43,627.71	43,627.71	—	—	—	—	37,785.71	37,785.71	—	—	—	—
Wilmington . . .	47,472.71	47,230.62	—	—	—	35.32	30,252.24	30,100.70	—	—	151.54	—
Oxford . . .	45,676.15	45,258.79	—	—	—	234.37	41,377.91	40,962.31	—	—	181.23	234.37
Swansea . . .	10,752.83	10,365.23	—	—	—	—	22,020.56	21,920.56	—	—	100.00	—
Williamstown . . .	1,294.61	1,294.61	—	—	—	—	17,962.37	17,962.37	—	—	—	—
Holden . . .	21,682.03	21,682.03	—	—	—	—	55,018.57	55,018.57	—	—	—	—
Provincetown . . .	26,614.61	26,518.84	—	—	—	—	51,854.26	51,708.83	—	—	145.43	—
Warren . . .	33,337.81	33,337.81	—	—	—	—	24,379.84	24,379.84	—	—	—	—
Nantucket . . .	177,376.91	177,376.91	—	—	—	—	57,060.74	57,060.74	—	—	—	—
Rockport . . .	36,701.87	35,861.59	—	—	—	—	41,421.37	40,550.37	—	—	871.00	—
Westford . . .	25,134.25	25,083.64	—	—	—	—	13,573.19	13,384.06	—	—	189.13	—
East Bridgewater . . .	14,056.90	13,284.98	—	—	—	381.88	34,480.77	33,987.99	—	—	110.90	381.88
Wrentham . . .	28,126.48	27,239.20	—	—	—	25.00	31,862.54	31,031.84	—	—	830.70	—
Barre . . .	24,864.24	24,864.24	—	—	—	—	25,288.46	25,288.46	—	—	—	—
Holbrook . . .	30,381.05	29,870.48	—	—	—	—	23,038.04	22,380.45	—	—	476.81	180.78
Sharon . . .	49,682.04	49,665.24	—	—	16.80	—	9,278.24	8,779.36	—	—	498.88	—
Weston . . .	47,810.06	41,199.22	—	—	400.00	—	45,729.40	39,381.73	—	—	6,347.67	—
East Longmeadow . . .	6,108.28	4,664.29	—	—	—	55.54	3,959.52	1,432.03	—	—	2,488.02	69.47
West Bridgewater . . .	18,378.41	18,378.41	—	—	—	—	31,781.34	31,599.31	—	—	182.03	—
Bellingham . . .	8,395.23	8,370.23	—	—	—	25.00	19,711.80	19,686.80	—	—	—	25.00
Medway . . .	9,720.54	9,720.54	—	—	—	—	6,396.31	6,396.31	—	—	—	—
Dighton . . .	55,944.49	55,944.49	—	—	—	—	39,623.09	39,623.09	—	—	—	—
Belchertown . . .	6,475.64	6,306.33	—	—	—	98.84	9,563.84	9,245.37	—	—	219.63	98.84
Belchertown . . .	23,603.67	23,603.67	—	—	—	—	129,407.21	129,407.21	—	—	—	—

Cohasset	36,845.26	36,377.43	—	—	467.83	—	—	45,862.98	43,118.51	—	—	244.47	2,500.00
Ayer	2,822.68	2,822.68	—	—	—	—	—	5,536.86	4,935.26	—	—	601.60	—
North Brookfield	19,037.01	19,037.01	—	—	—	—	—	32,769.79	22,769.79	—	—	—	—
Hopedale	51,938.50	51,247.56	—	—	690.94	—	—	51,347.30	50,548.38	—	—	798.92	—
Wayland	1,678.75	340.14	1,120.43	193.18	—	—	25.00	2,785.45	1,228.12	—	1,069.78	445.55	52.00
Pepperell	32,545.24	31,867.10	—	678.14	—	—	—	13,723.46	13,482.54	—	—	240.92	—
Lancaster	23,011.70	22,969.20	—	42.50	—	—	—	19,863.41	19,846.69	—	—	16.72	—
Bourne	13,814.54	13,687.04	127.50	—	—	—	—	51,535.24	51,535.24	—	—	—	—
Deerfield	14,735.18	14,628.56	—	—	—	—	—	22,008.72	21,887.94	120.78	—	—	—
Holliston	12,551.23	12,551.23	—	—	—	—	—	11,062.33	11,062.33	—	—	—	—
Hanover	10,102.93	10,102.93	—	—	—	—	—	3,311.86	3,311.86	—	—	—	—
Lenox	21,454.62	21,454.62	—	—	—	—	—	915.73	915.73	—	—	—	—
Norton	4,175.62	3,579.49	—	596.13	—	—	—	8,149.14	7,500.92	—	—	648.22	—
Wilbraham	12,750.15	12,750.15	—	—	—	—	—	7,547.37	7,547.37	—	—	—	—
Hadley	19,738.24	19,738.24	—	—	—	—	—	1,581.85	1,581.85	—	—	—	—
Kingston	10,374.66	932.81	92.29	9,268.73	—	80.83	—	6,461.18	4,026.04	—	—	1,355.31	80.83
Manchester	63,522.91	63,273.42	\$127.50	45.83	76.16	—	—	63,553.73	63,311.54	\$147.00	—	19.03	76.16
Rehoboth	22,658.15	22,658.15	—	—	—	—	—	30,833.92	30,833.92	—	1,000.00	323.46	400.00
Bedford	53,706.69	49,479.20	1,200.00	3,027.49	—	—	—	33,629.16	31,905.70	—	—	—	—
Hopkinton	7,181.16	7,181.16	—	—	—	—	—	27,314.02	27,314.02	—	—	—	—
Acton	19,427.87	19,286.75	—	141.12	—	—	—	18,814.62	18,656.26	—	—	158.36	—
Hatfield	23,140.56	23,140.56	—	—	—	—	—	33,067.45	33,067.45	—	—	—	—
Hardwick	26,464.04	3,246.38	600.00	16,517.76	—	—	—	26,456.77	9,794.33	16,662.44	—	—	—
Rutland	3,596.47	3,596.47	—	—	—	—	—	7,601.76	7,601.76	—	—	—	—
Groton	11,015.05	9,937.54	—	1,077.51	—	—	—	10,930.63	10,277.41	—	—	653.22	—
Shirley	5,244.23	5,205.39	—	38.84	—	—	—	4,037.37	3,623.87	37.50	—	426.00	—
Avon	16,002.01	16,002.01	—	—	—	—	—	3,023.70	3,023.70	100.00	—	—	—
Ashland	18,678.85	18,678.85	—	—	—	—	—	30,710.17	30,610.17	—	—	—	—
Merrimac	23,196.87	23,196.87	—	—	—	—	—	36,512.36	35,248.26	—	—	1,264.10	262.60
Groveland	9,244.50	8,966.90	100.00	—	177.60	—	—	9,089.18	8,826.58	—	—	—	—
Harwich	20,962.73	20,962.73	—	—	—	—	—	33,569.75	33,569.74	—	—	—	—
Douglas	11,400.28	9,191.56	9.60	2,199.12	—	—	—	16,454.53	13,246.70	—	—	2,207.83	—
Salisbury	38,893.76	38,605.74	—	288.02	—	—	—	17,188.89	16,734.62	—	—	454.27	—
Hanson	43,937.77	45,701.41	236.63	—	—	—	—	15,736.25	15,543.26	192.99	—	—	—
Southborough	43,142.77	41,614.13	843.54	274.48	—	—	—	47,444.93	45,915.50	996.21	312.06	221.16	—
Charlton	12,187.30	11,841.60	112.76	232.94	—	—	—	15,695.71	15,487.69	62.93	52.93	155.09	—
Sutton	15,532.59	15,532.59	—	.06	—	—	—	5,416.16	5,415.90	—	—	.26	—
Raynham	10,185.18	10,185.18	—	—	—	—	—	13,277.85	13,277.85	—	—	—	—
West Boylston	42,850.99	42,850.99	—	—	—	—	—	40,661.05	40,661.05	—	—	—	—
Millville	2,845.36	2,845.36	—	—	—	—	—	10,515.66	10,515.66	—	—	—	—
Westwood	28,543.12	28,543.12	—	—	—	—	—	34,976.29	34,976.29	—	100.00	—	—
Ashburnham	16,192.18	16,152.18	40.00	—	—	—	—	12,578.67	12,478.67	—	40.34	—	4,808.37
Hull	43,943.24	37,480.00	6,463.24	—	6,463.24	—	—	167,751.70	162,902.99	—	—	—	—
Hamilton	14,021.06	3,512.76	—	10,447.14	61.16	—	—	15,609.41	15,413.47	—	—	134.78	61.16

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1929				CASH AT END OF 1929					
	Total	General	Sinking and Invest- ment Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts
Upton	\$7,282.10	\$7,282.10	—	—	—	\$13,944.57	\$13,944.57	—	—	—
Northborough	16,762.67	15,928.26	—	—	—	21,840.49	21,022.66	—	\$817.83	—
North Reading	1,498.21	1,498.21	—	—	—	4,516.10	4,516.10	—	—	—
Chatham	5,983.03	5,983.03	—	—	—	11,006.66	11,006.66	—	—	—
Westminster	14,731.55	13,277.96	—	—	—	11,361.47	10,288.84	—	—	—
Lunenburg	18,931.33	18,642.13	—	—	\$289.20	19,533.85	19,229.94	—	—	—
Williamsburg	13,211.37	12,449.95	—	—	—	21,679.79	20,448.83	—	—	—
Northfield	17,986.89	17,966.89	—	—	—	11,538.43	11,538.43	—	1,072.63	\$303.91
Georgetown	26,839.67	26,489.67	—	—	350.00	30,664.34	30,344.34	—	—	320.00
Dennis	17,772.88	17,694.12	—	—	—	13,173.77	13,103.07	—	70.70	—
Yarmouth	7,475.42	7,349.85	—	—	—	13,543.83	13,378.00	\$165.83	—	—
Sturbridge	4,327.24	3,724.60	—	—	—	10,427.91	9,870.00	513.60	44.31	—
Stockbridge	15,078.02	14,403.91	—	—	—	19,654.47	18,677.09	—	373.94	—
Townsend	9,182.80	6,563.49	—	—	—	9,009.80	6,141.63	—	733.27	—
Millis	25,963.68	25,913.68	\$50.00	—	—	27,262.82	27,262.32	.50	—	—
Burlington	4,006.67	4,006.67	—	—	—	5,260.26	5,260.26	—	—	—
Middleton	26,860.77	26,860.77	—	—	—	22,704.16	22,450.32	—	133.84	120.00
Cheshire	4,045.75	3,805.98	—	—	—	6,143.86	5,864.37	—	279.49	—
Duxbury	27,570.61	27,570.61	—	—	—	6,384.15	6,384.15	—	—	—
Freetown	22,534.56	22,000.06	—	—	534.50	34,337.35	33,828.54	—	—	508.81
Nahant	18,209.29	18,209.29	—	—	—	6,214.05	6,214.05	—	—	—
Sheffield	6,233.31	6,205.76	—	—	—	15,940.54	15,911.90	—	28.64	—
Marion	43,379.94	43,379.94	—	—	—	42,129.92	42,129.92	—	—	—
Marshall	64,281.02	63,831.02	—	—	—	35,080.97	35,080.97	—	—	—
Lynnfield	12,436.90	12,436.40	—	—	—	15,549.80	15,549.30	.50	—	—
Plainville	5,513.32	5,513.32	—	—	—	2,678.70	2,678.70	—	—	—
Lakeville	9,152.60	9,152.60	—	—	—	10,371.21	10,371.21	—	60.10	—
West Newbury	11,364.95	11,283.95	—	—	—	2,723.24	2,663.14	—	—	—
Shelburne	27,300.26	27,300.26	—	—	—	9,593.64	9,593.64	—	—	—
Tisbury	73,994.19	73,994.19	—	—	—	112,044.94	112,044.94	—	—	—
Newbury	11,562.50	11,562.50	—	—	—	10,792.76	10,792.76	—	—	—
Norwell	8,181.40	8,161.35	—	—	20.05	17,533.98	17,515.17	18.81	—	—
Sterling	12,160.79	12,160.79	—	—	—	9,934.90	9,934.90	—	—	—
Mattapoisett	19,076.17	19,076.17	—	—	—	7,497.21	7,497.21	—	—	—
Buckland	21,530.63	21,530.63	—	—	—	23,122.05	23,122.05	—	—	—
Lincoln	35,127.07	21,543.57	4,924.28	—	—	108,516.31	23,173.50	\$17,993.45	67,349.36	—

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1929					CASH AT END OF 1929						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Public Trust Fund Accounts	Private Trust Funds and Accounts
Granby . . .	\$4,937.61	\$4,891.85	—	—	\$45.76	—	\$3,004.21	\$2,747.22	—	\$156.28	\$100.71	—
Brimfield . .	5,160.91	5,160.91	—	—	—	—	3,130.87	3,130.87	—	—	—	—
New Marlborough .	11,547.07	11,547.07	—	—	—	—	16,384.43	16,384.43	—	—	—	—
Ashfield . . .	7,585.85	7,585.85	—	—	—	—	11,883.42	11,859.32	—	—	24.10	—
Wellfleet . .	3,471.44	3,110.28	—	\$361.16	—	—	6,954.86	4,966.04	—	1,988.82	—	—
Charlemont . .	13,530.96	13,530.96	—	—	—	—	14,935.06	14,935.06	—	—	—	—
Brewster . . .	5,441.27	5,441.27	—	—	—	—	3,585.37	3,585.37	—	—	—	—
Bolton . . .	9,862.62	9,859.44	—	—	3.18	—	5,748.61	5,536.07	—	—	212.54	—
Royalston . .	12,995.63	12,266.85	—	728.78	—	—	12,745.84	11,948.63	—	797.21	—	—
Halifax . . .	5,436.40	5,436.40	—	—	—	—	11,000.22	11,000.22	—	—	—	—
Princeton . . .	7,366.83	7,366.65	—	.18	—	—	17,162.49	17,161.40	—	1.09	—	—
Hampden . . .	3,618.77	3,618.77	—	—	—	—	3,415.98	3,274.24	—	—	—	\$141.74
Leverett . . .	2,474.77	2,474.77	—	—	—	—	4,660.86	4,660.86	—	—	—	—
Granville . . .	3,980.87	3,980.87	—	—	—	—	1,342.26	1,342.26	—	—	—	—
Becket . . .	1,610.30	495.41	—	1,114.89	—	—	1,607.60	—	—	1,607.60	—	—
Paxton . . .	11,008.02	10,968.02	—	—	—	\$40.00	8,736.21	8,671.21	—	—	—	65.00
Petersham . .	7,738.47	7,734.89	—	3.58	—	—	12,473.05	12,473.05	—	—	—	—
Boxford . . .	14,783.06	14,741.81	—	—	41.25	—	13,979.46	13,979.46	—	—	—	—
Richmond . .	770.60	770.60	—	—	—	—	201.73	201.73	—	—	—	—
Carlisle . . .	5,279.28	4,483.97	\$298.50	300.00	195.81	1.00	4,932.76	4,760.90	—	—	158.79	13.07
Blandford . .	5,993.44	5,882.16	—	—	111.28	—	7,470.36	7,456.83	—	—	13.53	—
Eastham . . .	7,019.73	6,795.06	—	—	224.67	—	12,122.58	11,957.08	—	—	165.50	—
Cummington . .	1,923.75	1,923.75	—	—	—	—	4,444.27	4,444.27	—	—	—	—
Egremont . . .	488.03	488.03	—	—	—	—	1,645.19	1,645.19	—	—	—	—
Truro . . .	7,412.32	7,162.95	—	249.38	—	—	8,924.36	8,616.20	—	308.16	—	—
Plympton . . .	16,463.17	16,463.17	—	—	—	—	17,047.53	17,047.53	—	—	—	—
Dana . . .	19,315.12	19,315.12	—	—	—	—	28,947.87	28,947.87	—	—	—	—
Oakham . . .	26,470.41	25,547.19	—	500.00	423.22	—	9,781.81	9,545.47	—	—	236.34	—
Enfield . . .	9,180.07	9,091.20	—	—	88.77	—	4,579.03	4,490.26	—	—	88.77	—
Worthington . .	1,753.54	1,753.54	—	—	—	—	5,120.08	5,120.08	—	—	—	—
Pelham . . .	3,276.61	3,276.61	—	—	—	—	3,454.34	3,454.34	—	—	—	—
Chesterfield . .	17,098.96	17,098.96	—	—	—	—	16,786.07	16,786.07	—	—	54.24	—
New Salem . .	21,676.10	21,676.10	—	—	—	—	13,873.31	13,873.31	—	—	—	—
Sandsfield . .	888.89	888.89	—	—	—	—	838.14	838.14	—	—	—	—
New Braintree . .	3,097.61	3,060.41	—	37.20	—	—	3,627.25	3,590.05	—	37.20	—	—
Windsor . . .	2,191.49	2,179.93	—	11.56	—	—	9,257.89	9,257.89	—	.06	—	—

Dunstable	.	.	1,216.12	1,008.12	69.21	138.79	5,612.01	4,747.66	350.95	513.40
Westhampton	.	.	6,072.30	5,874.22	—	198.08	9,642.62	9,433.99	—	208.63
Otis	.	.	1,262.23	1,262.23	—	—	5,064.41	5,064.41	—	—
Warwick	.	.	6,733.79	6,406.07	100.00	227.72	10,738.78	9,963.25	700.00	75.53
Hancock	.	.	2,898.99	2,898.99	—	—	2,815.24	2,815.24	—	—
Mashpee	.	.	5,624.17	5,624.17	—	—	16,597.69	16,597.69	—	—
Wales	.	.	3,190.03	3,190.03	—	—	6,892.65	6,292.65	100.00	500.00
Phillipston	.	.	472.62	460.93	—	11.69	971.10	921.87	—	49.23
Wendell	.	.	12,955.83	12,955.83	—	—	7,462.03	7,419.53	\$42.50	—
Heath	.	.	7,023.19	7,023.19	—	—	14,533.44	14,533.44	—	—
Monterey	.	.	11,313.11	11,313.11	—	—	2,008.86	2,008.86	—	—
Hawley	.	.	5,354.60	5,354.60	—	—	3,525.64	3,423.51	—	102.13
Boxborough	.	.	559.66	559.66	—	—	7,957.32	7,957.32	—	—
Florida	.	.	3,645.83	3,645.83	—	—	1,189.19	1,189.19	—	—
Savoy	.	.	2,536.72	2,536.72	—	—	5,190.74	5,190.74	—	—
Plainfield	.	.	537.60	527.60	—	—	5,544.94	5,544.94	—	—
Rowe	.	.	4,669.05	4,669.05	—	—	8,747.01	8,747.01	—	—
West Tisbury	.	.	5,405.28	5,405.28	—	82.98	1,592.70	1,592.70	—	—
Leyden	.	.	1,444.55	1,361.57	—	—	3,089.86	3,089.86	—	—
Chilmark	.	.	1,316.57	1,316.57	—	—	2,138.95	1,138.95	—	1,000.00
Goshen	.	.	5,702.06	5,162.30	—	539.76	4,886.49	4,886.49	—	—
Tyringham	.	.	2,356.60	2,356.60	—	—	1,983.86	1,983.86	—	—
Greenwich	.	.	34.19	34.19	—	—	5,707.03	5,365.54	61.82	279.67
Shutesbury	.	.	7,299.80	6,988.35	31.78	279.67	3,369.56	3,369.56	—	—
Washington	.	.	2,254.22	2,254.22	—	—	16,652.90	16,652.90	—	—
Monroe	.	.	19,002.82	19,002.82	—	—	2,221.69	2,221.69	—	—
Alford	.	.	1,270.45	1,270.45	—	—	706.46	706.46	—	—
Middlefield	.	.	1,03.84	103.84	—	—	1,135.58	1,135.58	—	—
Gay Head	.	.	3,064.92	3,064.92	—	—	1,054.22	898.63	—	155.59
Montgomery	.	.	175.62	44.82	—	130.80	2,789.70	2,789.70	—	—
Holland	.	.	1,276.69	1,276.69	—	—	2,479.58	2,479.58	—	—
Tolland	.	.	416.17	416.17	—	—	6,747.36	6,747.36	—	—
Gosnold	.	.	4,742.51	4,742.51	—	—	174.75	174.75	—	—
Peru	.	.	244.78	244.78	—	—	89.35	89.35	—	—
New Ashford	.	.	43.50	43.50	—	—	6,527.59	6,527.59	—	—
Mount Washington	.	.	5,711.93	5,711.93	—	—	2,477.58	2,477.58	—	—
Prescott	.	.	2,467.51	2,467.51	—	—	—	—	—	—
233 Towns	.	.	\$3,785,251.35	\$3,604,536.14	\$6,401.80	\$15,125.34	\$86,701.08	\$12,486.39	\$4,129,938.48	\$3,943,755.23
							\$19,419.99	\$17,693.32	\$133,754.39	\$15,335.63



INDEX

BY CITIES AND TOWNS

TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables:

TABLE I.	Summary of Financial Transactions.
TABLE II.	Receipts from General Revenue.
TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO	20,21	30,31	32,33	34,42	43	44
BEVERLY	18,19	30,31	32,33	34-42	43	44
BOSTON	4,5	30,31	32,33	34-42	43	44
BROCKTON	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE	6,7	30,31	32,33	34-42	43	44
CHELSEA	14,15	30,31	32,33	34-42	43	44
CHICOPEE	14,15	30,31	32,33	34-42	43	44
EVERETT	14,15	30,31	32,33	34-42	43	44
FALL RIVER	6,7	30,31	32,33	34-42	43	44
FITCHBURG	16,17	30,31	32,33	34-42	43	44
GARDNER	22,23	30,31	32,33	34-42	43	44
GLOUCESTER	18,19	30,31	32,33	34-42	43	44
HAVERHILL	14,15	30,31	32,33	34-42	43	44
HOLYOKE	12,13	30,31	32,33	34-42	43	44
LAWRENCE	10,11	30,31	32,33	34-42	43	44
LEOMINSTER	20,21	30,31	32,33	34-42	43	44
LOWELL	8,9	30,31	32,33	34-42	43	44
LYNN	8,9	30,31	32,33	34-42	43	44
MALDEN	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH	24,25	30,31	32,33	34-42	43	44
MEDFORD	12,13	30,31	32,33	34-42	43	44
MELROSE	20,21	30,31	32,33	34-42	43	44
NEW BEDFORD	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT	24,25	30,31	32,33	34-42	43	44
NEWTON	10,11	30,31	32,33	34-42	43	44
NORTH ADAMS	20,21	30,31	32,33	34-42	43	44
NORTHAMPTON	18,19	30,31	32,33	34-42	43	44
PEABODY	22,23	30,31	32,33	34-42	43	44
PITTSFIELD	12,13	30,31	32,33	34-42	43	44
QUINCY	10,11	30,31	32,33	34-42	43	44
REVERE	18,19	30,31	32,33	34-42	43	44
SALEM	16,17	30,31	32,33	34-42	43	44
SOMERVILLE	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD	6,7	30,31	32,33	34-42	43	44
TAUNTON	16,17	30,31	32,33	34-42	43	44
WALTHAM	16,17	30,31	32,33	34-42	43	44
WESTFIELD	22,23	30,31	32,33	34-42	43	44
WOBURN	22,23	30,31	32,33	34-42	43	44
WORCESTER	6,7	30,31	32,33	34-42	43	44

Tabular Index: For Cities — Concluded.

TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1929.
TABLE XII.	Relation of Indebtedness to Valuation — 1929.
TABLE XIII.	Debt Transactions for 1929 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1929.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1929.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76

TABULAR INDEX: FOR TOWNS.

The statistical presentations for the towns include the following tables:

- TABLE I. Summary of Financial Transactions.
 TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1929.
 TABLE III. Relation of Indebtedness to Valuation — 1929.
 TABLE IV. Debt Transactions for 1929 Classified by Character of Obligation.
 TABLE V. Sinking and Loan Fund Payments to the State — 1929.
 TABLE VI. Method of Meeting Debt Requirements from Taxation — 1929.
 TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	118, 119	129	131 (line 71)	133	134	135	139
Acton	172, 173	266	270 (line 73)	274	280	281	287
Acushnet	148, 149	266	271 (line 107)	273	280	281	286
Adams	92, 93	128	130 (line 21)	132	134	135	138
Agawam	108, 109	129	130 (line 10)	133	134	135	139
Alford	254, 255	269	—	279	280	283	291
Amesbury	94, 95	128	130 (line 26)	132	134	135	138
Amherst	116, 117	129	130 (line 57)	133	134	135	139
Andover	98, 99	128	130 (line 49)	132	134	135	138
Arlington	82, 83	128	130 (line 42)	132	134	134	138
Ashburnham	182, 183	267	271 (line 105)	275	280	281	287
Ashby	220, 221	268	271 (line 76)	277	280	282	289
Ashfield	224, 225	268	—	277	280	283	290
Ashland	174, 175	266	270 (line 5)	274	280	281	287
Athol	96, 97	128	130 (line 31)	132	134	135	138
Auburn	116, 117	129	130 (line 37)	133	134	135	139
Avon	174, 175	266	271 (line 145)	274	280	283	287
Ayer	162, 163	266	271 (line 77)	274	280	281	287
Barnstable	106, 107	129	131 (line 76)	133	134	135	139
Barre	156, 157	266	271 (line 129)	273	280	283	286
Becket	230, 231	268	271 (line 155)	277	280	282	290
Bedford	170, 171	266	270 (line 8)	274	280	281	287
Belchertown	160, 161	266	270 (line 37)	274	280	281	286
Bellingham	158, 159	266	271 (line 84)	273	280	281	286
Belmont	82, 83	128	130 (line 18)	132	134	134	138
Berkley	216, 217	268	271 (line 82)	277	280	282	289
Berlin	218, 219	268	—	277	280	283	289
Bernardston	222, 223	268	—	277	280	282	289
Billerica	118, 119	129	131 (line 69)	133	134	135	139
Blackstone	144, 145	266	270 (line 47)	273	280	281	286
Blandford	234, 235	268	270 (line 18)	277	280	283	290
Bolton	226, 227	268	272 (line 166)	277	280	282	290
Bourne	164, 165	266	271 (line 117)	274	280	281	287
Boxborough	248, 249	269	—	278	280	283	291
Boxford	232, 233	268	—	277	280	283	290
Boylston	218, 219	268	270 (line 49)	277	280	282	289
Braintree	86, 87	128	130 (line 27)	132	134	134	138
Brewster	226, 227	268	271 (line 116)	277	280	282	290
Bridgewater	100, 101	128	130 (line 1)	133	134	135	138
Brimfield	224, 225	268	—	277	280	283	290
Brookfield	206, 207	267	270 (line 60)	276	280	282	289
Brookline	80, 81	128	131 (line 70)	132	134	134	138
Buckland	200, 201	267	271 (line 130)	276	280	282	288
Burlington	190, 191	267	271 (line 92)	275	280	282	288
Canton	118, 119	129	131 (line 79)	133	134	135	139
Carlisle	232, 233	268	271 (line 108)	277	280	283	290
Carver	206, 207	267	272 (line 158)	276	280	282	289
Charlemont	226, 227	268	271 (line 143)	277	280	282	290
Charlton	178, 179	267	270 (line 29)	275	280	281	287
Chatham	184, 185	267	271 (line 74)	275	280	282	288
Chelmsford	110, 111	129	130 (line 60)	133	134	135	139
Cheshire	192, 193	267	270 (line 50)	275	280	282	288
Chester	202, 203	267	270 (line 4)	276	280	282	289
Chesterfield	238, 239	268	—	278	280	283	290
Chilmark	250, 251	269	—	278	280	283	291
Clarksburg	208, 209	268	270 (line 40)	276	280	282	289
Clinton	92, 93	128	131 (line 83)	132	134	135	138
Cohasset	162, 163	266	271 (line 96)	274	280	281	287
Colrain	204, 205	267	—	276	280	283	289
Concord	106, 107	129	130 (line 2)	133	134	135	139
Conway	222, 223	268	—	277	280	283	289
Cummington	234, 235	268	—	277	280	283	290
Dalton	148, 149	266	270 (line 38)	273	280	281	286
Dana	236, 237	268	—	278	280	283	290
Danvers	92, 93	128	130 (line 13)	132	134	135	138
Dartmouth	102, 103	129	130 (line 8)	133	134	135	139
Dedham	88, 89	128	131 (line 77)	132	134	134	138
Deerfield	166, 167	266	270 (line 25)	274	280	281	287
Dennis	188, 189	267	—	275	280	283	288
Dighton	160, 161	266	272 (line 167)	274	280	281	286
Douglas	176, 177	267	271 (line 85)	274	280	281	287
Dover	210, 211	268	271 (line 137)	276	280	282	289

Tabular Index: For Towns — Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	110, 111	129	130 (line 50)	133	134	135	139
Dudley	146, 147	266	270 (line 52)	273	280	281	286
Dunstable	242, 243	269	271 (line 109)	278	280	283	291
Duxbury	192, 193	267	270 (line 65)	275	280	282	288
East Bridgewater	154, 155	266	270 (line 32)	273	280	281	286
East Brookfield	222, 223	268	271 (line 133)	277	280	283	289
Eastham	234, 235	268	—	277	280	283	290
Easthampton	94, 95	128	131 (line 82)	132	134	135	138
East Longmeadow	158, 159	266	270 (line 48)	273	280	281	286
Easton	122, 123	129	130 (line 39)	133	134	135	139
Edgartown	208, 209	268	270 (line 56)	276	280	282	289
Egremont	234, 235	268	—	277	280	283	290
Enfield	238, 239	268	271 (line 152)	278	280	283	290
Erving	208, 209	268	—	276	280	282	289
Essex	202, 203	267	270 (line 31)	276	280	282	289
Fairhaven	94, 95	128	130 (line 61)	132	134	135	138
Falmouth	144, 145	266	270 (line 33)	273	280	281	286
Florida	248, 249	269	—	278	280	283	291
Foxborough	122, 123	129	130 (line 46)	133	134	135	139
Framingham	82, 83	128	130 (line 5)	132	134	134	138
Franklin	108, 109	129	130 (line 16)	133	134	135	139
Freetown	192, 193	267	271 (line 124)	275	280	282	288
Gay Head	256, 257	269	270 (line 13)	279	280	283	291
Georgetown	188, 189	267	272 (line 156)	275	280	282	288
Gill	220, 221	268	271 (line 86)	277	280	282	289
Goshen	252, 253	269	271 (line 94)	278	280	283	291
Gosnold	258, 259	269	—	279	280	283	291
Grafton	108, 109	129	130 (line 63)	133	134	135	139
Granby	224, 225	268	—	277	280	283	290
Granville	230, 231	268	270 (line 51)	277	280	282	290
Great Barrington	116, 117	129	131 (line 75)	133	134	135	139
Greenfield	86, 87	128	130 (line 48)	132	134	134	138
Greenwich	252, 253	269	—	278	280	283	291
Groton	174, 175	266	270 (line 68)	274	280	281	287
Groveland	176, 177	267	270 (line 26)	274	280	281	287
Hadley	168, 169	266	271 (line 100)	274	280	281	287
Halifax	228, 229	268	271 (line 128)	277	280	282	290
Hamilton	182, 183	267	271 (line 135)	275	280	282	287
Hampden	228, 229	268	272 (line 164)	277	280	282	290
Hancock	244, 245	269	—	278	280	283	291
Hanover	166, 167	266	270 (line 71)	274	280	281	287
Hanson	178, 179	267	270 (line 43)	275	280	281	287
Hardwick	172, 173	266	272 (line 165)	274	280	281	287
Harvard	218, 219	268	—	277	280	282	289
Harwich	176, 177	267	272 (line 162)	274	280	281	287
Hatfield	172, 173	266	271 (line 142)	274	280	281	287
Hawley	246, 247	269	271 (line 99)	278	280	283	291
Heath	246, 247	269	271 (line 125)	278	280	283	291
Hingham	112, 113	129	130 (line 55)	133	134	135	139
Hinsdale	214, 215	268	271 (line 123)	276	280	282	289
Holbrook	156, 157	266	270 (line 16)	273	280	281	286
Holden	152, 153	266	270 (line 6)	273	280	281	286
Holland	256, 257	269	—	279	280	283	291
Holliston	166, 167	266	271 (line 110)	274	280	281	287
Hopedale	162, 163	266	270 (line 30)	274	280	281	287
Hopkinton	170, 171	266	270 (line 9)	274	280	281	287
Hubbardston	218, 219	268	—	277	280	283	289
Hudson	102, 103	129	130 (line 3)	133	134	135	139
Hull	182, 183	267	271 (line 101)	275	280	281	287
Huntington	210, 211	268	272 (line 169)	276	280	282	289
Ipswich	120, 121	129	130 (line 20)	133	134	135	139
Kingston	168, 169	266	271 (line 88)	274	280	281	287
Lakeville	196, 197	267	—	275	280	282	288
Lancaster	164, 165	266	271 (line 132)	274	280	281	287
Lanesborough	212, 213	268	271 (line 134)	276	280	282	289
Lee	150, 151	266	271 (line 119)	273	280	281	286
Leicester	146, 147	266	271 (line 150)	273	280	281	286
Lenox	166, 167	266	272 (line 168)	274	280	281	287
Leverett	230, 231	268	—	277	280	283	290
Lexington	100, 101	128	130 (line 25)	133	134	135	138
Leyden	250, 251	269	271 (line 127)	278	280	283	291
Lincoln	200, 201	267	271 (line 136)	276	280	282	288
Littleton	204, 205	267	270 (line 35)	276	280	282	289
Longmeadow	146, 147	266	270 (line 10)	273	280	281	286
Ludlow	100, 101	128	130 (line 67)	133	134	135	138
Lunenburg	186, 187	267	270 (line 70)	275	280	282	288
Lynnfield	196, 197	267	271 (line 103)	275	280	282	288
Manchester	170, 171	266	270 (line 66)	274	280	281	287
Mansfield	114, 115	129	130 (line 54)	133	134	135	139
Marblehead	102, 103	129	130 (line 28)	133	134	135	139
Marion	194, 195	267	271 (line 83)	275	280	282	288

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield	194, 195	267	270 (line 1)	275	280	282	288
Mashpee	244, 245	269	271 (line 131)	278	280	283	291
Mattapoisett	200, 201	267	270 (line 46)	276	280	282	288
Maynard	108, 109	129	130 (line 12)	133	134	135	139
Medfield	148, 149	266	270 (line 27)	273	280	281	286
Medway	160, 161	266	270 (line 23)	274	280	281	286
Mendon	216, 217	268	—	277	280	283	289
Merrimac	176, 177	267	271 (line 126)	274	280	281	287
Methuen	84, 85	128	130 (line 22)	132	134	134	138
Middleborough	102, 103	129	130 (line 53)	133	134	135	139
Middlefield	254, 255	269	—	279	280	283	291
Middleton	192, 193	267	271 (line 106)	275	280	282	288
Milford	88, 89	128	131 (line 72)	132	134	134	138
Millbury	110, 111	129	131 (line 78)	133	134	135	139
Millis	190, 191	267	270 (line 45)	275	280	282	288
Millville	180, 181	267	270 (line 39)	275	280	281	287
Milton	86, 87	128	130 (line 30)	132	134	134	138
Monroe	254, 255	269	—	279	280	283	291
Monson	144, 145	266	270 (line 12)	273	280	281	286
Montague	104, 105	129	130 (line 52)	133	134	135	139
Monterey	246, 247	269	272 (line 160)	278	280	283	291
Montgomery	256, 257	269	—	279	280	283	291
Mount Washington	258, 259	269	—	279	280	283	291
Nahant	194, 195	267	270 (line 53)	275	280	282	288
Nantucket	154, 155	266	270 (line 17)	273	280	281	286
Natick	90, 91	128	130 (line 11)	132	134	134	138
Needham	96, 97	128	130 (line 35)	132	134	135	138
New Ashford	258, 259	269	—	279	280	283	291
New Braintree	240, 241	269	—	278	280	283	290
Newbury	198, 199	267	271 (line 114)	276	280	282	288
New Marlborough	224, 225	268	—	277	280	283	290
New Salem	240, 241	269	—	278	280	283	290
Norfolk	204, 205	267	271 (line 141)	276	280	282	289
North Andover	110, 111	129	130 (line 56)	133	134	135	139
North Attleborough	96, 97	128	130 (line 38)	132	134	135	138
Northborough	184, 185	267	270 (line 54)	275	280	282	288
Northbridge	98, 99	128	130 (line 43)	132	134	135	138
North Brookfield	162, 163	266	271 (line 148)	274	280	283	287
Northfield	186, 187	267	271 (line 78)	275	280	282	288
North Reading	184, 185	267	271 (line 147)	275	280	282	288
Norton	168, 169	266	270 (line 7)	274	280	281	287
Norwell	198, 199	267	270 (line 69)	276	280	282	288
Norwood	88, 89	128	130 (line 14)	132	134	134	138
Oak Bluffs	208, 209	263	270 (line 20)	276	280	282	289
Oakham	236, 237	268	—	278	280	283	290
Orange	120, 121	129	130 (line 40)	133	134	135	139
Orleans	212, 213	268	—	276	280	283	289
Otis	242, 243	269	271 (line 139)	278	280	283	291
Oxford	150, 151	266	270 (line 28)	273	280	281	286
Palmer	100, 101	128	130 (line 58)	133	134	135	138
Paxton	230, 231	268	270 (line 36)	277	280	283	290
Pelham	238, 239	268	271 (line 151)	278	280	283	290
Pembroke	202, 203	267	—	276	280	282	289
Pepperell	164, 165	266	271 (line 89)	274	280	281	287
Peru	258, 259	269	—	279	280	283	291
Petersham	232, 233	268	—	277	280	283	290
Phillipston	244, 245	269	—	278	280	283	291
Plainfield	248, 249	269	—	278	280	283	291
Plainville	196, 197	267	270 (line 67)	275	280	282	288
Plymouth	90, 91	128	130 (line 68)	132	134	135	138
Plympton	236, 237	268	271 (line 104)	278	280	283	290
Prescott	260, 261	269	—	279	280	283	291
Princeton	228, 229	268	271 (line 102)	277	280	282	290
Provincetown	152, 153	266	271 (line 118)	273	280	281	286
Randolph	112, 113	129	130 (line 62)	133	134	135	139
Raynham	180, 181	267	271 (line 95)	275	280	281	287
Reading	98, 99	128	130 (line 33)	132	134	135	138
Rehoboth	170, 171	266	271 (line 144)	274	280	281	287
Richmond	232, 233	268	271 (line 98)	277	280	283	290
Rochester	214, 215	268	—	276	280	283	289
Rockland	104, 105	129	130 (line 32)	133	134	135	139
Rockport	154, 155	266	270 (line 11)	273	280	281	286
Rowe	250, 251	269	—	278	280	283	291
Rowley	206, 207	267	270 (line 59)	276	280	282	289
Royalston	228, 229	268	—	277	280	283	290
Russell	210, 211	268	270 (line 14)	276	280	282	289
Rutland	172, 173	266	270 (line 19)	274	280	281	287
Salisbury	178, 179	267	271 (line 90)	275	280	281	287
Sandisfield	240, 241	269	272 (line 157)	278	280	283	290
Sandwich	204, 205	267	270 (line 63)	276	280	282	289
Saugus	88, 89	128	131 (line 74)	132	134	134	138
Savoy	248, 249	269	270 (line 72)	278	280	283	291

Tabular Index: For Towns — Concluded.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	160, 161	266	271 (line 75)	274	280	281	286
Seekonk	144, 145	266	270 (line 42)	273	280	281	286
Sharon	156, 157	266	270 (line 24)	273	280	281	286
Sheffield	194, 195	267	—	275	280	283	288
Shelburne	198, 199	267	271 (line 153)	276	280	283	288
Sherborn	220, 221	268	—	277	280	282	289
Shirley	174, 175	266	271 (line 97)	274	280	281	287
Shrewsbury	112, 113	129	130 (line 15)	133	134	135	139
Shutesbury	252, 253	269	—	278	280	283	291
Somerset	120, 121	129	130 (line 9)	133	134	135	139
Southampton	222, 223	268	—	277	280	283	289
Southborough	178, 179	267	270 (line 62)	275	280	281	287
Southbridge	90, 91	128	130 (line 64)	132	134	134	138
South Hadley	112, 113	129	130 (line 65)	133	134	135	139
Southwick	202, 203	267	270 (line 3)	276	280	282	289
Spencer	114, 115	129	130 (line 24)	133	134	135	139
Sterling	200, 201	267	—	276	280	283	288
Stockbridge	190, 191	267	271 (line 91)	275	280	282	288
Stoneham	98, 99	128	130 (line 44)	132	134	135	138
Stoughton	104, 105	129	130 (line 34)	133	134	135	139
Stow	214, 215	268	271 (line 93)	276	280	282	289
Sturbridge	188, 189	267	271 (line 138)	275	280	282	288
Sudbury	212, 213	268	270 (line 58)	276	280	282	289
Sunderland	212, 213	268	270 (line 21)	276	280	282	289
Sutton	180, 181	267	271 (line 121)	275	280	281	287
Swampscott	96, 97	128	130 (line 29)	132	134	135	138
Swansea	150, 151	266	271 (line 87)	273	280	281	286
Templeton	148, 149	266	270 (line 34)	273	280	281	286
Tewksbury	120, 121	129	131 (line 80)	133	134	135	139
Tisbury	198, 199	267	270 (line 22)	276	280	282	288
Tolland	256, 257	269	—	279	280	283	291
Topsfield	220, 221	268	—	277	280	283	289
Townsend	190, 191	267	272 (line 161)	275	280	282	288
Truro	236, 237	268	—	278	280	283	290
Tyngsborough	206, 207	267	—	276	280	283	289
Tyringham	252, 253	269	271 (line 149)	278	280	283	291
Upton	184, 185	267	271 (line 120)	275	280	282	288
Uxbridge	114, 115	129	130 (line 66)	133	134	135	139
Wakefield	86, 87	128	130 (line 4)	132	134	134	138
Wales	244, 245	269	—	278	280	283	291
Walpole	106, 107	129	130 (line 41)	133	134	135	139
Ware	106, 107	129	130 (line 59)	133	134	135	139
Wareham	118, 119	129	131 (line 81)	133	134	135	139
Warren	152, 153	266	270 (line 57)	273	280	281	286
Warwick	242, 243	269	—	278	280	283	291
Washington	254, 255	269	—	279	280	283	291
Watertown	82, 83	128	130 (line 17)	132	134	134	138
Wayland	164, 165	266	271 (line 113)	274	280	281	287
Webster	90, 91	128	130 (line 7)	132	134	135	138
Wellesley	94, 95	128	130 (line 19)	132	134	135	138
Wellfleet	226, 227	268	—	277	280	283	290
Wendell	246, 247	269	—	278	280	283	291
Wenham	216, 217	268	271 (line 111)	277	280	282	289
Westborough	114, 115	129	131 (line 73)	133	134	135	139
West Boylston	180, 181	267	271 (line 112)	275	280	281	287
West Bridgewater	158, 159	266	270 (line 64)	273	280	281	286
West Brookfield	210, 211	268	270 (line 61)	276	280	282	289
Westford	154, 155	266	270 (line 41)	273	280	281	286
Westhampton	242, 243	269	—	278	280	283	291
Westminster	186, 187	267	272 (line 159)	275	280	282	288
West Newbury	196, 197	267	271 (line 146)	275	280	282	288
Weston	158, 159	266	270 (line 55)	273	280	281	286
Westport	146, 147	266	271 (line 80)	273	280	281	286
West Springfield	84, 85	128	130 (line 6)	132	134	134	138
West Stockbridge	216, 217	268	271 (line 79)	277	280	282	289
West Tisbury	250, 251	269	—	278	280	283	291
Westwood	182, 183	267	271 (line 154)	275	280	281	287
Weymouth	84, 85	128	130 (line 51)	132	134	134	138
Whately	214, 215	268	271 (line 115)	276	280	282	289
Whitman	104, 105	129	130 (line 36)	133	134	135	139
Wilbraham	168, 169	266	270 (line 15)	274	280	281	287
Williamsburg	186, 187	267	271 (line 122)	275	280	282	288
Williamstown	152, 153	266	271 (line 81)	273	280	281	286
Wilmington	150, 151	266	270 (line 2)	273	280	281	286
Winchendon	116, 117	129	130 (line 23)	133	134	135	139
Winchester	92, 93	128	130 (line 45)	132	134	135	138
Windsor	240, 241	269	271 (line 140)	278	280	283	290
Winthrop	84, 85	128	130 (line 47)	132	134	134	138
Worthington	238, 239	268	—	278	280	283	290
Wrentham	156, 157	266	270 (line 44)	273	280	281	286
Yarmouth	188, 189	267	272 (line 163)	275	280	282	288



CONTENTS

	PAGE
LETTER OF TRANSMITTAL	i
INTRODUCTION	ii-v
Financial status of the municipalities	ii-iv
Revenue and expenses	ii-iv
The debt burden	iv
The certification of town and district notes	iv, v
The auditing of municipal accounts and the installation of accounting systems	v
Conclusion	v
PLAN OF THE REPORT	vi-viii
ANALYSIS TABLES	ix-xxvii
PART I. CITIES	1-76
Fiscal Years of Cities	2
Division A: Summary of Financial Transactions	3-28
Division B: Receipts from Revenue	29-44
Division C: Payments for Maintenance and Interest	45-68
Division D: Indebtedness	69-74
Division E: Cash Balances	75, 76
PART II. TOWNS OVER 5,000 POPULATION	77-140
Division A: Summary of Financial Transactions	79-126
Division B: Indebtedness	127-136
Division C: Cash Balances	137-140
PART III. TOWNS UNDER 5,000 POPULATION	141-292
Division A: Summary of Financial Transactions	143-264
Division B: Indebtedness	265-284
Division C: Cash Balances	285-292
INDEX	293-299

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, June 1, 1932.

As Commissioner of Corporations and Taxation, I submit herewith the Twenty-fifth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1930. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES —1930

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,*
State House, Boston.

SIR:—I submit herewith the Twenty-fifth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1930, and March 31, 1931.

Twenty-five years have now elapsed since the publication of the first report on statistics of municipal finances and many changes have taken place during that period. The accounting practices of our municipalities have undergone great changes, and today it is possible to compare the financial condition of cities and towns throughout the State with a reasonable degree of accuracy. City and town officials fully appreciate the desirability, if not the necessity, of a more careful accounting and reporting of the financial transactions of their municipality. The public at large demands an accounting of the tax dollar, and it is now watching closely the costs of the various activities in order that any economy practiced will not unreasonably affect the municipal service.

This report, having been prepared on the same general plan for a quarter of a century, makes available comparable data that should be of especial value at this particular time when every one is seeking the curtailment of public expenditures. It is essential that the costs of government shall be available, in order that the exact effect on the tax levy, resulting from economies practiced or policies changed as to service rendered at public expense, can be shown.

FINANCIAL STATUS OF THE MUNICIPALITIES.

Revenue and Expenses.

The tables on pages x-xiii, showing excess or deficiency of revenue for current charges and current charges against revenue, are prepared from returns which are based upon cash receipts and disbursements, and, under normal conditions, the figures from such returns, if considered for a series of years, give a true picture of the method of financing the activities of the municipality. Present conditions are mainly responsible for the increase in the amount of uncollected taxes in many of our cities and towns, and if the year 1930 only is considered false conclusions might be drawn.

Revenue received from the various sources is proportionately the same for each class as for the preceding year, the amount received for current charges being \$12,693,240 in excess of the amount received the previous year. Of this amount, \$10,558,659 was received from taxes. All other sources, producing more than two per cent of the total revenue received, show increases over the preceding year.

Current charges against revenue show an increase over the preceding year of \$12,818,227, approximately the same increase as is shown in revenue for current charges. Expenditures show an increase in every function with the exception of highways and interest. General government shows an increase of 6.86 per cent, but this is due to some very definite increases in certain municipalities and not to a uniform increase in all the cities and towns. The report for the previous year showed a decrease in the cost of general government over the preceding year. Highway expenses show a decrease over the preceding year, probably due to the fact that more and better roads are being constructed, the actual and necessary cost of upkeep thereby being reduced. The decrease in interest payments is due almost entirely to the rates charged for temporary loans. Although the amount of temporary debt increased, the cost was less owing to the extremely low interest rates charged.

Expenditures for charities show a material increase, due to the increased expenditures for public welfare, but this increase is spread very generally throughout all the municipalities; the same is true of expenditures for soldiers' benefits. The increase in recreation expenditures is due largely to the Tercentennial celebration. Unclassified expenditures increased, the increase being due chiefly to losses on account of bank failures, to refunds of taxes paid under protest and abated and refunded as a result of a court order, to establishing municipal airports, and to municipal advertising.

The increase in expenditures for outlays over the preceding year was \$8,811,973. A considerable amount of this expenditure was from revenue, since the statute provides that no borrowing can be made for any of the purposes specified in Section 7, Chapter 44, General Laws until a sum equal to twenty-five cents on each one thousand dollars of assessed valuation of the preceding year has been voted to be taken from available funds, or to be raised by taxation for the purposes set forth in the clause under which borrowing is to be made. In many instances, the entire cost of the outlay is taken from revenue. The total expenditure for outlays as shown in the table was \$21,516,083 in excess of the funded debt issued during the year.

A comparison of revenue for current charges and current charges against revenue for the years 1929 and 1930 for all the cities and towns, together with the percentage each class of receipt bears to the total receipts and the cost of each function of government as compared with total expenditures, also a comparison of the expenditures for outlays for the years 1929 and 1930 will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1929	1930	PERCENTAGES	
			1929	1930
Taxes	\$225,002,782	\$235,561,441	79.83	79.97
Licenses and permits	843,823	848,463	0.30	0.29
Fines and forfeits	809,623	677,244	0.29	0.23
Grants and gifts (for expenses)	4,084,799	4,198,611	1.45	1.43
All other general revenue	9,399	6,384	—	—
Special assessments (for expenses)	897,869	958,051	0.32	0.33
Privileges	7,408,748	7,832,108	2.63	2.66
Departmental	9,072,800	9,587,884	3.22	3.25
Public service enterprises	27,818,315	28,498,480	9.87	9.68
Cemeteries	1,002,122	992,663	0.35	0.34
Interest	4,731,517	5,021,683	1.68	1.70
Premiums	169,484	361,509	0.06	0.12
TOTALS	\$281,851,281	\$294,544,521	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1929	1930	PERCENTAGES	
			1929	1930
General government	\$10,462,185	\$11,179,755	4.00	4.07
Protection of persons and property	35,484,643	36,934,216	13.55	13.45
Health and sanitation	17,842,220	18,669,674	6.81	6.80
Highways	24,093,751	23,728,487	9.20	8.64
Charities	17,926,590	21,903,852	6.85	7.97
Soldiers' benefits	1,684,625	2,398,765	0.64	0.87
Schools	73,731,135	75,553,486	28.16	27.51
Libraries	3,985,550	4,057,089	1.52	1.48
Recreation	6,291,271	7,351,710	2.40	2.68
Pensions	3,924,573	4,072,580	1.50	1.48
Unclassified	2,409,160	3,304,277	0.92	1.20
Public service enterprises	15,303,234	16,029,132	5.84	5.83
Cemeteries	1,399,468	1,479,801	0.54	0.54
Administration of trust funds	201,573	204,903	0.08	0.07
Maintenance and operation	\$214,739,978	\$226,867,727	82.01	82.59
Interest	20,614,946	19,527,274	7.87	7.11
Debt from revenue	25,312,742	26,972,062	9.67	9.82
Transfers to sinking funds from revenue	1,189,572	1,308,402	0.45	0.48
TOTALS	\$261,857,238	\$274,675,465	100.00	100.00

Expenditures for Outlays: 1929 and 1930.

CLASSIFICATION.	1929	1930
<i>Departmental</i>	<i>\$50,090,891.38</i>	<i>\$55,900,115.97</i>
General government	944,212.28	530,419.40
Protection of persons and property	1,690,018.71	2,989,457.80
Health and sanitation	8,521,828.22	8,774,080.01
Highways	21,382,253.20	23,272,679.62
Charities	1,362,648.21	1,779,684.43
Schools	13,579,574.83	15,130,856.53
Libraries	494,027.28	591,429.79
Recreation	1,373,619.68	2,175,112.81
Unclassified	742,708.97	656,395.58
<i>Public service enterprises</i>	<i>8,743,381.17</i>	<i>11,791,518.61</i>
Electric light	916,566.82	1,163,953.57
Water	6,235,065.92	7,082,916.30
All other	1,591,748.43	3,544,648.64
<i>Cemeteries</i>	<i>211,085.75</i>	<i>165,696.97</i>
TOTALS	\$59,045,358.30	\$67,857,331.45

The Debt Burden.

The net funded or fixed debt of all municipalities at the close of the year 1930 was \$301,710,107, an increase over 1929 of \$17,578,305, or 6.2 per cent. The assessed valuation of taxable property increased during this period \$74,126,826, or one per cent. The total net funded or fixed debt January 1, 1932, was \$316,384,599, an increase of \$12,658,867 over January 1, 1931, or 4.2 per cent. For the cities, the net funded debt was \$261,608,916, an increase of \$10,660,074, or 4.2 per cent; for towns over 5,000 population it was \$42,044,794, an increase of \$301,457, or 0.7 per cent, and for towns under 5,000 population \$12,730,889, an increase of \$1,697,336, or 15.4 per cent. The large increase in debt in the small towns is accounted for chiefly in two towns which established water supply systems and one town which improved its water supply system for which loans aggregating \$1,148,000 were issued.

In addition to the above, there were loans in anticipation of revenue outstanding on January 1, 1932, aggregating \$41,369,247, but to meet this indebtedness there were uncollected taxes amounting to \$67,278,060. This temporary debt, with uncollected taxes as an offsetting asset, should not be considered with the net funded or fixed debt. The statute fixing October 15 as the date for payment of taxes, which are assessed as of April 1, makes necessary large temporary borrowings, most of the loans running for a few months and none for more than 12 months.

The initial contribution from revenue as a condition precedent to borrowing has been responsible for meeting a portion of the annually recurring charges for so-called permanent improvements, and it has definitely held in check the borrowing in many of the municipalities. It has also preserved a relatively low ratio of debt to assessed valuation as compared with other states. However, the debt is increasing proportionately faster than the assessed valuation, the valuation increasing 41.3 per cent and the debt 58.0 per cent since 1920. Only for the years 1925, 1928, and 1929 did the percentage of valuation increase at a greater rate than the debt. The shrinkage in the value of real estate, especially mill property, will undoubtedly place an additional burden on the home owner.

Improvements financed by loans ultimately cost from 10 to 60 per cent more than those paid from current revenue, and where large borrowings are made tax rates will show an upward trend. For many years attention has been directed to the debt burden, and admitting that what were considered luxuries in the past are considered necessities today, this theory, when brought into practice in municipal administration by unreasonably burdening private property for public improvements, is operating as a great hardship at the present time. Our recommendations, even when followed, have not prevented embarrassment to some of the cities and towns, but have, I believe, prevented a much worse condition that otherwise would exist.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

This branch of the work continues to increase, the data collected for use in connection with the certification of notes being utilized more and more by the investors in municipal securities. Detailed information on the debt, showing the authority under

which loans are issued, the period of the loans, maturities, and the borrowing capacity, is in constant demand.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911 are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3 187	3 674 248.92	5,584	46,373 783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 ¹ . .	1,438	24,472,079.18	182	240,165.54	1,620	24,712,244.72

¹ To June 1, 1932.

THE AUDITING OF ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

During the past year, systems have been installed in four cities and towns. In addition, 202 audits and three special investigations have been made and assistance rendered in six other cities and towns. Systems have now been installed in 209 cities, towns and districts.

In carrying on this work, our examiners are expected to locate errors and discrepancies that may have been made, and, in addition, to assist the various officials in the preparation of statements regarding the finances, and to advise them as to procedure in carrying out the laws relative to municipalities.

The general advisory work is, in my opinion, especially valuable in view of the yearly changes in officials, the great increase in municipal activities, the general demand for more complete information as to the cost of carrying on the several municipal activities, and for a statement that shows the true financial condition of the municipality. The audit reports endeavor to make a report on the general work of the several departments and in particular on the methods of accounting or financing and on the financial condition.

The force of auditors, after years of training, are able to do more and better work, and, while we are unable to cause audits to be made as frequently as contemplated by the statutes, owing to the great demand for annual audits, no increase in the force is contemplated at this time.

CONCLUSION.

I wish to express my appreciation of the conscientious services rendered by the entire force, especially to Mr. Edward H. Fenton, Deputy Director and Chief Accountant, in charge of the auditing and installation of accounting systems, and to Miss Hannah M. Varney, in general charge of the clerical work and the preparation of the tabulations of this report.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

STATE HOUSE, Boston, June 1, 1932.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 83 towns having a population of 5,000 or over; and (III) the 233 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the United States Census of 1930, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 81.3 per cent is from general revenue sources and 18.7 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 81.8 per cent from general and 18.2 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot

be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$16,048,281.99, of which \$8,061,043.11, or 50.2 per cent, was interest on the general debt; \$2,009,040.51, or 12.5 per cent, was interest on revenue and other temporary loans; and the remaining 37.3 per cent of the total interest payments was for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,847,572.31, or 24.4 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Over 48 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1930, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1930 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State and County on their account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1930 was \$1,154,221.45 of which Boston paid \$729,127.36, or 63.2 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to

the state sinking and loan funds on account of miscellaneous items and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1930.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-125), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 128-135, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 138, 139) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1928, 1929, and 1930
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1932, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
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Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1930)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1926	1927	1928	1929	1930	1926	1927
BOSTON . . .	\$72,448,461	\$70,512,933	\$73,079,681	\$71,971,423	\$80,365,769	\$62,925,469	\$64,842,159
WORCESTER . .	12,127,962	12,503,513	13,263,729	13,728,417	13,646,621	10,728,006	11,382,372
SPRINGFIELD .	10,298,697	10,700,455	11,093,448	11,202,666	11,705,066	9,299,889	9,747,845
FALL RIVER . .	6,738,528	7,679,028	7,588,919	6,899,069	6,022,028	7,154,626	7,425,069
CAMBRIDGE . .	7,103,634	7,275,263	7,604,784	8,014,956	8,611,326	6,777,391	7,246,936
NEW BEDFORD .	7,865,731	7,803,039	6,908,827	7,649,357	7,175,213	7,234,516	7,423,448
SOMERVILLE . .	3,855,364	3,977,681	4,408,072	4,490,945	4,776,128	3,457,956	3,710,435
LYNN	5,144,547	4,932,491	5,013,771	5,264,758	5,551,753	4,677,671	4,871,898
LOWELL	5,924,771	5,743,159	5,330,166	5,241,815	5,523,230	5,614,578	5,290,351
LAWRENCE . . .	4,909,150	4,581,615	4,546,145	4,548,940	4,751,683	4,700,131	4,625,501
QUINCY	4,173,791	4,338,413	4,595,007	5,090,296	5,366,908	3,704,297	4,007,946
NEWTON	4,257,558	4,444,591	4,757,371	5,212,458	5,597,276	4,029,036	4,072,285
BROCKTON . . .	3,518,633	3,477,362	3,500,306	3,671,176	3,754,775	3,289,818	3,326,773
MEDFORD	2,445,270	2,661,534	2,735,474	2,823,450	3,013,332	2,263,071	2,514,376
MALDEN	2,468,314	2,574,412	2,690,038	2,722,263	3,083,697	2,421,239	2,488,521
HOLYOKE	4,741,161	4,837,342	4,764,061	4,851,590	4,797,796	4,263,063	4,386,685
PITTSFIELD . .	2,277,169	2,244,914	2,345,265	2,533,966	2,542,869	2,059,884	2,105,644
HAVERHILL . . .	2,535,236	2,533,299	2,519,522	2,641,021	2,668,315	2,371,076	2,405,733
EVERETT	2,287,665	2,393,548	2,217,865	3,143,943	3,013,721	2,243,457	2,422,105
CHELSEA	2,508,499	2,455,177	2,691,376	2,855,579	2,818,137	2,458,300	2,454,181
CHICOPEE . . .	2,308,811	2,374,821	2,493,447	2,521,169	2,570,805	2,071,020	2,223,290
SALEM	2,255,860	2,328,187	2,325,490	2,384,228	2,452,044	2,069,554	2,029,079
FITCHBURG . . .	2,272,817	2,409,671	2,426,027	2,500,031	2,498,524	2,184,188	2,294,837
WALTHAM	2,041,756	1,944,742	2,248,566	2,298,436	2,421,404	1,756,407	1,946,656
TAUNTON	2,363,979	2,307,493	2,367,939	2,413,285	2,392,179	2,120,380	2,135,993
REVERE	1,988,478	1,898,607	1,243,441	2,563,362	1,944,115	1,783,118	1,851,484
BEVERLY	1,548,039	1,579,911	1,617,905	1,662,871	1,780,536	1,502,781	1,476,503
NORTHAMPTON .	1,118,939	1,053,645	1,076,248	1,132,406	1,181,351	990,070	968,872
GLOUCESTER . .	1,435,399	1,443,067	1,401,499	1,554,260	1,549,057	1,309,911	1,368,994
MELROSE	1,165,427	1,225,286	1,272,313	1,387,771	1,522,253	1,121,169	1,159,141
LEOMINSTER . .	938,378	961,381	944,940	999,821	1,036,335	792,027	856,007
ATTLEBORO . . .	1,095,033	1,089,443	1,088,122	1,101,838	1,131,661	1,003,959	979,612
NORTH ADAMS . .	902,945	956,304	924,599	997,737	1,002,921	854,757	865,098
PEABODY	1,350,909	1,458,285	1,459,246	1,574,297	1,606,035	1,296,185	1,415,986
WESTFIELD . . .	1,285,069	1,317,764	1,423,347	1,495,141	1,425,844	1,146,082	1,209,268
WOBURN	977,122	1,004,109	1,024,709	967,237	999,386	863,590	867,712
GARDNER	965,429	922,147	906,814	943,582	886,688	756,044	770,587
MARLBOROUGH .	719,252	729,447	755,830	775,775	795,632	719,224	731,011
NEWBURYPORT .	606,667	600,584	560,943	603,682	596,688	586,490	575,679
39 Cities	\$194,970,450	\$195,274,663	\$199,215,252	\$204,435,017	\$214,579,101	\$176,600,430	\$182,476,072

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
1928	1929	1930	1926	1927	1928	1929	1930
\$66,854,963	\$69,818,603	\$73,303,810	+\$9,522,992	+\$5,670,774	+\$6,224,718	+\$2,152,820	+\$7,061,959
11,862,452	12,489,410	12,983,160	+1,399,956	+1,121,141	+1,401,277	+1,239,007	+663,461
10,011,888	10,319,667	10,312,074	+998,808	+952,610	+1,081,560	+882,999	+1,392,992
7,294,395	7,262,469	7,454,135	-416,098	+253,959	+294,524	-363,400	-1,432,107
7,737,968	7,985,647	8,497,857	+326,243	+28,327	-133,184	+29,309	+113,469
7,538,357	7,271,477	7,269,183	+631,215	+379,591	-629,530	+377,880	-93,970
3,952,716	4,151,610	4,580,651	+397,408	+267,246	+455,356	+339,335	+195,477
4,965,225	5,155,408	5,321,065	+466,876	+60,593	+48,546	+109,350	+230,688
5,403,394	5,230,876	5,575,645	+310,193	+452,808	-73,228	+10,939	-52,415
4,506,429	4,464,162	4,541,470	+209,019	-43,886	+39,716	+84,778	+210,213
4,318,349	4,610,180	4,769,990	+469,494	+330,467	+276,658	+480,116	+596,918
4,413,304	4,658,102	4,949,985	+228,522	+372,306	+344,067	+554,356	+647,291
3,331,083	3,450,813	3,633,308	+228,815	+150,589	+169,223	+220,363	+121,467
2,754,908	2,871,677	3,117,890	+182,199	+147,158	-19,434	-48,227	-104,558
2,653,769	2,836,089	2,949,317	+47,075	+85,891	+36,269	-113,826	+134,380
4,504,549	4,523,520	4,684,375	+478,098	+450,657	+259,512	+328,070	+113,421
2,201,697	2,326,004	2,363,577	+217,285	+139,270	+143,568	+207,962	+179,292
2,419,929	2,510,057	2,618,330	+164,160	+127,566	+99,593	+130,964	+49,985
2,542,801	2,783,947	3,067,876	+44,208	-28,557	-324,936	+359,996	-54,155
2,709,076	2,660,360	2,762,533	+50,199	+996	-17,700	+195,219	+55,604
2,222,182	2,418,680	2,565,806	+237,791	+151,531	+271,265	+102,489	+4,999
2,069,239	2,106,401	2,216,813	+186,306	+299,108	+256,251	+277,827	+235,231
2,300,063	2,399,431	2,329,316	+88,629	+114,834	+125,964	+100,600	+169,208
2,081,136	2,222,858	2,431,763	+285,349	-1,914	+167,430	+75,578	-10,359
2,241,218	2,286,449	2,341,332	+243,599	+171,500	+126,721	+126,836	+50,847
1,848,147	1,938,085	2,008,197	+205,360	+47,123	-604,706	+625,277	-64,082
1,519,747	1,524,726	1,570,143	+45,258	+103,408	+98,158	+138,145	+210,393
955,948	984,734	1,062,761	+128,869	+84,773	+120,300	+147,672	+118,590
1,406,873	1,467,152	1,449,190	+125,488	+74,073	-5,374	+87,108	+99,867
1,220,797	1,295,314	1,366,552	+44,258	+66,145	+51,516	+92,457	+155,701
926,576	936,881	988,847	+146,351	+105,374	+18,364	+62,940	+47,488
1,013,089	1,051,260	1,096,652	+91,074	+109,831	+75,033	+50,578	+35,009
878,911	924,260	953,868	+48,188	+91,206	+45,688	+73,477	+49,053
1,422,065	1,515,117	1,541,103	+54,724	+42,299	+37,181	+59,180	+64,932
1,207,675	1,316,478	1,380,136	+138,987	+108,496	+215,672	+178,663	+45,708
935,375	959,632	1,070,425	+113,532	+136,397	+59,334	+7,605	-71,039
799,030	782,204	807,150	+209,385	+151,560	+107,784	+161,378	+79,538
759,665	772,183	793,239	+28	-1,564	-3,835	+3,592	+2,393
552,416	583,207	608,798	+20,177	+24,905	+8,527	+20,475	-12,110
\$188,337,404	\$194,865,130	\$203,338,322	+\$18,370,020	+\$12,798,591	+\$10,877,848	+\$9,569,887	+\$11,240,779

Excess or Deficiency of Revenue: Towns over 5,000 Population.

Towns. (In order of Popu- lation, 1930)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE					
	1926	1927	1928	1929	1930	1926	1927	1928	1929	1930	1926	1927	1928	1929	1930
Brookline . . .	\$3,667,653	\$3,802,570	\$3,983,985	\$4,276,430	\$4,601,568	\$3,208,370	\$3,334,062	\$3,424,772	\$3,482,137	\$3,813,492	+\$489,283	+\$468,508	+\$559,213	+\$794,293	+\$788,076
Arlington . . .	1,676,358	1,836,848	2,025,099	2,132,906	2,338,732	1,401,912	1,558,605	1,659,962	1,815,917	1,934,459	+\$274,446	+\$278,243	+\$366,037	+\$316,989	+\$404,273
Watertown . . .	1,647,996	1,799,067	1,945,876	2,221,409	2,275,397	1,439,972	1,578,167	1,692,687	1,845,296	2,008,699	+\$207,124	+\$200,600	+\$253,189	+\$376,113	+\$266,738
Princeton . . .	1,234,299	1,249,207	1,331,421	1,415,640	1,500,608	1,115,934	1,157,947	1,239,990	1,337,131	1,450,500	+\$123,265	+\$141,260	+\$148,550	+\$183,295	+\$163,295
Bellingham . . .	1,174,973	1,308,266	1,502,186	1,649,187	1,767,653	1,025,169	1,119,092	1,186,696	1,282,098	1,383,602	+\$149,864	+\$189,264	+\$367,089	+\$367,089	+\$404,051
Methuen . . .	939,116	907,144	929,268	970,105	1,003,609	934,306	852,113	851,638	868,343	940,007	+\$4,810	+\$55,031	+\$77,630	+\$101,762	+\$63,602
Weymouth . . .	1,172,046	1,258,505	1,262,089	1,404,556	1,604,314	777,854	885,901	997,321	1,153,373	1,293,897	+\$402,714	+\$92,516	+\$18,128	+\$265,183	+\$101,417
Winthrop . . .	766,582	817,346	860,290	904,428	903,548	665,868	724,830	741,378	761,000	802,098	+\$102,240	+\$118,912	+\$113,874	+\$126,624	+\$107,512
West Springfield . . .	972,040	1,036,631	1,107,568	1,130,135	1,153,839	956,788	994,273	993,694	1,003,511	1,077,337	+\$12,252	+\$42,358	+\$113,874	+\$126,624	+\$107,512
Milton . . .	1,003,427	1,043,598	1,118,896	1,207,944	1,307,022	901,154	931,284	1,007,440	1,062,611	1,240,531	+\$102,273	+\$112,314	+\$111,456	+\$185,333	+\$246,491
Wakefield . . .	1,172,046	1,269,541	1,312,222	1,375,168	1,439,601	1,112,344	1,144,383	1,140,913	1,126,327	1,240,531	+\$59,702	+\$125,158	+\$171,309	+\$176,474	+\$128,843
Braintree . . .	945,046	1,004,340	1,166,772	1,237,038	1,326,337	782,698	863,870	965,978	1,008,458	1,139,399	+\$140,740	+\$200,794	+\$228,580	+\$238,580	+\$238,580
Greenfield . . .	847,303	838,031	924,237	957,479	933,980	666,664	711,424	746,476	703,827	831,371	+\$148,939	+\$126,607	+\$177,756	+\$163,652	+\$102,609
Dedham . . .	720,904	740,383	808,027	881,075	960,382	629,243	661,882	718,249	766,694	808,262	+\$91,661	+\$78,501	+\$89,778	+\$114,381	+\$152,120
Norwood . . .	1,053,688	1,153,985	1,297,010	1,359,214	1,342,360	902,355	961,074	1,054,485	1,163,395	1,173,713	+\$151,333	+\$192,611	+\$242,525	+\$195,819	+\$168,647
Milford . . .	516,708	552,130	553,351	591,941	588,356	476,207	476,620	471,309	480,093	569,555	+\$40,441	+\$75,510	+\$113,622	+\$111,848	+\$18,801
Saugus . . .	580,046	589,002	578,038	625,325	624,708	491,060	482,232	508,182	551,742	572,199	+\$89,586	+\$106,770	+\$71,856	+\$73,583	+\$52,509
Southbridge . . .	506,222	516,075	495,016	484,358	511,929	497,536	504,213	485,451	498,945	518,333	+\$8,686	+\$11,858	+\$9,565	+\$14,587	+\$3,454
Natick . . .	776,855	804,195	775,373	862,939	819,077	654,079	684,079	641,861	676,992	828,716	+\$122,776	+\$115,072	+\$16,199	+\$2,280	+\$9,639
Plymouth . . .	755,163	797,657	775,373	736,525	796,553	650,020	661,898	661,631	667,695	737,735	+\$96,143	+\$135,759	+\$113,622	+\$68,830	+\$58,818
Webster . . .	526,576	471,606	462,338	513,021	527,842	408,382	429,046	455,330	518,078	537,682	+\$118,194	+\$42,660	+\$7,008	+\$5,057	+\$9,840
Danvers . . .	667,585	734,322	770,887	880,067	868,734	619,811	626,397	678,775	753,150	798,459	+\$47,774	+\$107,925	+\$92,112	+\$126,917	+\$75,275
Clinton . . .	537,995	493,370	405,573	566,600	521,437	473,139	480,141	461,861	476,992	513,396	+\$64,856	+\$23,229	+\$33,712	+\$89,608	+\$8,041
Winchester . . .	870,610	804,213	923,337	1,018,876	1,007,527	691,339	744,820	798,926	814,676	839,548	+\$179,271	+\$149,363	+\$126,411	+\$204,200	+\$167,979
Adams . . .	466,143	558,376	546,385	529,175	541,259	457,006	488,855	473,337	495,536	519,360	+\$9,137	+\$99,521	+\$71,048	+\$33,639	+\$21,899
Amesbury . . .	466,524	408,548	470,177	588,751	405,927	385,065	405,961	390,277	434,906	510,140	+\$1,459	+\$10,457	+\$88,900	+\$153,845	+\$14,513
Wellesley . . .	1,066,937	1,093,518	1,125,566	1,181,504	1,302,933	883,468	927,885	1,010,283	1,055,900	1,143,867	+\$120,571	+\$100,663	+\$114,983	+\$126,414	+\$159,066
Easthampton . . .	471,840	430,063	431,173	473,496	456,793	391,781	382,881	393,632	403,482	430,949	+\$80,059	+\$47,172	+\$17,541	+\$69,644	+\$25,834
Fairhaven . . .	407,273	434,699	437,408	490,067	460,458	421,933	422,127	433,844	442,638	433,304	-\$14,660	+\$2,572	-\$2,436	+\$47,429	+\$27,134
Needham . . .	609,505	625,628	664,871	773,702	909,152	520,705	557,358	573,668	629,593	697,300	+\$88,800	+\$68,270	+\$91,203	+\$144,109	+\$211,762
Attol . . .	482,952	506,743	562,030	530,704	571,291	453,131	457,882	487,644	499,675	522,022	+\$27,638	+\$48,891	+\$41,029	+\$31,029	+\$49,271
Swampscott . . .	704,153	684,563	674,363	731,500	742,975	632,377	626,911	617,980	632,164	707,242	+\$71,776	+\$58,373	+\$65,883	+\$99,636	+\$35,733
North Attleborough . . .	507,921	508,015	573,584	599,132	600,272	460,780	498,087	493,392	485,867	530,539	+\$41,135	+\$48,928	+\$80,202	+\$113,275	+\$69,433
Stoneham . . .	464,422	488,085	534,165	586,981	605,014	424,462	444,740	486,467	525,343	596,570	+\$39,960	+\$43,345	+\$47,698	+\$61,638	+\$8,435
Andover . . .	626,033	581,944	588,370	624,492	633,360	482,322	510,109	494,005	588,152	520,380	+\$143,711	+\$71,835	+\$94,365	+\$116,340	+\$112,950
Reading . . .	802,977	893,648	911,370	934,634	984,159	693,707	778,771	778,771	896,685	893,949	+\$109,270	+\$114,877	+\$79,865	+\$82,949	+\$40,210
Northbridge . . .	320,974	347,492	341,774	341,587	373,349	315,043	326,898	350,397	325,280	357,320	+\$5,331	+\$20,594	+\$11,177	+\$16,287	+\$16,029
Palmer . . .	312,389	312,389	405,641	356,268	419,209	354,953	347,515	348,910	353,166	370,283	+\$15,886	+\$35,126	+\$66,731	+\$3,099	+\$48,926
Lexington . . .	648,820	667,863	742,561	836,637	854,551	620,965	646,448	696,320	750,663	774,826	+\$26,251	+\$21,405	+\$45,681	+\$5,944	+\$79,725

P.D. 79.										xlii									
Bridgewater	281,342	281,124	287,883	286,018	287,241	287,806	275,655	282,059	284,311	+6,200	+9,400	+10,102	+9,187	+4,709	+4,140	+4,249	+4,258	+4,268	+4,278
Ludow	407,950	394,172	410,989	406,514	410,818	410,806	345,250	351,414	361,292	+62,700	+3,884	+42,752	+51,987	+4,249	+4,249	+4,249	+4,249	+4,249	+4,249
Dartmouth	487,929	476,191	432,635	475,615	473,937	475,615	422,073	431,999	433,537	+65,918	+54,118	+636	+42,078	+8,464	+8,464	+8,464	+8,464	+8,464	+8,464
Marblehead	644,262	716,165	768,574	807,145	830,309	807,145	599,026	604,189	633,623	+78,388	+117,129	+104,385	+113,522	+107,083	+107,083	+107,083	+107,083	+107,083	+107,083
Middleborough	507,885	525,844	578,717	595,993	595,993	595,993	422,073	431,999	433,537	+78,388	+117,129	+104,385	+113,522	+107,083	+107,083	+107,083	+107,083	+107,083	+107,083
Hudson	442,631	488,227	497,404	518,989	505,189	505,189	394,208	419,753	426,964	+48,323	+68,474	+70,440	+88,576	+53,029	+53,029	+53,029	+53,029	+53,029	+53,029
Stoughton	333,169	364,302	327,677	368,526	368,526	368,526	292,447	312,478	330,365	+60,101	+71,835	+51,199	+9,147	+9,457	+9,457	+9,457	+9,457	+9,457	+9,457
Montague	320,631	334,500	363,930	394,817	394,817	394,817	299,487	312,851	333,846	+24,444	+33,373	+15,079	+50,971	+34,140	+34,140	+34,140	+34,140	+34,140	+34,140
Whitman	309,385	320,857	330,258	361,634	361,634	361,634	329,897	330,368	339,434	+11,488	+489	+809	+12,501	+42,221	+42,221	+42,221	+42,221	+42,221	+42,221
Rockland	306,566	340,749	327,880	340,935	340,935	340,935	280,429	313,274	310,060	+26,137	+27,475	+17,829	+1,908	+23,645	+23,645	+23,645	+23,645	+23,645	+23,645
Concord	531,477	565,407	561,283	646,806	647,385	647,385	489,392	507,877	515,205	+42,085	+57,530	+46,078	+110,628	+67,432	+67,432	+67,432	+67,432	+67,432	+67,432
Ware	337,099	372,642	372,364	296,741	296,741	296,741	300,536	269,511	281,865	+36,563	+3,860	+3,849	+7,818	+7,818	+7,818	+7,818	+7,818	+7,818	+7,818
Walpole	489,434	487,025	513,232	447,606	467,039	467,039	410,607	429,757	469,431	+38,743	+71,418	+83,475	+14,153	+80,720	+80,720	+80,720	+80,720	+80,720	+80,720
Barnstable	454,138	511,194	529,755	592,596	634,143	634,143	343,105	356,036	373,606	+140,943	+152,158	+156,149	+188,414	+147,637	+147,637	+147,637	+147,637	+147,637	+147,637
Maynard	271,760	269,031	253,756	282,208	282,208	282,208	240,553	241,186	228,776	+31,207	+25,845	+29,986	+39,936	+12,703	+12,703	+12,703	+12,703	+12,703	+12,703
Agawam	283,915	291,431	247,667	384,452	384,452	384,452	268,555	266,374	283,581	+15,360	+25,677	+59,086	+56,163	+66,335	+66,335	+66,335	+66,335	+66,335	+66,335
Grafton	238,164	232,630	213,268	255,581	242,993	242,993	211,079	221,094	229,999	+27,085	+11,536	+14,731	+18,501	+7,333	+7,333	+7,333	+7,333	+7,333	+7,333
Franklin	358,235	349,686	394,127	369,892	399,739	399,739	340,460	348,185	330,571	+17,775	+1,501	+63,556	+21,970	+38,856	+38,856	+38,856	+38,856	+38,856	+38,856
Chelmsford	280,561	261,581	265,942	292,241	290,083	290,083	263,706	252,630	250,672	+17,765	+8,951	+15,270	+26,727	+9,680	+9,680	+9,680	+9,680	+9,680	+9,680
North Andover	359,985	403,671	330,945	377,880	371,316	371,316	350,703	323,014	339,815	+9,282	+51,657	+2,840	+30,612	+5,248	+5,248	+5,248	+5,248	+5,248	+5,248
Millbury	230,827	229,632	232,747	290,068	279,806	279,806	201,167	223,310	218,295	+29,660	+6,122	+14,452	+24,705	+39,023	+39,023	+39,023	+39,023	+39,023	+39,023
Dracont	195,982	204,649	206,442	229,200	229,200	229,200	189,392	176,865	190,181	+6,380	+27,784	+12,261	+4,889	+2,896	+2,896	+2,896	+2,896	+2,896	+2,896
Shrewsbury	417,816	420,595	448,965	485,277	485,277	485,277	324,943	379,404	385,040	+35,568	+38,412	+35,555	+39,113	+63,020	+63,020	+63,020	+63,020	+63,020	+63,020
South Hadley	308,213	306,689	319,449	356,104	361,254	361,254	266,758	273,158	291,277	+37,455	+33,531	+25,172	+58,949	+7,833	+7,833	+7,833	+7,833	+7,833	+7,833
Hingham	527,322	543,681	585,799	552,336	606,484	606,484	417,287	460,289	508,720	+457,911	+534,403	+77,079	+94,435	+72,081	+72,081	+72,081	+72,081	+72,081	+72,081
Randolph	181,500	197,652	220,146	280,860	266,738	266,738	178,728	184,725	182,075	+190,005	+234,575	+2,772	+44,071	+60,235	+60,235	+60,235	+60,235	+60,235	+60,235
Westborough	188,001	184,371	186,746	187,823	187,823	187,823	173,402	185,559	170,354	+181,521	+207,001	+32,976	+14,017	+5,225	+5,225	+5,225	+5,225	+5,225	+5,225
Mansfield	443,130	436,107	463,055	473,278	476,928	476,928	428,039	411,471	417,450	+445,041	+431,950	+24,636	+45,005	+23,237	+23,237	+23,237	+23,237	+23,237	+23,237
Uxbridge	246,812	229,982	258,024	288,853	288,484	288,484	233,516	244,594	252,965	+18,876	+13,430	+35,888	+30,465	+30,465	+30,465	+30,465	+30,465	+30,465	+30,465
Spencer	215,818	209,220	213,210	232,663	211,981	211,981	171,506	176,367	189,656	+194,275	+200,355	+44,312	+32,554	+29,388	+29,388	+29,388	+29,388	+29,388	+29,388
Windenden	274,567	280,767	271,596	312,520	306,994	306,994	246,915	267,629	265,554	+281,936	+285,163	+27,652	+30,584	+21,831	+21,831	+21,831	+21,831	+21,831	+21,831
Auburn	284,580	269,433	267,725	316,913	329,452	329,452	235,441	253,856	246,100	+215,769	+240,638	+49,139	+15,577	+7,404	+7,404	+7,404	+7,404	+7,404	+7,404
Great Barrington	253,377	275,499	270,292	291,799	307,588	307,588	230,045	249,279	264,330	+206,413	+287,378	+23,332	+25,386	+20,210	+20,210	+20,210	+20,210	+20,210	+20,210
Amherst	331,706	339,072	331,706	339,072	339,072	339,072	243,204	251,270	255,875	+320,940	+318,017	+17,227	+9,018	+10,766	+10,766	+10,766	+10,766	+10,766	+10,766
Billeria ¹	260,521	260,288	271,146	299,067	299,067	299,067	243,204	251,270	255,875	+259,061	+271,535	+17,227	+9,018	+10,766	+10,766	+10,766	+10,766	+10,766	+10,766
Abington	302,365	311,403	330,814	362,980	374,054	374,054	278,053	287,313	291,587	+314,358	+336,133	+24,312	+24,090	+39,227	+39,227	+39,227	+39,227	+39,227	+39,227
Canton	243,659	290,594	289,799	314,195	332,602	332,602	274,449	246,005	253,273	+268,553	+285,379	+8,610	+44,589	+36,592	+36,592	+36,592	+36,592	+36,592	+36,592
Wareham	360,920	374,625	371,036	387,493	401,879	401,879	341,051	349,462	345,237	+361,395	+370,077	+19,869	+25,163	+25,799	+25,799	+25,799	+25,799	+25,799	+25,799
Ipswich	—	—	—	138,949	132,259	132,259	—	—	—	+122,922	+127,301	—	—	+16,027	+16,027	+16,027	+16,027	+16,027	+16,027
Tewksbury ¹	—	—	—	363,953	340,415	340,415	—	—	—	+296,967	+298,637	—	—	+66,986	+66,986	+66,986	+66,986	+66,986	+66,986
Somerset ¹	—	—	—	246,488	270,688	270,688	—	—	—	+236,998	+255,179	+2,196	+14,062	+9,490	+9,490	+9,490	+9,490	+9,490	+9,490
Orange	204,971	244,665	236,362	246,488	270,688	270,688	202,775	230,603	235,000	+236,998	+255,179	—	—	+15,489	+15,489	+15,489	+15,489	+15,489	+15,489
Foxborough ¹	—	—	—	241,117	240,680	240,680	—	—	—	+216,471	+219,030	—	—	+24,646	+24,646	+24,646	+24,646	+24,646	+24,646
Easton	174,143	187,913	227,439	231,746	243,889	243,889	168,613	178,549	187,165	+190,292	+216,516	+5,530	+9,394	+41,454	+41,454	+41,454	+41,454	+41,454	+41,454
83 Towns	\$45,708,072	\$47,947,929	\$50,081,201	\$54,831,492	\$56,943,029	\$56,943,029	\$40,592,422	\$42,347,588	\$44,054,756	\$47,427,257	\$50,567,043	\$45,115,650 + \$5,600,341 + \$6,026,445 + \$7,404,235 + \$6,375,956							

¹ Included in 1929 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of Population, 1930)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON	.	\$73,303,809.74	\$59,499,521.88	\$7,504,955.50	\$6,239,332.36	81.2	10.3	8.5
WORCESTER	.	12,983,160.11	10,903,198.23	622,761.88	1,457,200.00	84.0	4.8	11.2
SPRINGFIELD	.	10,312,074.42	8,557,398.27	684,772.34	1,069,903.81	83.0	6.6	10.4
FALL RIVER	.	7,454,134.91	5,610,054.85	614,080.06	1,230,000.00	75.3	8.2	16.5
CAMBRIDGE	.	8,497,857.06	6,731,996.57	607,203.40	1,158,657.09	79.2	7.2	13.6
NEW BEDFORD	.	7,269,183.10	5,367,237.32	609,945.78	1,292,000.00	73.8	8.4	17.8
SOMERVILLE	.	4,380,650.71	3,981,708.81	301,698.85	297,243.05	86.9	6.6	6.5
LYNN	.	4,377,014.73	4,377,014.36	371,894.17	572,156.20	82.3	7.0	10.7
LOWELL	.	5,575,645.21	4,556,763.29	362,311.92	656,570.00	81.7	6.5	11.8
LAWRENCE	.	4,541,469.59	3,741,224.47	276,195.12	524,050.00	82.4	6.1	11.5
QUINCY	.	4,769,990.45	3,481,331.27	446,007.15	842,652.03	73.0	9.3	17.7
NEWTON	.	4,949,985.13	4,143,861.71	341,490.32	464,633.10	83.7	6.9	9.4
BROCKTON	.	3,633,308.03	2,908,053.47	210,944.09	514,310.47	80.0	5.8	14.2
MEDFORD	.	3,117,889.69	2,413,700.55	257,561.49	446,627.65	77.4	8.3	14.3
MALDEN	.	2,949,316.62	2,394,552.35	254,459.21	300,305.00	81.2	8.6	10.2
HOLYOKE	.	4,684,374.51	3,931,762.51	222,987.02	529,624.98	83.9	4.8	11.3
PITTSFIELD	.	2,303,577.27	1,884,337.83	121,239.44	358,000.00	79.7	5.1	15.2
HAVERHILL	.	2,618,330.44	2,333,358.79	81,941.65	203,000.00	89.1	3.1	7.8
EVERETT	.	3,007,876.46	2,468,252.60	232,702.49	369,921.37	80.4	7.6	12.0
CHELSEA	.	2,702,532.72	2,251,294.17	243,755.27	267,483.28	81.5	8.8	9.7
CHICOPEE	.	2,565,806.33	2,101,907.28	111,749.05	352,150.00	81.9	4.4	13.7
SALEM	.	2,216,813.11	1,919,035.14	108,777.97	189,000.00	86.6	4.9	8.5
FITCHBURG	.	2,329,316.33	1,912,544.68	134,471.65	282,300.00	82.1	5.8	12.1
WALTHAM	.	2,431,762.90	2,007,473.64	155,292.09	268,997.17	82.5	6.4	11.1
TAUNTON	.	2,341,332.43	1,890,273.13	154,459.30	296,600.00	80.7	6.6	12.7
REVERE	.	2,008,197.01	1,544,118.39	174,761.89	289,316.73	76.9	8.7	14.4
BEVERLY	.	1,570,142.72	1,368,036.44	71,106.28	131,000.00	87.1	4.5	8.4
NORTHAMPTON	.	1,062,700.47	933,081.39	37,859.08	91,820.00	87.8	3.6	8.6
GLoucester	.	1,449,190.02	1,127,854.81	96,960.21	224,377.00	77.8	6.7	15.5
MELROSE	.	1,366,551.98	1,067,424.98	106,149.72	192,977.28	78.1	7.8	14.1
LEONISTER	.	1,988,846.90	1,709,478.04	65,768.86	123,600.00	80.8	6.9	12.5
ATLEBORO	.	1,096,651.70	938,727.66	53,424.04	104,500.00	85.6	4.9	9.5
NORTH ADAMS	.	953,867.72	783,944.70	43,628.02	126,295.00	82.2	4.6	13.2
PEABODY	.	1,541,103.37	1,350,876.50	64,226.87	126,000.00	87.6	4.2	8.2
WESTFIELD	.	1,380,135.65	1,191,613.86	64,421.79	124,100.00	86.3	4.7	9.0
WOBURN	.	1,070,424.96	813,809.00	80,838.63	175,757.33	76.0	7.6	16.4
GARDNER	.	807,149.77	680,592.73	39,457.04	87,100.00	84.3	4.9	10.8
MARLBOROUGH	.	793,238.91	636,606.46	36,632.45	120,000.00	80.3	4.6	15.1
NEWBURYPORT	.	608,798.42	531,428.52	19,369.90	58,000.00	87.3	3.2	9.5
39 Cities	.	\$203,338,321.60	\$165,135,480.65	\$16,048,281.99	\$22,154,558.96	81.2	7.9	10.9

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	TOWNS. (In order of Population, 1930)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline		\$3,813,491.91	\$3,140,672.66	\$274,744.87	\$398,074.38	82.4	7.2	10.4
Arlington		1,934,459.46	1,602,726.10	134,229.19	197,504.17	82.9	6.9	10.2
Watertown		2,008,659.27	1,524,645.40	178,316.69	305,697.18	75.9	8.9	15.2
Frammingham		1,337,312.92	1,077,219.00	102,193.92	157,900.00	80.6	7.6	11.8
Belmont		1,383,001.90	1,145,954.37	96,773.98	140,873.64	82.8	7.0	10.2
Methuen		1,940,006.96	1,797,304.65	59,146.27	83,656.04	84.8	6.3	8.9
Weymouth		1,993,897.23	1,119,587.34	72,067.34	102,242.55	86.5	5.6	7.9
Winthrop		802,098.16	634,198.05	61,483.92	106,416.19	79.1	7.6	13.3
West Springfield		1,077,326.62	813,119.22	85,707.40	148,500.00	78.3	7.9	13.8
Milton		1,120,331.04	913,111.58	92,315.11	115,104.35	81.5	8.2	10.3
Wakefield		1,246,324.62	1,012,882.78	72,977.84	130,464.00	83.7	5.8	10.5
Greentree		1,139,399.41	971,297.84	57,384.35	110,787.22	85.3	5.0	9.7
Dedham		808,262.04	736,082.55	30,538.88	64,731.70	88.5	3.7	7.8
Norwood		1,173,713.17	931,528.13	30,002.21	152,326.66	81.2	5.8	13.0
Southbridge		569,555.13	535,796.88	21,089.90	33,000.00	90.5	3.7	5.8
Saugus		572,198.84	515,465.23	15,443.21	20,958.75	89.6	2.7	3.7
Milford		515,383.44	460,183.78	17,089.66	38,110.00	89.3	3.3	7.4
Natick		828,716.53	706,642.19	50,904.34	71,170.00	85.3	6.1	8.6
Plymouth		737,734.85	630,779.71	21,788.48	55,106.06	89.6	2.9	7.5
Webster		537,681.76	448,236.91	32,944.85	56,500.00	83.4	6.1	10.5
Danvers		793,458.67	711,935.12	33,698.89	47,854.66	89.7	4.3	6.0
Clinton		513,395.93	491,019.81	13,876.12	8,500.00	95.6	2.7	1.7
Winchester		839,548.39	705,409.05	48,202.48	85,936.86	84.0	5.8	10.2
Adams		519,360.40	442,831.18	24,529.22	52,000.00	85.3	4.7	10.0
Amesbury		510,439.77	420,636.00	24,087.84	65,115.93	82.4	4.8	12.8
Wellesley		1,143,867.13	948,518.30	80,467.05	114,881.78	82.9	7.0	10.1
Easthampton		430,949.16	409,828.76	7,120.40	14,000.00	95.1	1.7	3.2
Fairhaven		433,304.00	391,377.33	13,391.67	28,535.00	90.3	3.1	6.6
Needham		697,389.55	552,396.96	64,133.11	80,859.48	79.2	9.2	11.6
Attol		522,020.04	447,773.99	23,246.05	51,000.00	85.8	4.4	9.8
Swampscott		707,242.03	568,190.05	53,973.60	85,078.38	80.4	7.6	12.0
North Attleborough		530,839.07	460,848.46	15,990.61	54,000.00	86.8	3.0	10.2
Stoughton		596,579.05	494,887.41	35,244.55	66,447.09	83.0	5.9	11.1
Andover		520,380.26	443,599.96	21,780.30	55,000.00	85.2	4.2	10.6
Reading		893,949.11	787,807.10	34,700.73	71,441.28	88.1	3.9	8.0
Northbridge		319,218.33	319,218.33	15,101.74	23,000.00	89.3	4.2	6.5
Palmer		327,137.75	327,137.75	16,145.28	27,000.00	88.3	4.4	7.3
Lexington		774,825.89	635,290.44	50,082.64	88,852.81	82.0	6.5	11.5
Bridge water		291,311.47	240,581.60	23,729.87	27,000.00	82.6	8.1	9.3
Ludlow		361,291.78	333,412.68	13,379.10	14,500.00	92.3	3.7	4.0
Dartmouth		465,472.92	381,053.54	33,794.38	50,625.00	81.9	7.2	10.9

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
— Concluded.

	Towns. (In order of Population, 1930)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Marblehead	.	\$723,275.54	\$600,700.75	\$30,574.79	\$92,000.00	83.1	4.2	12.7
Middleborough	.	525,766.55	490,776.42	13,580.13	31,400.00	91.6	2.5	5.9
Hudson	.	432,159.84	379,386.78	21,923.06	30,850.00	83.9	4.9	11.2
Stoughton	.	359,088.74	299,169.51	20,208.86	39,690.37	83.3	3.6	11.1
Montague	.	350,548.51	313,375.25	13,173.26	24,000.00	89.4	5.8	6.8
Whitman	.	319,443.36	279,841.04	15,572.32	24,000.00	87.6	4.9	7.5
Rockland	.	317,072.00	300,083.64	15,988.46	25,000.00	88.0	4.7	7.3
Concord	.	370,932.73	499,043.37	32,568.46	48,341.00	86.1	5.6	8.3
Ware	.	287,323.03	260,679.30	10,693.73	16,550.00	90.5	3.7	5.8
Ware	.	486,379.18	402,760.34	25,858.24	57,814.80	85.0	5.3	10.7
Barnstable	.	486,505.55	413,450.56	21,054.09	52,000.00	85.0	4.3	10.7
Maynard	.	231,075.70	247,632.73	23,422.97	19,000.00	88.1	5.1	6.8
Agawam	.	318,116.05	251,004.89	23,111.76	43,500.00	79.0	7.3	13.7
Grafton	.	235,659.79	216,015.47	7,144.32	12,500.00	91.7	3.0	5.3
Franklin	.	300,882.03	304,373.15	20,509.48	36,000.00	84.3	5.7	10.9
Chelmsford	.	260,372.78	231,763.77	9,693.01	38,916.00	89.0	3.7	7.3
North Andover	.	366,067.87	321,236.90	11,732.87	33,098.10	87.8	3.2	9.0
Millbury	.	240,843.02	228,773.14	7,569.88	6,500.00	94.2	3.1	2.7
Draut	.	226,304.41	207,491.72	9,812.69	9,000.00	91.7	4.3	4.0
Shrewsbury	.	422,257.05	362,322.27	20,484.78	39,450.00	85.8	4.9	9.3
South Hadley	.	313,391.02	286,694.01	6,197.01	20,500.00	91.5	2.0	6.5
Hingham	.	534,402.71	468,290.77	14,382.95	51,558.99	87.6	2.7	9.7
Randolph	.	234,575.46	210,876.07	8,399.39	15,300.00	89.0	3.6	6.5
Westborough	.	207,000.86	186,812.45	6,188.41	14,000.00	90.2	3.0	6.8
Mansfield	.	431,950.35	395,006.86	13,843.49	22,500.00	91.6	3.2	5.2
Uxbridge	.	263,018.92	231,060.43	10,958.49	21,000.00	87.8	4.2	8.0
Spencer	.	200,355.24	179,257.34	7,097.90	14,000.00	89.5	3.5	7.0
Winchendon	.	285,163.09	257,253.75	11,409.34	16,500.00	90.2	4.0	5.8
Auburn	.	240,637.89	210,940.61	10,547.28	19,150.00	87.7	4.4	7.9
Great Barrington	.	292,775.86	253,659.46	8,116.40	31,000.00	86.6	2.8	10.6
Amherst	.	297,377.88	251,950.31	8,447.57	26,980.00	87.7	2.9	9.4
Billerica	.	318,017.33	286,064.37	9,453.06	22,500.00	89.9	3.0	7.1
Arlington	.	271,534.69	253,996.43	7,738.26	9,800.00	93.5	2.9	3.6
Canton	.	336,132.81	287,138.60	13,060.18	35,934.03	85.4	3.9	10.7
Wareham	.	285,378.64	307,355.81	4,022.83	24,000.00	90.2	1.4	8.4
Ipswich	.	370,076.86	303,460.19	18,666.67	47,950.00	82.0	5.0	13.0
Tewksbury	.	127,301.04	117,812.91	4,088.13	5,400.00	92.6	3.2	4.2
Somerset	.	298,637.39	234,895.02	30,242.37	33,500.00	78.7	10.1	11.2
Orange	.	255,179.20	226,044.14	11,435.06	17,700.00	88.6	4.5	6.9
Roxborough	.	219,030.49	187,583.29	9,447.20	22,000.00	85.6	4.3	10.1
Easton	.	216,516.06	200,894.81	8,121.25	7,500.00	92.8	3.7	3.5
83 Towns	.	\$50,567,043.62	\$42,970,160.81	\$2,790,937.76	\$4,805,945.05	85.0	5.5	9.5

Cities. (In order of Population, 1930)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE		
	1926	1930	Percent- age of Increase	Increase 1930 over 1926	1926	1930	Increase 1930 over 1926	Percent- age of Increase	
BOSTON	\$1,899,618,000	\$2,012,764,500	6.0	\$113,146,500	\$72,448,461	\$80,365,769	\$7,917,308	10.9	\$62,925,469
BOSTON	323,428,750	363,170,120	12.3	39,741,370	12,127,962	13,646,621	1,518,659	12.3	10,728,006
SPRINGFIELD	303,634,000	324,631,520	6.9	20,997,520	10,298,667	13,046,066	2,747,399	26.5	12,953,160
FALL RIVER	214,120,150	254,220,219	18.7	40,099,069	17,638,528	26,222,426	8,583,898	48.7	10,121,074
CAMBRIDGE	173,602,700	200,179,823	15.3	26,577,123	6,103,634	8,611,326	2,507,692	41.1	7,154,626
NEW BEDFORD	222,484,450	181,359,565	18.5	-41,124,885	7,865,731	4,775,213	-3,090,518	39.2	6,777,391
SOMERVILLE	109,289,600	129,653,300	18.6	20,363,700	3,855,364	4,776,128	920,764	23.9	7,284,516
LYNN	125,227,150	148,355,495	18.5	23,128,345	5,444,547	5,523,230	87,683	1.6	3,457,956
LOWELL	146,116,437	173,654,029	18.8	27,537,592	5,924,747	5,252,230	-672,517	-11.2	4,677,071
LAURENS	130,159,150	128,998,170	10.9	-1,160,980	4,709,150	4,731,683	22,533	0.5	5,321,065
QUINCY	122,176,225	149,041,395	22.8	26,865,170	4,173,791	5,366,909	1,193,117	28.6	5,614,578
NEWTON	132,258,950	171,382,360	29.6	39,123,410	4,257,558	5,597,276	1,339,718	31.5	1,385,721
BROCKTON	65,681,200	83,400,880	25.5	17,719,680	3,518,633	3,754,775	236,142	6.7	3,289,818
MALDEN	62,784,900	70,672,765	12.6	7,887,865	2,445,270	3,083,332	638,062	26.2	3,289,818
HOLYOKE	117,059,680	113,332,222	13.2	-3,727,458	4,741,161	4,797,796	56,635	1.2	2,263,071
PITTSFIELD	56,274,415	63,976,015	13.7	7,701,600	2,277,169	2,542,869	265,700	11.7	2,059,884
HAVERHILL	66,433,625	67,445,140	1.5	1,011,515	2,535,236	2,668,315	133,079	5.2	2,371,076
EVERETT	50,132,625	75,248,865	49.4	25,116,240	2,287,665	3,013,721	726,056	31.7	2,243,457
CHELSEA	51,517,500	58,188,377	12.8	6,670,877	2,008,499	2,818,137	809,638	40.3	2,458,300
CHICOPEE	51,517,500	52,663,011	2.2	1,145,511	2,508,811	2,570,805	61,994	2.4	2,071,020
SALEM	54,280,570	61,311,780	13.0	7,031,210	2,255,860	2,452,524	196,184	8.7	2,069,547
WALTHAM	62,568,775	61,339,504	19.0	-1,229,271	2,272,817	2,498,524	225,707	9.9	2,184,188
LYNN	52,708,400	62,103,504	18.4	9,395,104	2,041,756	2,421,404	379,648	18.6	1,756,407
TAUNTON	41,190,314	41,198,113	0.02	779	2,363,979	2,392,179	28,200	1.2	1,503,781
REVERE	39,123,100	43,642,560	11.6	4,519,460	1,988,478	1,944,363	-44,115	-2.2	1,783,118
BEVERLY	46,475,425	50,789,443	9.3	4,314,018	1,548,039	1,780,556	232,517	15.0	1,990,070
NORTHAMPTON	27,786,110	30,541,037	9.9	2,754,927	1,118,939	1,181,351	62,412	5.6	1,309,911
GLOUCESTER	35,918,413	42,924,539	19.5	7,006,126	1,433,399	1,549,057	115,658	8.1	1,369,552
MELROSE	31,285,750	38,703,320	23.7	7,417,570	1,163,427	1,322,253	158,826	13.6	1,121,169
LEOMINSTER	21,989,200	24,631,120	12.0	2,641,920	938,378	1,036,355	97,957	10.4	1,003,959
ATTLEBORO	23,866,545	27,527,845	15.3	3,661,300	1,095,033	1,131,661	36,628	3.3	1,095,033
NORTH ADAMS	22,667,721	25,944,387	14.5	3,276,666	1,902,949	1,606,035	-296,914	-14.5	894,757
PEABODY	22,688,363	25,150,220	10.9	2,461,857	1,350,905	1,006,951	-343,954	-25.4	1,296,185
WESTPORT	20,542,191	23,697,879	15.6	3,155,688	1,285,069	1,425,844	140,775	11.0	1,146,062
WESTERN	19,158,995	23,677,587	23.6	4,518,592	999,386	999,386	-	-	863,590
GARDNER	23,276,469	24,957,846	7.2	1,681,377	965,429	886,688	-88,741	-9.2	716,044
MALDENBOROUGH	17,301,058	17,993,158	3.6	692,100	719,252	795,632	76,380	10.6	719,224
NEWBURYPORT	13,547,160	14,704,030	8.5	1,156,870	606,667	596,688	-9,979	-1.6	586,490
39 Cities	\$5,089,727,036	\$5,415,438,894	6.4	\$325,711,858	\$194,370,450	\$214,579,101	\$19,608,651	10.1	\$176,600,430
							\$203,338,322		\$26,737,892
									15.1

² Less than one-tenth of one per cent.

¹ Decrease.

Aggregate Municipal Indebtedness—Comparisons for 1910, 1928, 1929 and 1930.

All Municipalities.

CLASSIFICATION.	1910	1928	1929	1930
General debt	\$172,449,046	\$246,151,623	\$243,407,506	\$252,066,060
Public service enterprise debt	66,118,553	92,511,158	92,577,572	99,513,493
Total gross funded or fixed debt	\$238,567,599	\$338,662,781	\$335,985,078	\$351,579,553
Sinking funds deducted	70,021,484	56,712,535	51,853,276	49,869,446
Net funded or fixed debt	\$168,546,115	\$281,950,246	\$284,131,802	\$301,710,107
To which may be added:—				
Temporary debt	9,139,691	35,314,138	36,404,122	41,223,202
TOTALS	\$177,685,806	\$317,264,384	\$320,535,924	\$342,933,309

Cities.

General debt	\$156,308,327	\$206,791,356	\$202,575,636	\$210,003,816
Public service enterprise debt	50,963,550	81,461,000	82,072,650	88,171,100
Total gross funded or fixed debt	\$207,273,877	\$288,252,356	\$284,648,286	\$298,174,916
Sinking funds deducted	66,843,242	55,550,619	50,903,645	49,241,699
Net funded or fixed debt	\$140,430,635	\$232,701,737	\$233,744,641	\$248,933,217
To which may be added:—				
Temporary debt	6,491,302	26,559,772	27,836,826	30,609,149
TOTALS	\$146,921,937	\$259,261,509	\$261,581,467	\$279,542,366

Towns Over 5,000 Population.

General debt	\$12,872,337	\$32,030,093	\$33,675,676	\$34,743,905
Public service enterprise debt	12,071,146	7,495,093	7,392,772	7,530,890
Total gross funded or fixed debt	\$24,943,483	\$39,525,186	\$41,068,448	\$42,274,795
Sinking funds deducted	2,646,536	1,054,561	836,034	531,458
Net funded or fixed debt	\$22,296,947	\$38,470,625	\$40,232,414	\$41,743,337
To which may be added:—				
Temporary debt	1,873,512	6,067,799	6,105,026	7,943,454
TOTALS	\$24,170,459	\$44,538,424	\$46,337,440	\$49,686,791

Towns Under 5,000 Population.

General debt	\$3,268,382	\$7,330,174	\$7,156,194	\$7,318,339
Public service enterprise debt	3,081,857	3,555,065	3,112,150	3,811,503
Total gross funded or fixed debt	\$6,350,239	\$10,885,239	\$10,268,344	\$11,129,842
Sinking funds deducted	531,706	107,355	113,597	96,289
Net funded or fixed debt	\$5,818,533	\$10,777,884	\$10,154,747	\$11,033,553
To which may be added:—				
Temporary debt	774,877	2,686,567	2,462,270	2,670,599
TOTALS	\$6,593,410	\$13,464,451	\$12,617,017	\$13,704,152

*Aggregate Municipal Indebtedness—General and Enterprise Debt.
All Municipalities.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,550,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,935,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36

Towns Over 5,000 Population.

1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,355	9,515,749	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,215,560	8,895,938	1.21
1914	14,786,152	927,454	13,858,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,735	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,899	15,616,510	1.73	7,043,097	1,491,189	5,551,908	0.81
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.80
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.
Towns Under 5,000 Population.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910 . . .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911 . . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912 . . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913 . . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914 . . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915 . . .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916 . . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917 . . .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918 . . .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919 . . .	2,748,283	100,672	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920 . . .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921 . . .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922 . . .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923 . . .	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924 . . .	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925 . . .	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926 . . .	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927 . . .	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928 . . .	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929 . . .	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930 . . .	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911 . . .	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071 ¹	423,239,937	194,483,095	1,818,128	8.5	10.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	8,859,848	4.4	4.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 . . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 . . .	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926 . . .	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927 . . .	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928 . . .	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929 . . .	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930 . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99

¹ Decrease.

Net Debt, January 1, 1932, and Ratio of Net Debt to Valuation; Cities.

CITIES.	Population	Valuation, 1931 including Motor Vehicles	NET DEBT, JANUARY 1, 1932			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt
			Inside Limit	Outside Limit				
ATLBERO	21,769	\$26,801,214	\$308,500.00	\$194,810.66	\$503,310.66	\$887,474.10	1.87	1.43
BEVERLY	25,086	50,255,243	570,000.00	574,000.00	1,144,000.00	1,202,000.00	2.28	0.11
BOSTON	781,188	1,992,218,267	46,824,814.67	21,139,383.44	67,964,198.11	121,375,795.86	3.41	2.68
BROCKTON	63,797	83,741,929	1,424,000.00	545,000.00	1,969,000.00	2,968,504.54	2.35	1.19
CAMBRIDGE	113,043	198,502,024	3,707,450.00	4,351,952.15	8,059,402.15	9,043,902.51	4.06	4.56
CHELSEA	45,816	56,630,010	1,601,500.00	1,384,445.46	1,985,945.46	2,089,945.46	3.51	0.18
CHESTER	43,930	48,083,239	1,151,900.00	346,000.00	1,497,900.00	1,996,150.00	3.08	1.02
EVERETT	48,424	78,530,494	1,456,975.94	1,232,767.60	2,689,743.54	2,808,743.54	3.43	0.15
FALL RIVER	115,274	127,762,465	2,762,000.00	7,244,500.00	10,006,500.00	10,258,500.00	7.83	0.20
FITCHBURG	40,692	59,911,937	804,000.00	622,000.00	1,426,000.00	2,014,000.00	2.38	0.98
GARDNER	19,399	24,494,191	211,500.00	387,500.00	599,000.00	648,500.00	2.45	0.20
GLOUCESTER	24,204	43,170,489	697,500.00	572,125.00	1,269,625.00	1,770,625.00	2.94	2.09
HAYESVILLE	48,710	64,472,655	664,000.00	510,000.00	1,174,000.00	1,443,000.00	2.58	0.42
HOLYOKE	56,537	109,049,494	2,602,000.00	231,000.00	2,833,000.00	4,521,000.00	2.58	1.54
LAWRENCE	85,068	122,750,890	2,600,500.00	1,981,000.00	4,581,500.00	1,688,000.00	3.73	0.14
LEOMINSTER	21,810	24,336,333	394,000.00	380,000.00	774,000.00	1,195,000.00	3.18	1.73
LOWELL	100,234	131,197,149	2,728,500.00	1,420,200.00	4,148,700.00	4,551,450.00	3.16	0.31
LYNN	102,320	146,455,447	3,219,861.29	3,825,055.58	7,044,916.87	7,680,799.60	4.81	0.43
MALDEN	58,036	75,504,109	1,719,000.00	848,625.76	2,567,625.76	2,587,625.76	3.40	0.03
MARLBOROUGH	15,587	17,588,404	287,200.00	503,800.00	791,000.00	839,000.00	4.50	0.27
MEDFORD	59,714	85,569,522	1,730,000.00	1,972,166.43	3,702,166.43	4,135,166.43	4.33	0.50
MELROSE	23,170	38,687,094	575,000.00	476,000.00	1,051,000.00	1,145,000.00	2.72	2.96
NEW BEDFORD	112,597	155,954,165	2,665,734.93	4,845,771.91	7,511,506.77	8,771,506.77	4.81	0.81
NEWBURYPORT	15,084	14,393,245	189,500.00	182,274.91	371,774.91	434,774.91	2.58	3.02
NEWTON	65,276	173,512,933	3,748,300.00	2,083,869.95	5,831,869.95	6,167,472.49	3.36	0.19
NORTH ADAMS	21,621	25,387,621	296,350.00	166,590.00	462,870.00	586,820.00	1.82	0.49
NORTHAMPTON	24,381	29,729,910	319,500.00	-	319,500.00	319,500.00	1.07	-
PEABODY	21,345	25,410,641	537,000.00	383,500.00	920,500.00	1,111,500.00	3.62	0.75
PEPPERFELD	49,677	62,779,645	1,227,900.00	934,000.00	2,161,900.00	2,729,900.00	3.44	0.91
QUINCY	71,983	138,400,744	3,329,500.00	1,678,000.00	5,007,500.00	5,667,500.00	3.62	4.09
REVERE	35,680	43,312,455	902,753.92	558,946.08	1,461,700.00	2,060,700.00	4.07	0.69
SALEM	43,353	60,700,578	831,500.00	593,000.00	1,424,500.00	1,898,500.00	2.51	0.61
SOMERVILLE	103,908	128,264,015	2,895,000.00	500,000.00	3,395,000.00	3,825,000.00	2.59	2.39
SPRINGFIELD	149,900	320,575,985	5,624,000.00	5,062,000.00	10,686,000.00	18,352,000.00	5.33	5.72
TAUNTON	37,355	40,452,699	934,100.00	386,780.51	1,320,880.51	2,488,266.93	3.78	2.40
WALHAM	39,247	61,622,964	1,280,000.00	1,227,500.14	2,507,500.14	2,869,600.14	4.07	0.59
WESTFIELD	19,775	23,425,340	447,600.00	443,000.00	890,600.00	1,435,600.00	3.80	2.33
WOBURN	19,434	23,964,972	465,700.00	761,000.00	1,226,700.00	1,592,000.00	5.12	1.52
WORCESTER	195,311	356,818,371	6,651,500.00	1,090,000.00	7,741,500.00	11,485,617.00	2.17	3.22
39 Cities	2,940,335	\$5,291,900,382	\$109,420,840.75	\$72,138,495.51	\$181,559,336.26	\$261,608,915.50	3.43	1.51

Net Debt, January 1, 1932, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

	Towns. (Under 5,000 Population)	Population	Valuation, 1931 including Motor Vehicles	NET DEBT, JANUARY 1, 1932			RATIO OF NET DEBT TO VALUATION			
				GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit						Total
Acton	.	2,482	\$4,207,129	\$14,000.00	\$27,000.00	\$41,000.00	\$41,000.00	0.97	—	0.97
Acushnet	.	4,092	3,811,760	14,198.00	9,600.00	23,798.00	23,798.00	0.62	—	0.62
Asburnham	.	2,079	1,784,392	2,400.00	—	2,400.00	4,900.00	0.13	0.14	0.27
Ashby	.	982	1,102,105	12,900.00	—	12,900.00	12,900.00	1.17	—	1.17
Ashland	.	2,397	3,111,544	42,000.00	68,000.00	110,000.00	130,000.00	3.54	0.64	4.18
Avon	.	2,414	1,997,002	11,000.00	—	11,000.00	11,000.00	0.55	—	0.55
Ayer	.	3,060	3,940,605	59,500.00	46,000.00	105,500.00	131,500.00	2.68	0.66	3.34
Barre	.	3,510	3,250,005	5,000.00	—	5,000.00	5,000.00	0.15	—	0.15
Bedford	.	2,603	3,230,356	—	92,000.00	92,000.00	131,000.00	0.28	1.21	1.49
Belchertown	.	3,139	1,610,874	29,500.00	22,000.00	51,500.00	51,500.00	2.14	—	2.14
Bellingham	.	3,189	2,642,942	13,000.00	—	13,000.00	29,500.00	1.12	—	1.12
Berkley	.	1,120	951,298	13,000.00	—	13,000.00	13,000.00	1.37	—	1.37
Blackstone	.	4,674	2,508,208	12,666.66	19,333.34	32,000.00	32,000.00	1.28	—	1.28
Blandford	.	545	864,493	7,300.00	—	7,300.00	50,200.00	0.85	4.96	5.81
Bourne	.	2,895	9,906,952	44,500.00	—	44,500.00	44,500.00	0.45	—	0.45
Boxford	.	652	1,232,748	7,000.00	—	7,000.00	7,000.00	0.57	—	0.57
Boylston	.	1,097	958,125	4,700.00	8,500.00	13,200.00	13,200.00	1.38	—	1.38
Brewster	.	769	2,263,841	10,000.00	—	10,000.00	10,000.00	1.38	—	1.38
Brookfield	.	1,352	1,390,408	16,000.00	1,000.00	17,000.00	45,000.00	1.22	2.02	3.24
Buckland	.	1,497	2,762,014	8,000.00	—	8,000.00	8,000.00	0.29	—	0.29
Burlington	.	1,722	2,789,927	12,000.00	—	12,000.00	24,000.00	0.86	—	0.86
Carlisle	.	569	1,113,185	2,800.00	—	2,800.00	2,800.00	0.25	—	0.25
Charlemont	.	816	1,088,966	1,000.00	—	1,000.00	1,000.00	0.09	—	0.09
Charlton	.	2,154	1,739,590	22,500.00	18,675.00	41,175.00	41,175.00	2.37	—	2.37
Chatham	.	1,931	6,009,040	9,000.00	65,000.00	74,000.00	74,000.00	1.23	—	1.23
Cheshire	.	1,697	1,461,421	11,000.00	12,000.00	23,000.00	23,000.00	1.57	—	1.57
Chester	.	1,464	1,489,325	12,300.00	13,000.00	25,300.00	72,800.00	1.70	3.19	4.89
Chilmark	.	252	671,712	1,500.00	—	1,500.00	1,500.00	0.22	—	0.22
Clarksburg	.	1,296	740,962	3,000.00	8,000.00	11,000.00	11,000.00	1.48	—	1.48
Cohasset	.	3,083	11,185,963	133,000.00	—	133,000.00	133,000.00	1.19	—	1.19
Conway	.	900	1,003,880	4,000.00	—	4,000.00	4,000.00	0.40	—	0.40
Cummington	.	531	524,093	3,300.00	—	3,300.00	3,300.00	0.63	—	0.63
Dalton	.	4,220	5,994,222	115,000.00	—	115,000.00	115,000.00	1.92	—	1.92
Deerfield	.	2,882	4,521,465	54,000.00	60,000.00	114,000.00	114,000.00	2.52	—	2.52
Dennis	.	1,829	3,529,733	74,000.00	—	74,000.00	74,000.00	2.10	—	2.10
Douglas	.	2,195	1,883,809	11,000.00	—	11,000.00	17,000.00	0.58	0.32	0.90
Dover	.	1,195	3,857,715	80,000.00	—	80,000.00	80,000.00	2.07	—	2.07
Dudley	.	4,265	3,651,527	33,000.00	—	33,000.00	67,000.00	0.90	0.93	1.83
Dunstable	.	384	501,652	—	—	—	4,000.00	—	0.80	0.80
Duxbury	.	1,696	7,476,347	84,000.00	—	84,000.00	84,000.00	1.12	—	1.12
East Bridgewater	.	3,591	4,976,207	46,500.00	1,000.00	47,500.00	98,000.00	0.95	1.02	1.97
East Brookfield	.	926	1,181,637	—	—	—	6,000.00	—	0.51	0.51
East Longmeadow	.	3,327	4,171,387	37,500.00	—	37,500.00	59,000.00	0.90	0.51	1.41

Edgartown	1,276	3,931,429	32,875.00	22,000.00	54,875.00	54,875.00	1.40	1.40
Essex	1,465	1,727,367	26,000.00	5,500.00	31,500.00	31,500.00	1.82	1.82
Falmouth	4,821	22,237,550	387,500.00	—	387,500.00	569,000.00	1.74	0.82
Freetown	1,656	1,734,554	3,300.00	—	3,300.00	3,300.00	0.19	0.19
Gay Head	1,161	151,848	—	4,550.00	4,550.00	3.00	3.00	0.05
Georgetown	1,853	1,992,089	—	—	—	1,000.00	—	0.05
Gill	983	923,337	7,200.00	—	7,200.00	7,200.00	0.78	0.78
Goshen	248	379,778	4,100.00	—	4,100.00	4,100.00	1.08	1.08
Granville	674	692,168	3,750.00	—	3,750.00	3,750.00	0.54	0.54
Groton	2,434	4,556,722	74,512.50	—	74,512.50	74,512.50	1.64	1.64
Groveland	2,236	1,813,908	4,000.00	3,000.00	7,000.00	35,500.00	0.38	1.57
Hadley	2,682	3,211,507	25,000.00	—	25,000.00	25,000.00	0.78	0.78
Haltax	728	1,592,899	15,000.00	—	15,000.00	15,000.00	0.94	0.94
Hampton	2,044	6,089,907	114,000.00	12,000.00	126,000.00	126,000.00	2.07	2.07
Hamden	684	697,239	6,000.00	—	6,000.00	6,000.00	0.86	0.86
Hanson	2,806	3,923,701	39,000.00	45,000.00	84,000.00	422,000.00	2.14	8.59
Hastings	2,184	2,869,272	36,000.00	—	36,000.00	133,000.00	1.26	3.38
Hathfield	2,476	3,613,312	59,000.00	—	59,000.00	59,000.00	1.96	1.96
Hawley	313	1,260,130	1,400.00	—	1,400.00	1,400.00	0.53	0.53
Hinsdale	1,144	1,041,983	5,000.00	—	5,000.00	5,000.00	0.48	0.48
Holbrook	3,353	3,496,333	41,853.34	52,666.66	94,500.00	96,500.00	2.70	2.76
Holden	3,871	3,515,034	39,500.00	58,000.00	117,500.00	183,350.00	3.34	5.27
Holliston	2,864	3,933,007	80,319.00	3,700.00	84,019.00	86,019.00	2.19	2.19
Hopedale	2,973	4,329,001	100,000.00	—	100,000.00	100,000.00	2.31	2.31
Hopkinton	2,563	2,995,515	50,000.00	18,500.00	50,000.00	110,000.00	1.67	3.67
Hull	2,047	18,823,497	222,000.00	—	240,300.00	240,500.00	1.28	1.28
Huntington	1,242	1,147,041	19,000.00	—	19,000.00	19,000.00	1.66	1.66
Kington	2,672	4,684,337	20,000.00	—	20,000.00	41,700.00	0.43	0.89
Lancaster	2,897	3,432,214	9,500.00	—	9,500.00	9,500.00	0.28	0.28
Lanesborough	1,170	1,262,211	4,888.67	—	4,888.67	4,888.67	0.39	0.39
Lee	4,061	5,335,974	18,000.00	10,100.00	28,100.00	28,000.00	0.53	0.53
Leicester	4,445	3,811,380	3,750.00	10,000.00	13,750.00	13,750.00	0.36	0.36
Lenox	2,742	6,967,319	12,000.00	—	12,000.00	12,000.00	0.17	0.17
Leyden	261	318,454	5,750.00	—	5,750.00	5,750.00	1.81	1.81
Lincoln	1,493	3,256,141	—	—	—	3,702.39	0.18	0.18
Littleton	1,447	2,795,160	22,000.00	—	22,000.00	48,940.00	0.79	1.75
Longmeadow	4,437	11,697,935	226,000.00	164,000.00	390,000.00	395,000.00	3.34	3.38
Lonsburg	1,923	2,332,027	28,000.00	—	28,000.00	28,000.00	1.20	1.20
Lynnfield	1,594	3,702,413	27,000.00	—	27,000.00	27,000.00	0.73	0.73
Lynn	2,636	13,022,176	45,000.00	128,000.00	173,000.00	173,000.00	1.37	1.37
Manchester	1,638	5,444,097	17,000.00	—	17,000.00	52,000.00	0.31	0.95
Marion	1,625	7,795,225	58,000.00	89,000.00	147,000.00	712,000.00	1.88	9.13
Marshfield	361	1,043,686	3,300.00	—	3,300.00	3,300.00	0.32	0.32
Maspee	1,501	3,930,056	9,000.00	—	9,000.00	60,900.00	0.23	1.78
Marblehead	4,066	2,951,994	17,000.00	50,000.00	67,000.00	279,000.00	2.27	9.45
Medford	3,153	3,384,668	65,350.00	500.00	65,850.00	116,850.00	1.94	3.45
Medway	2,892	2,120,394	—	—	—	13,500.00	—	0.64
Merrimac	1,712	2,084,080	10,000.00	—	10,000.00	10,000.00	0.48	0.48
Middleton	1,738	3,109,550	12,050.00	112,500.00	124,550.00	142,170.00	4.00	4.57
Millis	2,111	1,467,478	15,500.00	6,000.00	21,500.00	21,500.00	1.47	1.47
Millville	4,918	3,276,435	2,000.00	83,000.00	85,000.00	95,000.00	2.59	2.90
Monson	821	6,822,783	8,400.00	—	8,400.00	8,400.00	1.02	1.02
Monterey	1,654	6,231,180	62,000.00	—	62,000.00	139,700.00	0.99	2.24
Nahant	—	—	—	—	—	—	—	—

	1,159	1,556,646	7,500 00	25,000 00	32,500 00	2,81	2,81
Sunderland	1,159	1,556,646	7,500 00	25,000 00	32,500 00	2,81	2,81
Sutton	2,147	1,864,319	2,000 00	2,600 00	4,600 00	0.25	0.25
Swansea	3,041	4,709,510	94,500 00	—	94,500 00	2.01	2.01
Templeton	3,151	23,000 00	55,000 00	—	78,000 00	2.48	2.48
Tisbury	4,159	117,820 00	—	49,000 00	166,820 00	1.84	0.76
Tollard	6,381	117,820 00	—	—	2,800 00	0.73	0.73
Townsend	1,134	2,800 00	—	—	14,000 00	0.55	0.55
Truro	1,752	14,000 00	—	—	3,000 00	0.18	0.18
Tyngsborough	513	9,675 00	—	—	9,675 00	0.75	0.75
Warren	1,358	58,000 00	—	—	58,000 00	1.82	1.82
Warwick	3,765	8,000 00	—	—	8,000 00	1.92	1.92
Washington	222	4,000 00	—	—	4,000 00	1.92	1.92
Wellfleet	2,937	10,000 00	—	59,167 90	69,167 90	0.15	1.13
Wenham	823	5,000 00	—	—	5,000 00	0.24	0.24
West Boylston	1,119	8,000 00	—	—	24,000 00	0.91	0.61
West Bridgewater	2,114	5,900 00	—	—	5,900 00	0.25	0.25
West Brookfield	3,206	—	—	—	—	—	—
Westford	1,255	5,500 00	—	—	5,500 00	0.39	1.21
Westminster	3,600	84,400 00	—	—	20,500 00	1.44	1.44
Weston	1,925	84,400 00	—	—	84,400 00	2.04	2.04
Westport	3,332	3,200 00	—	—	3,200 00	0.22	0.22
Whately	4,408	207,000 00	—	270,000 00	492,000 00	2.19	4.86
Wilbraham	1,124	51,440 00	—	—	51,440 00	0.82	0.82
Williamburg	2,719	15,400 00	—	—	15,400 00	1.24	1.24
Williamstown	1,891	2,400 00	—	—	6,400 00	0.53	0.53
Winchester	3,900	27,000 00	—	—	111,000 00	0.74	2.32
Wilmington	4,013	—	—	—	1,006 00	0.07	0.07
Wrentham	3,584	68,000 00	—	—	92,000 00	1.21	1.21
Yarmouth	1,794	5,250 00	—	—	342,750 00	0.11	7.30
		30,000 00	—	—	32,200 00	0.75	0.80
		84,000 00	—	—	62,200 00	1.54	1.54
		93,000 00	—	—	252,000 00	3.64	5.18
Totals	1,394,732	2,639,520,317	\$5,544,778.17	\$2,190,394.94	\$7,735,173.11	\$4,995,716.29	\$12,730,889.40

¹ Includes population of 64 towns having no funded debt.

² Includes valuation of 64 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1932:

Alford	Colrain	Lakeville	New Marlborough	Rowe	Tipton
Ashfield	Dana	Leverett	New Salem	Royalston	Wales
Becket	Dighton	Mendon	Oakham	Sandisfield	Wendell
Berlin	Eastham	Middlefield	Orleans	Sheffield	Westhampton
Barnardston	Egremont	Monroe	Peru	Shelburne	West Newbury
Bolton	Enfield	Montgomery	Petersham	Shelburne	West Tisbury
Boxborough	Erving	Mount Washington	Phillipston	Shutesbury	Westwood
Brimfield	Florida	New Ashford	Prescott	Topsfield	Windsor
Carver	Gosnold	New Braintree	Rochester	Tyringham	Worthington

PART I



CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Pages of Report
ATTLEBORO	Dec. 31, 1930	20, 21
BEVERLY	Dec. 31, 1930	18, 19
BOSTON	Dec. 31, 1930	4, 5
BROCKTON	Nov. 30, 1930	10, 11
CAMBRIDGE	Mar. 31, 1931	6, 7
CHELSEA	Dec. 31, 1930	14, 15
CHICOPEE	Nov. 30, 1930	14, 15
EVERETT	Dec. 31, 1930	14, 15
FALL RIVER	Dec. 31, 1930	6, 7
FITCHBURG	Nov. 30, 1930	16, 17
GARDNER	Dec. 31, 1930	22, 23
GLOUCESTER	Nov. 30, 1930	18, 19
HAVERHILL	Dec. 31, 1930	14, 15
HOLYOKE	Nov. 30, 1930	12, 13
LAWRENCE	Dec. 31, 1930	10, 11
LEOMINSTER	Dec. 31, 1930	20, 21
LOWELL	Dec. 31, 1930	8, 9
LYNN	Dec. 31, 1930	8, 9
MALDEN	Dec. 31, 1930	12, 13
MARLBOROUGH	Dec. 31, 1930	24, 25
MEDFORD	Dec. 31, 1930	12, 13
MELROSE	Dec. 31, 1930	20, 21
NEW BEDFORD	Nov. 30, 1930	8, 9
NEWBURYPORT	Dec. 20, 1930	24, 25
NEWTON	Dec. 31, 1930	10, 11
NORTH ADAMS	Nov. 30, 1930	20, 21
NORTHAMPTON	Nov. 30, 1930	18, 19
PEABODY	Dec. 31, 1930	22, 23
PITTSFIELD	Dec. 31, 1930	12, 13
QUINCY	Dec. 31, 1930	10, 11
REVERE	Dec. 31, 1930	18, 19
SALEM	Dec. 31, 1930	16, 17
SOMERVILLE	Dec. 31, 1930	8, 9
SPRINGFIELD	Nov. 30, 1930	6, 7
TAUNTON	Nov. 30, 1930	16, 17
WALTHAM	Jan. 31, 1931	16, 17
WESTFIELD	Dec. 31, 1930	22, 23
WOBBURN	Dec. 31, 1930	22, 23
WORCESTER	Nov. 30, 1930	6, 7

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 781,188
REVENUE.		\$81,896,199.32
General		67,026,115.60
Taxes		65,780,947.23
Property, poll, and income		61,829,626.66
Corporation, bank, etc.		3,951,320.57
Licenses and permits		316,664.58
Fines and forfeits		243,261.63
Grants and gifts		683,236.05
For expenses		683,236.05
For outlays		—
All other		2,006.11
Commercial		14,870,083.72
Special assessments		637,805.28
To meet expenses		583,378.94
To meet outlays		54,426.34
Privileges		1,088,273.13
Departmental		1,858,861.84
General government		73,141.04
Protection of persons and property		106,671.84
Health and sanitation		184,195.05
Highways		31,385.41
Charities		852,190.75
Soldiers' benefits		37,897.11
Schools		400,545.24
Libraries		23,470.62
Recreation		125,700.84
Unclassified		23,663.94
Public service enterprises		8,035,102.76
Electric light		—
Water		4,966,688.91
All other		3,068,413.85
Cemeteries		74,559.07
Interest		3,175,481.64
On sinking funds		1,492,514.13
On trust and investment funds		847,085.48
All other		835,882.03
NON-REVENUE.		\$55,518,652.78
Offsets to outlays		308,583.12
Departmental		279,869.02
Public service enterprises		28,714.10
Cemeteries		—
Municipal indebtedness		37,075,010.02
Loans, general purposes		2,675,000.00
Loans, public service enterprises		5,340,000.00
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		22,000,000.00
Unpaid warrants or orders, current year		—
Premiums		160,010.02
Transfers		5,320,818.20
From sinking funds		2,979,905.21
All other		2,340,912.99
Refunds		229,011.50
Agency, trust, and investment		12,585,229.94
Taxes and licenses for State		1,821,792.06
Taxes for county		3,431,587.36
Reimbursements for grade crossings		—
Sinking and other permanent funds		7,331,850.52
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$82,204,782.44
Premiums		160,010.02
Municipal indebtedness		37,015,000.00
Transfers and refunds		5,549,829.70
Agency, trust, and investment		12,585,229.94
Total receipts		\$137,414,852.10
Balance on hand, including funds		11,710,754.98
GRAND TOTAL		\$149,125,607.08

¹ Includes \$43,500 of premiums on Rapid Transit Loans, available for construction.

Graded According to Population of 1930.

PAYMENTS.		Boston POPULATION 781,188
Maintenance		\$59,499,521.88
<i>Departmental</i>		<i>55,595,669.78</i>
General government		2,130,356.88
Protection of persons and property		10,596,366.54
Health and sanitation		5,923,645.55
Highways		3,978,647.64
Charities		7,857,119.05
Soldiers' benefits		502,766.03
Schools		16,825,731.87
Libraries		1,154,891.20
Recreation		3,228,899.55
Pensions		2,808,939.79
Unclassified		588,305.68
<i>Public service enterprises</i>		<i>3,519,049.80</i>
Electric light		2,413,593.64
Water		1,105,456.16
All other		191,907.47
<i>Cemeteries</i>		<i>192,894.83</i>
<i>Administration of trust funds</i>		
Interest		7,564,955.50
<i>Loans, general purposes</i>		<i>4,037,227.04</i>
<i>Loans, public service enterprises</i>		<i>3,527,728.46</i>
<i>Loans, cemeteries</i>		
Outlays		17,478,256.74
<i>Departmental</i>		<i>13,698,423.59</i>
General government		1,056,776.06
Protection of persons and property		2,550,432.75
Health and sanitation		5,505,983.91
Highways		787,146.02
Charities		2,276,067.49
Schools		237,982.11
Libraries		1,023,667.06
Recreation		260,388.19
Unclassified		3,779,330.73
<i>Public service enterprises</i>		
Electric light		273,398.62
Water		3,505,932.11
All other		502.42
<i>Cemeteries</i>		
Municipal indebtedness		30,070,677.36
<i>From sinking funds</i>		<i>1 2,979,905.21</i>
<i>From revenue and other sources</i>		<i>5,090,772.15</i>
<i>Bonds refunded, current year</i>		
<i>Temporary loans (including revenue loans)</i>		<i>22,000,000.00</i>
<i>Warrants or orders, previous years</i>		
Transfers		5,320,818.20
<i>To sinking funds from revenue</i>		<i>2 1,191,111.01</i>
<i>All other</i>		<i>4,129,707.19</i>
Refunds		229,011.50
Agency, trust, and investment		12,341,441.80
<i>Taxes and licenses for State</i>		<i>1,821,792.06</i>
<i>Taxes for county</i>		<i>3,431,587.36</i>
<i>Expenditures for grade crossings</i>		
<i>Sinking and other permanent funds</i>		<i>7,088,062.38</i>
<i>All other</i>		

RECAPITULATION.		
Maintenance and interest		\$67,064,477.38
Permanent debt (except from sinking funds)		5,090,772.15
Sinking fund requirements from revenue		2 1,191,111.01
Outlays		17,478,256.74
Permanent debt from sinking funds		1 2,979,905.21
Bonds refunded, current year		—
Temporary loans		22,000,000.00
Transfers (except to sinking funds) and refunds		4,358,718.69
Agency, trust, and investment		12,341,441.80
Total payments		\$132,504,682.98
<i>Balance on hand, including funds</i>		<i>16,620,924.10</i>
GRAND TOTAL		\$149,125,607.08

¹ Includes serial payments amounting to \$610,355.21.² Includes \$42,550.80 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 193,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
REVENUE.	\$13,829,737.30	\$11,821,947.01	\$6,085,084.89	\$8,754,621.18
General	11,138,169.94	9,814,360.74	5,233,046.10	7,412,394.69
<i>Taxes</i>	<i>10,868,822.89</i>	<i>9,616,876.94</i>	<i>5,124,375.85</i>	<i>7,349,260.63</i>
Property, poll, and income	10,118,029.23	8,906,936.08	4,535,302.11	6,860,351.14
Corporation, bank, etc.	750,793.66	709,940.86	589,073.74	488,909.39
<i>Licenses and permits</i>	<i>36,911.27</i>	<i>33,104.35</i>	<i>16,014.00</i>	<i>31,016.65</i>
<i>Fines and forfeits</i>	<i>22,192.36</i>	<i>31,269.39</i>	<i>11,040.54</i>	<i>10,330.79</i>
<i>Grants and gifts</i>	<i>210,236.54</i>	<i>133,110.06</i>	<i>81,247.40</i>	<i>21,786.72</i>
For expenses	210,236.94	108,114.85	81,247.40	16,786.72
For outlays	—	24,995.21	—	5,000.00
All other	6.48	—	368.31	—
Commercial	2,691,567.36	2,007,586.27	852,038.79	1,342,226.49
<i>Special assessments</i>	<i>261,767.33</i>	<i>140,951.62</i>	<i>99.20</i>	<i>21,262.83</i>
To meet expenses	112,800.04	—	—	—
To meet outlays	148,967.29	140,951.62	99.20	21,262.83
<i>Privileges</i>	<i>362,866.85</i>	<i>387,082.95</i>	<i>131,555.50</i>	<i>178,956.13</i>
<i>Departmental</i>	<i>841,450.93</i>	<i>607,569.71</i>	<i>151,156.34</i>	<i>317,291.67</i>
General government	33,191.79	38,643.86	7,067.15	9,285.45
Protection of persons and property	26,024.69	12,379.13	2,062.15	9,449.09
Health and sanitation	126,603.75	37,030.30	29,654.73	66,402.77
Highways	73,663.39	74,127.63	2,102.59	11,412.76
Charities	377,419.89	104,238.95	77,923.94	146,951.18
Soldiers' benefits	12,826.97	4,233.51	4,834.20	5,660.98
Schools	151,384.14	289,097.34	23,118.17	60,426.53
Libraries	6,083.79	—	1,923.41	1,923.48
Recreation	34,252.52	47,550.52	—	5,329.33
Unclassified	—	268.47	2,108.00	450.00
<i>Public service enterprises</i>	<i>862,379.61</i>	<i>736,533.95</i>	<i>364,836.52</i>	<i>555,993.46</i>
Electric light	—	—	—	—
Water	862,379.61	736,533.95	364,623.11	555,993.46
All other	—	—	213.41	—
<i>Cemeteries</i>	<i>70,043.37</i>	<i>36,466.25</i>	<i>46,830.61</i>	<i>46,830.61</i>
<i>Interest</i>	<i>293,059.37</i>	<i>135,448.04</i>	<i>167,924.98</i>	<i>221,891.89</i>
On sinking funds	66,029.67	4,801.63	63,170.32	132,807.85
On trust and investment funds	46,628.61	2,717.58	5,919.75	2,612.12
All other	180,401.09	127,928.83	98,834.91	86,471.92
NON-REVENUE.	\$18,595,239.62	\$11,415,658.26	\$9,296,749.26	\$6,603,679.74
Offsets to outlays	56,549.83	590.00	5,650.00	31,303.96
<i>Departmental</i>	<i>10,035.26</i>	<i>590.00</i>	<i>5,650.00</i>	<i>31,303.96</i>
<i>Public service enterprises</i>	<i>46,514.57</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	14,035,741.19	10,081,213.18	8,496,033.60	5,075,775.50
<i>Loans, general purposes</i>	<i>2,473,000.00</i>	<i>2,630,000.00</i>	<i>345,820.64</i>	<i>1,060,000.00</i>
<i>Loans, public service enterprises</i>	<i>892,000.00</i>	<i>1,000,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>10,100,000.00</i>	<i>5,800,000.00</i>	<i>8,150,000.00</i>	<i>4,000,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>538,860.37</i>	<i>597,345.48</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>31,880.82</i>	<i>63,867.70</i>	<i>212.96</i>	<i>15,775.50</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,826,753.05	355,803.66	173,638.94	423,135.25
<i>From sinking funds</i>	<i>651,500.00</i>	<i>180,596.19</i>	<i>165,000.00</i>	<i>359,000.00</i>
All other	1,175,253.05	175,207.47	8,638.94	64,135.25
Refunds	266,809.80	33,271.78	110,077.58	28,959.74
Agency, trust, and investment	2,409,385.75	944,779.64	511,349.14	1,044,505.29
<i>Taxes and licenses for State</i>	<i>333,055.13</i>	<i>293,279.55</i>	<i>151,160.24</i>	<i>184,720.88</i>
<i>Taxes for county</i>	<i>540,816.00</i>	<i>462,758.70</i>	<i>189,433.63</i>	<i>278,256.27</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,510,218.02</i>	<i>188,741.39</i>	<i>170,755.27</i>	<i>581,548.14</i>
All other	25,296.60	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$13,886,287.13	\$11,822,537.01	\$6,090,734.89	\$8,785,925.14
Premiums	31,880.82	53,867.70	212.96	15,775.50
Municipal indebtedness	14,003,860.37	10,027,345.48	8,495,820.64	5,060,000.00
Transfers and refunds	2,093,562.85	389,075.44	283,716.52	452,094.99
Agency, trust, and investment	2,409,385.75	944,779.64	511,349.14	1,044,505.29
Total receipts	\$32,424,976.92	\$23,237,605.27	\$15,381,834.15	\$15,358,300.92
Balance on hand, including funds	937,679.14	865,321.91	463,409.11	1,107,194.74
GRAND TOTAL	\$33,362,656.06	\$24,102,927.18	\$15,845,243.26	\$16,465,495.66

Graded According to Population of 1930 — Continued.

PAYMENTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
Maintenance	\$10,903,198.23	\$8,557,398.27	\$5,610,054.85	\$6,731,996.57
<i>Departmental</i>	<i>10,504,130.60</i>	<i>8,285,203.71</i>	<i>5,559,042.82</i>	<i>6,291,524.40</i>
General government	416,969.05	416,856.00	266,592.10	315,698.88
Protection of persons and property	2,066,359.92	1,679,990.98	982,482.85	1,182,513.45
Health and sanitation	834,705.93	862,879.47	385,395.84	904,567.42
Highways	1,231,638.05	711,767.48	290,582.04	426,230.47
Charities	1,329,474.15	511,684.97	863,615.59	703,397.66
Soldiers' benefits	97,688.62	46,134.52	91,384.90	75,965.47
Schools	3,850,127.17	3,389,207.19	1,826,079.17	1,965,759.61
Libraries	191,207.65	199,280.00	87,797.71	111,311.60
Recreation	234,662.03	351,909.49	92,162.29	293,494.94
Pensions	172,669.06	45,901.95	95,581.15	139,521.10
Unclassified	78,628.97	69,591.66	377,369.18	173,063.80
<i>Public service enterprises</i>	<i>329,716.43</i>	<i>272,094.56</i>	<i>213,025.66</i>	<i>371,166.63</i>
Electric light	—	—	—	—
Water	328,985.75	272,094.56	211,023.54	371,166.63
All other	730.68	—	2,002.12	—
<i>Cemeteries</i>	<i>69,346.20</i>	<i>—</i>	<i>57,840.56</i>	<i>69,305.54</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>100.00</i>	<i>145.81</i>	<i>—</i>
Interest	622,761.88	684,772.34	614,080.06	607,203.40
<i>Loans, general purposes</i>	<i>456,847.63</i>	<i>471,667.34</i>	<i>587,955.06</i>	<i>571,596.40</i>
<i>Loans, public service enterprises</i>	<i>165,914.25</i>	<i>213,105.00</i>	<i>26,125.00</i>	<i>35,305.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
Outlays	2,851,762.90	3,043,378.98	437,450.48	1,998,893.23
<i>Departmental</i>	<i>2,505,379.05</i>	<i>2,019,075.60</i>	<i>364,408.91</i>	<i>1,964,065.15</i>
General government	15,044.98	13,544.48	—	—
Protection of persons and property	13,148.59	75,517.05	61,043.35	2,869.71
Health and sanitation	931,316.07	342,316.13	—	104,603.44
Highways	713,591.45	656,496.56	73,341.09	654,062.56
Charities	—	5,476.89	—	482,828.66
Schools	734,387.59	769,060.20	230,024.47	640,631.68
Libraries	37,262.72	—	—	—
Recreation	11,817.00	156,604.29	—	67,569.10
Unclassified	48,810.65	60.00	—	11,500.00
<i>Public service enterprises</i>	<i>346,383.85</i>	<i>1,024,303.38</i>	<i>65,929.63</i>	<i>34,828.08</i>
Electric light	—	—	—	—
Water	346,383.85	1,024,303.38	65,929.63	34,828.08
All other	—	—	7,111.94	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,439,152.18	6,772,796.25	8,015,000.00	5,353,521.84
<i>From sinking funds</i>	<i>651,500.00</i>	<i>180,596.19</i>	<i>165,000.00</i>	<i>359,000.00</i>
<i>From revenue and other sources</i>	<i>1,440,200.00</i>	<i>1,069,903.81</i>	<i>1,230,000.00</i>	<i>1,094,521.84</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,925,000.00</i>	<i>5,100,000.00</i>	<i>6,620,000.00</i>	<i>3,900,000.00</i>
<i>Warrants or orders, previous years</i>	<i>422,452.18</i>	<i>422,296.25</i>	<i>—</i>	<i>—</i>
Transfers	1,826,753.05	355,803.66	173,638.94	423,135.25
<i>To sinking funds from revenue</i>	<i>17,000.00</i>	<i>—</i>	<i>—</i>	<i>64,135.25</i>
<i>All other</i>	<i>1,809,753.05</i>	<i>355,803.66</i>	<i>173,638.94</i>	<i>359,000.00</i>
Refunds	266,809.80	33,271.78	110,077.58	28,959.74
Agency, trust, and investment	1,765,363.13	772,038.25	402,490.97	915,422.14
<i>Taxes and licenses for State</i>	<i>333,055.13</i>	<i>293,279.55</i>	<i>151,160.24</i>	<i>184,720.88</i>
<i>Taxes for county</i>	<i>540,816.00</i>	<i>462,758.70</i>	<i>189,433.63</i>	<i>278,236.27</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>866,195.40</i>	<i>16,000.00</i>	<i>61,897.10</i>	<i>452,464.99</i>
<i>All other</i>	<i>25,296.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$11,525,960.11	\$9,242,170.61	\$6,224,134.91	\$7,339,199.97
Permanent debt (except from sinking funds)	1,440,200.00	1,069,903.81	1,230,000.00	1,094,521.84
Sinking fund requirements from revenue	17,000.00	—	—	64,135.25
Outlays	2,851,762.90	3,043,378.98	437,450.48	1,998,893.23
Permanent debt from sinking funds	651,500.00	180,596.19	165,000.00	359,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	11,347,452.18	5,522,296.25	6,620,000.00	3,900,000.00
Transfers (except to sinking funds) and refunds	2,076,562.85	389,075.44	283,716.52	387,959.74
Agency, trust, and investment	1,765,363.13	772,038.25	402,490.97	915,422.14
Total payments	\$31,675,801.17	\$20,219,459.53	\$15,362,792.88	\$16,059,132.17
<i>Balance on hand, including funds</i>	<i>1,686,854.89</i>	<i>3,883,467.65</i>	<i>482,450.38</i>	<i>406,363.49</i>
GRAND TOTAL	\$33,362,656.06	\$24,102,927.18	\$15,845,243.26	\$16,465,495.66

¹ Includes \$38,596.19 serial debt paid from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
REVENUE.	\$7,221,275.30	\$4,773,100.19	\$5,586,830.46	\$5,546,614.12
General	6,293,351.83	3,940,062.31	4,525,721.02	4,736,525.20
Taxes	6,139,638.46	3,877,770.13	4,456,621.15	4,641,247.48
Property, poll, and income	5,477,783.41	3,674,112.74	4,162,690.06	4,241,629.02
Corporation, bank, etc.	661,855.05	203,657.39	293,931.09	399,618.46
Licenses and permits	17,938.31	17,401.66	22,457.25	15,342.58
Fines and forfeits	10,783.88	13,738.29	13,338.10	16,842.25
Grants and gifts	124,991.18	31,139.73	33,279.52	63,073.09
For expenses	124,991.18	31,139.73	33,279.52	63,073.09
For outlays	—	—	—	—
All other	—	12.50	25.00	20.00
Commercial	927,923.47	833,037.88	1,061,109.44	810,088.92
Special assessments	16,062.09	65,382.48	24,515.55	31,610.78
To meet expenses	—	46,650.46	—	5,917.75
To meet outlays	16,062.09	18,732.02	24,515.55	25,693.03
Privileges	153,130.23	138,517.35	169,980.04	138,161.59
Departmental	216,254.34	150,359.23	240,165.08	202,124.15
General government	11,618.83	8,491.18	9,914.09	10,335.89
Protection of persons and property	2,584.73	1,785.32	5,618.08	3,355.61
Health and sanitation	44,801.87	8,849.22	38,280.58	32,718.97
Highways	18,584.84	7,899.58	296.11	200.63
Charities	77,478.09	93,421.77	121,963.55	62,637.90
Soldiers' benefits	4,016.95	6,387.75	7,775.60	4,803.00
Schools	49,927.37	20,174.94	48,170.35	72,792.72
Libraries	1,283.25	2,431.87	2,499.21	671.02
Recreation	4,601.15	917.60	720.01	8,099.18
Unclassified	1,357.26	—	4,927.50	6,509.23
Public service enterprises	380,168.98	431,647.90	471,468.85	343,439.97
Electric light	—	—	—	—
Water	376,341.12	431,647.90	471,468.85	343,439.97
All other	3,827.86	—	—	—
Cemeteries	44,908.44	—	60,588.77	34,092.55
Interest	117,399.39	47,130.92	94,391.15	60,669.88
On sinking funds	31,528.69	—	28,979.67	—
On trust and investment funds	21,294.51	2,335.30	9,492.46	6,681.61
All other	64,576.19	44,795.62	55,919.02	53,978.27
NON-REVENUE.	\$8,456,955.13	\$4,070,532.79	\$5,927,889.69	\$5,088,770.59
Offsets to outlays	9,734.23	1,575.00	56,698.68	24,280.23
Departmental	443.15	1,575.00	87,856.20	20,505.03
Public service enterprises	9,291.08	—	18,842.48	3,775.20
Cemeteries	—	—	—	—
Municipal indebtedness	7,683,394.00	3,696,760.25	5,198,618.05	4,542,228.68
Loans, general purposes	625,000.00	975,000.00	1,505,000.00	404,000.00
Loans, public service enterprises	200,000.00	—	75,000.00	35,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	6,600,000.00	2,700,000.00	3,600,200.00	4,100,000.00
Unpaid warrants or orders, current year	256,866.00	—	—	919.78
Premiums	1,528.00	21,760.25	18,418.05	2,308.90
Transfers	133,483.86	43,161.46	133,753.87	97,109.77
From sinking funds	48,000.00	—	50,000.00	—
All other	85,483.86	43,161.46	83,753.87	97,109.77
Refunds	63,316.84	16,362.32	13,551.72	60,066.36
Agency, trust, and investment	567,026.20	312,673.76	525,267.37	365,085.55
Taxes and licenses for State	181,257.25	121,149.07	136,080.00	130,953.21
Taxes for county	227,127.05	182,602.46	240,164.88	197,396.64
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	158,641.90	8,922.23	149,022.49	36,735.70
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$7,231,009.53	\$4,774,675.19	\$5,643,529.14	\$5,570,894.35
Premiums	1,528.00	21,760.25	18,418.05	2,308.90
Municipal indebtedness	7,681,866.00	3,675,000.00	5,180,200.00	4,539,919.78
Transfers and refunds	196,800.70	59,523.78	147,305.59	157,176.13
Agency, trust, and investment	567,026.20	312,673.76	525,267.37	365,085.55
Total receipts	\$15,678,230.43	\$8,843,632.98	\$11,514,720.15	\$10,635,384.71
Balance on hand, including funds	838,603.05	340,652.66	296,591.46	677,813.13
GRAND TOTAL	\$16,516,833.48	\$9,184,285.64	\$11,811,311.61	\$11,313,197.84

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
Maintenance	\$5,367,237.32	\$3,981,708.81	\$4,377,014.36	\$4,556,763.29
<i>Departmental</i>	<i>5,072,841.18</i>	<i>3,802,054.39</i>	<i>4,070,191.57</i>	<i>4,251,156.89</i>
General government	243,957.58	225,407.47	167,672.55	254,740.24
Protection of persons and property	1,108,860.10	771,617.87	865,104.81	885,251.04
Health and sanitation	593,913.89	448,299.08	437,953.87	387,915.22
Highways	366,612.76	280,467.63	352,271.44	387,290.90
Charities	568,058.88	250,543.02	312,732.81	481,733.40
Soldiers' benefits	130,367.39	92,892.85	60,674.58	86,387.69
Schools	1,858,314.32	1,373,890.37	1,492,380.60	1,437,906.79
Libraries	83,424.28	101,208.05	84,010.91	38,310.85
Recreation	79,761.13	179,802.90	177,788.73	50,102.89
Pensions	27,764.14	64,697.05	73,256.09	36,916.51
Unclassified	11,806.71	13,228.10	46,345.18	204,601.36
<i>Public service enterprises</i>	<i>234,644.12</i>	<i>179,654.42</i>	<i>226,821.77</i>	<i>269,931.25</i>
Electric light	—	—	—	—
Water	215,181.47	179,654.42	226,821.77	268,493.50
All other	19,462.65	—	—	1,437.75
<i>Cemeteries</i>	<i>59,752.02</i>	<i>—</i>	<i>78,179.77</i>	<i>35,675.15</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>1,821.25</i>	<i>—</i>
Interest	609,945.78	301,698.85	371,894.17	362,311.92
<i>Loans, general purposes</i>	<i>551,353.00</i>	<i>192,221.83</i>	<i>327,082.98</i>	<i>355,021.92</i>
<i>Loans, public service enterprises</i>	<i>58,592.78</i>	<i>109,477.02</i>	<i>43,477.44</i>	<i>7,290.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,333.75</i>	<i>—</i>
Outlays	773,588.44	759,259.89	1,822,042.27	618,609.10
<i>Departmental</i>	<i>616,706.77</i>	<i>733,712.78</i>	<i>1,736,499.34</i>	<i>558,609.10</i>
General government	4,255.38	7,426.02	—	—
Protection of persons and property	4,452.50	14,853.35	110,002.68	15,112.49
Health and sanitation	20,040.48	92,331.90	367,493.51	99,257.02
Highways	442,902.84	212,442.05	221,592.69	411,312.12
Charities	—	—	—	430.83
Schools	43,774.48	393,188.39	946,809.50	—
Libraries	—	—	—	4,290.34
Recreation	1,281.09	13,471.07	90,600.96	28,206.30
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>249,191.67</i>	<i>26,547.11</i>	<i>85,542.93</i>	<i>60,000.00</i>
Electric light	—	—	—	—
Water	241,691.67	25,547.11	85,542.93	60,000.00
All other	7,500.00	—	—	—
<i>Cemeteries</i>	<i>7,690.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	8,378,446.72	2,697,243.05	3,990,356.20	5,056,570.00
<i>From sinking funds</i>	<i>48,000.00</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,292,000.00</i>	<i>297,243.05</i>	<i>572,156.20</i>	<i>656,570.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,825,000.00</i>	<i>2,400,000.00</i>	<i>3,368,200.00</i>	<i>4,400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>213,446.72</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	133,483.86	43,161.46	133,753.87	97,109.77
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	133,483.86	43,161.46	133,753.87	97,109.77
Refunds	63,316.84	16,362.32	13,551.72	60,066.36
Agency, trust, and investment	551,630.06	310,630.44	512,541.86	358,277.30
<i>Taxes and licenses for State</i>	<i>181,257.25</i>	<i>121,149.07</i>	<i>136,080.00</i>	<i>130,953.21</i>
<i>Taxes for county</i>	<i>227,127.05</i>	<i>182,602.46</i>	<i>240,164.88</i>	<i>197,396.64</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>143,245.76</i>	<i>6,878.91</i>	<i>136,296.98</i>	<i>29,927.45</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$5,977,183.10	\$4,283,407.66	\$4,748,908.53	\$4,919,075.21
Permanent debt (except from sinking funds)	1,292,000.00	297,243.05	572,156.20	656,570.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	773,588.44	759,259.89	1,822,042.27	618,609.10
Permanent debt from sinking funds	48,000.00	—	50,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,038,446.72	2,400,000.00	3,368,200.00	4,400,000.00
Transfers (except to sinking funds) and refunds	196,800.70	59,523.78	147,305.59	157,176.13
Agency, trust, and investment	551,630.06	310,630.44	512,541.86	358,277.30
Total payments	\$15,877,649.02	\$8,110,064.82	\$11,221,154.45	\$11,109,707.74
Balance on hand, including funds	639,184.46	1,074,220.82	590,157.16	203,480.10
GRAND TOTAL	\$16,516,833.48	\$9,184,285.64	\$11,811,311.61	\$11,313,197.84

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
REVENUE.	\$4,763,786.95	\$5,453,133.76	\$5,767,385.68	\$3,800,997.34
General	4,228,481.60	4,326,090.79	4,700,651.57	3,050,462.14
Taxes	4,167,644.24	4,252,947.23	4,646,320.14	3,012,149.12
Property, poll, and income	3,595,445.39	4,116,748.70	4,500,674.08	2,816,584.09
Corporation, bank, etc.	572,098.85	136,198.53	145,646.06	195,565.03
Licenses and permits	11,554.31	15,934.74	3,888.00	9,486.32
Fines and forfeits	4,016.47	6,221.98	5,459.75	6,857.73
Grants and gifts	45,366.58	50,986.84	44,983.68	21,968.97
For expenses	45,366.58	50,986.84	44,983.68	21,968.97
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	535,305.35	1,127,042.97	1,066,734.11	750,535.20
Special assessments	11,760.91	97,496.79	141,581.88	33,291.90
To meet expenses	1,365.52	1,967.86	6,811.25	6,578.48
To meet outlays	10,395.39	95,528.93	134,770.63	26,713.42
Privileges	96,059.12	149,912.97	264,289.92	132,020.27
Departmental	99,091.66	125,634.02	83,839.38	231,313.89
General government	7,948.13	12,549.73	12,172.85	10,849.02
Protection of persons and property	4,541.39	2,582.38	3,248.71	2,292.05
Health and sanitation	12,621.67	42,474.31	1,556.13	160,852.08
Highways	1,280.50	1,765.02	6,326.66	2,813.52
Charities	55,955.11	202,143.21	21,090.71	42,700.93
Soldiers' benefits	1,680.50	1,468.58	1,621.95	5,483.16
Schools	7,471.50	15,424.15	14,210.85	4,001.71
Libraries	812.56	3,306.38	9,777.96	1,579.76
Recreation	691.00	3,866.26	5,538.28	731.66
Unclassified	6,089.30	154.00	8,295.28	10.00
Public service enterprises	256,260.97	448,346.85	465,537.73	264,459.88
Electric light	—	—	—	—
Water	256,260.97	448,313.75	465,537.73	264,459.88
All other	—	33.10	—	—
Cemeteries	28,817.11	29,867.85	46.50	16,299.51
Interest	43,315.58	115,784.49	111,438.70	73,149.75
On sinking funds	1,708.99	—	36,507.92	25,566.37
On stock and investment funds	913.78	21,552.55	14,137.65	4,429.40
All other	40,692.81	94,231.94	60,793.13	43,153.98
NON-REVENUE.	\$3,758,319.66	\$4,216,536.12	\$3,597,297.66	\$3,494,831.23
Offsets to outlays	19,173.68	4,507.10	27,837.69	54,449.06
Departmental	16,610.00	4,507.10	27,837.69	41,777.46
Public service enterprises	2,563.68	—	—	12,671.60
Cemeteries	—	—	—	—
Municipal indebtedness	3,275,000.00	3,851,302.70	2,757,291.58	3,071,557.65
Loans, general purposes	375,000.00	1,107,000.00	650,000.00	315,500.00
Loans, public service enterprises	—	85,000.00	—	150,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,900,000.00	2,650,000.00	1,945,000.00	2,600,000.00
Unpaid warrants or orders, current year	—	—	161,123.08	—
Premiums	—	9,302.70	1,168.50	6,057.65
Transfers	18,297.75	—	41,700.00	30,000.00
From sinking funds	—	—	25,000.00	15,000.00
All other	18,297.75	—	16,700.00	15,000.00
Refunds	3,536.87	18,459.57	12,590.09	16,737.80
Agency, trust, and investment	442,311.36	342,266.75	757,878.30	322,086.72
Taxes and licenses for State	131,588.62	123,221.15	137,189.49	80,290.00
Taxes for county	231,764.05	152,168.15	206,484.49	183,507.27
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	78,958.69	66,877.45	414,204.32	58,289.45
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$4,782,960.63	\$5,457,640.86	\$5,795,223.37	\$3,855,446.40
Premiums	—	9,302.70	1,168.50	6,057.65
Municipal indebtedness	3,275,000.00	3,842,000.00	2,756,123.08	3,065,500.00
Transfers and refunds	21,834.62	18,459.57	54,290.09	46,737.80
Agency, trust, and investment	442,311.36	342,266.75	757,878.30	322,086.72
Total receipts	\$8,522,106.61	\$9,669,669.88	\$9,364,683.34	\$7,295,828.57
Balance on hand, including funds	332,977.91	314,430.82	250,773.61	532,854.69
GRAND TOTAL	\$8,855,084.52	\$9,984,100.70	\$9,615,456.95	\$7,828,683.26

1 Includes \$9 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
Maintenance	\$3,741,224.47	\$3,481,331.27	\$4,143,861.71	\$2,908,053.47
<i>Departmental</i>	<i>3,502,991.60</i>	<i>3,299,500.34</i>	<i>3,890,638.20</i>	<i>2,752,976.41</i>
General government	161,629.17	155,431.15	195,055.37	163,301.87
Protection of persons and property	722,483.15	582,815.09	652,960.09	568,398.54
Health and sanitation	434,284.62	397,462.17	366,793.89	310,747.09
Highways	341,449.63	360,178.10	759,264.84	323,830.37
Charities	301,930.89	385,550.70	104,094.66	247,350.77
Soldiers' benefits	50,508.84	18,617.34	16,630.89	43,504.10
Schools	1,323,079.74	1,169,129.52	1,387,056.52	971,309.12
Libraries	57,169.04	66,353.50	88,724.41	44,027.13
Recreation	65,531.99	132,779.71	211,896.69	28,021.50
Pensions	16,694.54	17,661.46	77,842.69	38,987.43
Unclassified	28,229.99	13,521.60	30,318.15	13,498.49
<i>Public service enterprises</i>	<i>200,807.34</i>	<i>149,417.96</i>	<i>251,948.26</i>	<i>134,131.28</i>
Electric light	—	—	—	—
Water	200,807.34	149,417.96	251,948.26	134,131.28
All other	—	—	—	—
<i>Cemeteries</i>	<i>37,425.53</i>	<i>31,840.10</i>	<i>1,160.71</i>	<i>20,945.78</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>572.87</i>	<i>114.54</i>	<i>—</i>
Interest	276,195.12	446,007.15	341,490.32	210,944.09
<i>Loans, general purposes</i>	<i>266,600.12</i>	<i>331,279.39</i>	<i>317,869.79</i>	<i>149,857.96</i>
<i>Loans, public service enterprises</i>	<i>10,695.00</i>	<i>114,515.26</i>	<i>23,620.53</i>	<i>60,951.13</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>212.60</i>	<i>—</i>	<i>135.00</i>
Outlays	496,227.99	1,535,668.47	1,339,118.64	810,916.69
<i>Departmental</i>	<i>465,547.14</i>	<i>1,424,372.07</i>	<i>1,279,449.71</i>	<i>638,391.96</i>
General government	—	1,675.24	55,389.50	—
Protection of persons and property	—	30,889.81	140,182.60	16,000.00
Health and sanitation	20,369.10	218,644.00	270,842.63	128,117.39
Highways	425,887.04	556,742.91	297,994.29	212,181.03
Charities	—	189,071.83	—	76,491.45
Schools	18,053.97	407,413.92	376,831.54	56,018.17
Libraries	1,237.03	579.00	29,501.09	—
Recreation	—	19,355.36	106,708.06	32,028.27
Unclassified	—	—	2,000.00	117,555.65
<i>Public service enterprises</i>	<i>30,680.85</i>	<i>108,885.18</i>	<i>59,668.93</i>	<i>168,524.73</i>
Electric light	—	—	—	—
Water	30,680.85	108,885.18	59,668.93	168,524.73
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,411.22</i>	<i>—</i>	<i>4,000.00</i>
Municipal indebtedness	3,421,250.00	3,592,652.03	2,711,596.19	3,015,850.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>	<i>15,000.00</i>
<i>From revenue and other sources</i>	<i>521,250.00</i>	<i>842,652.03</i>	<i>457,933.10</i>	<i>1,500,850.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,900,000.00</i>	<i>2,750,000.00</i>	<i>2,045,000.00</i>	<i>2,500,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>183,663.09</i>	<i>—</i>
Transfers	18,297.75	—	41,700.00	30,000.00
<i>To sinking funds from revenue</i>	<i>2,800.00</i>	<i>—</i>	<i>6,700.00</i>	<i>15,000.00</i>
<i>All other</i>	<i>15,497.75</i>	<i>—</i>	<i>35,000.00</i>	<i>15,000.00</i>
Refunds	3,536.87	18,459.57	12,590.09	16,737.80
Agency, trust, and investment	462,236.38	338,416.93	787,103.22	344,700.31
<i>Taxes and licenses for State</i>	<i>131,588.62</i>	<i>123,221.15</i>	<i>137,189.49</i>	<i>80,290.00</i>
<i>Taxes for county</i>	<i>231,764.05</i>	<i>152,168.15</i>	<i>206,484.49</i>	<i>183,507.27</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>98,883.71</i>	<i>63,027.63</i>	<i>443,429.24</i>	<i>80,903.04</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$4,017,419.59	\$3,927,338.42	\$4,485,352.03	\$3,118,997.56
Permanent debt (except from sinking funds)	521,250.00	842,652.03	457,933.10	1,500,850.00
Sinking fund requirements from revenue	2,800.00	—	6,700.00	15,000.00
Outlays	496,227.99	1,535,668.47	1,339,118.64	810,916.69
Permanent debt from sinking funds	—	—	25,000.00	15,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	2,900,000.00	2,750,000.00	2,228,663.09	2,500,000.00
Transfers (except to sinking funds) and refunds	19,034.62	18,459.57	47,590.09	31,737.80
Agency, trust, and investment	462,236.38	338,416.93	787,103.22	344,700.31
Total payments	\$8,418,968.58	\$9,412,535.42	\$9,377,460.17	\$7,337,202.36
Balance on hand, including funds	436,115.94	571,565.28	237,996.78	491,480.90
GRAND TOTAL	\$8,855,084.52	\$9,984,100.70	\$9,615,456.95	\$7,828,683.26

¹ Includes \$1,539.53 highway debt paid from bond redemption fund.

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
REVENUE.	\$3,115,741.34	\$3,133,900.92	\$4,795,006.87	\$2,558,189.93
General	2,503,208.82	2,550,879.08	3,022,338.02	2,121,925.48
<i>Taxes</i>	<i>2,478,145.73</i>	<i>2,511,448.62</i>	<i>2,953,353.83</i>	<i>2,083,021.09</i>
Property, poll, and income	2,423,008.26	2,422,890.04	2,560,090.28	1,901,026.20
Corporation, bank, etc.	55,137.47	88,558.58	393,263.55	181,994.89
<i>Licenses and permits</i>	<i>7,854.60</i>	<i>7,804.70</i>	<i>12,424.20</i>	<i>10,057.68</i>
<i>Fines and forfeits</i>	<i>3,999.02</i>	<i>19,911.67</i>	<i>11,643.72</i>	<i>10,738.42</i>
<i>Grants and gifts</i>	<i>13,209.67</i>	<i>11,714.09</i>	<i>44,916.27</i>	<i>18,033.13</i>
For expenses	13,209.57	11,714.09	44,916.27	18,033.13
For outlays	—	—	—	—
All other	—	—	—	75.16
Commercial	612,532.52	583,021.84	1,772,668.85	436,264.45
<i>Special assessments</i>	<i>106,108.22</i>	<i>54,596.21</i>	<i>19,627.30</i>	<i>70,942.39</i>
To meet expenses	106,108.22	10,771.22	19,627.30	36,052.49
To meet outlays	—	43,824.99	19,627.30	34,889.90
<i>Privileges</i>	<i>98,597.11</i>	<i>107,266.83</i>	<i>84,345.30</i>	<i>108,519.60</i>
<i>Departmental</i>	<i>82,375.13</i>	<i>110,677.62</i>	<i>87,106.34</i>	<i>65,930.25</i>
General government	7,717.60	5,153.45	5,450.58	7,458.35
Protection of persons and property	673.49	1,520.86	929.74	2,393.96
Health and sanitation	13,781.02	12,646.07	17,735.77	11,323.21
Highways	1,041.76	432.51	4,238.24	2,119.45
Charities	22,899.35	78,335.88	44,507.36	18,152.57
Soldiers' benefits	1,684.00	3,712.95	1,593.74	1,744.87
Schools	34,260.02	6,060.63	11,667.01	12,083.16
Libraries	1,854.44	2,672.07	—	—
Recreation	8,463.45	116.20	11.67	620.80
Unclassified	—	1,116.20	972.23	33.88
<i>Public service enterprises</i>	<i>210,221.01</i>	<i>200,628.42</i>	<i>1,497,330.84</i>	<i>170,717.20</i>
Electric light	—	—	1,287,941.22	—
Water	210,221.01	200,628.42	209,389.62	170,383.60
All other	—	—	—	333.60
<i>Cemeteries</i>	<i>42,097.89</i>	<i>25,585.36</i>	—	—
<i>Interest</i>	<i>63,133.16</i>	<i>84,267.40</i>	<i>84,259.07</i>	<i>30,155.01</i>
On sinking funds	3,393.80	11,382.24	1,368.22	—
On trust and investment funds	5,339.75	26,549.48	33,302.06	—
All other	54,399.61	46,335.68	49,588.79	30,155.01
NON-REVENUE.	\$2,317,829.08	\$3,503,960.33	\$3,986,988.47	\$2,774,764.53
Offsets to outlays	45,857.24	8,609.12	48,276.73	12,464.00
<i>Departmental</i>	<i>32,702.41</i>	<i>8,609.12</i>	<i>48,276.73</i>	<i>12,464.00</i>
<i>Public service enterprises</i>	<i>13,154.83</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,012,092.70	3,240,379.93	3,473,784.50	2,485,568.80
<i>Loans, general purposes</i>	<i>585,000.00</i>	<i>465,000.00</i>	<i>950,000.00</i>	<i>721,000.00</i>
<i>Loans, public service enterprises</i>	<i>70,000.00</i>	<i>20,000.00</i>	—	<i>195,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,350,000.00</i>	<i>2,700,000.00</i>	<i>2,500,000.00</i>	<i>1,550,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>60,376.73</i>	—	—
<i>Premiums</i>	<i>7,092.70</i>	<i>5,003.20</i>	<i>23,784.50</i>	<i>19,568.80</i>
Transfers	18,057.64	8,574.99	101,003.31	800.00
<i>From sinking funds</i>	<i>12,000.00</i>	—	<i>50,000.00</i>	—
All other	6,057.64	8,574.99	51,003.31	800.00
Refunds	4,558.93	11,490.66	17,012.65	5,442.39
Agency, trust, and investment	237,262.57	234,905.63	346,911.28	270,489.34
<i>Taxes and licenses for State</i>	<i>71,727.20</i>	<i>69,090.00</i>	<i>113,193.09</i>	<i>66,378.66</i>
<i>Taxes for county</i>	<i>108,103.19</i>	<i>104,298.98</i>	<i>178,460.99</i>	<i>164,452.25</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>57,432.18</i>	<i>61,516.65</i>	<i>55,257.20</i>	<i>39,658.43</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$3,161,598.58	\$3,142,510.04	\$4,843,283.60	\$2,570,653.93
Premiums	7,092.70	5,003.20	23,784.50	19,568.80
Municipal indebtedness	2,005,000.00	3,235,376.73	3,450,000.00	2,466,000.00
Transfers and refunds	22,616.57	20,065.65	118,015.96	6,242.39
Agency, trust, and investment	237,262.57	234,905.63	346,911.28	270,489.34
Total receipts	\$5,433,570.42	\$6,637,861.25	\$8,781,995.34	\$5,332,954.46
Balance on hand, including funds	562,737.75	363,547.07	773,437.61	818,843.31
GRAND TOTAL	\$5,996,308.17	\$7,001,408.32	\$9,555,432.95	\$6,151,797.77

¹ Includes \$25 from administration of trust funds.² Includes \$563,913.99 from gas.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
Maintenance	\$2,413,700.55	\$2,394,552.35	\$3,931,762.51	\$1,884,337.83
Departmental	2,286,525.64	2,263,188.79	2,828,124.26	1,815,821.91
General government	166,258.68	100,694.88	185,546.81	92,083.60
Protection of persons and property	393,397.60	479,235.83	638,476.27	310,036.26
Health and sanitation	238,767.69	264,857.68	314,513.91	134,878.37
Highways	196,248.02	201,214.42	233,992.31	242,822.90
Charities	79,619.76	168,978.04	280,635.71	111,375.31
Soldiers' benefits	28,275.75	35,112.14	38,427.77	16,996.35
Schools	978,399.48	793,395.71	905,047.21	787,486.09
Libraries	36,384.95	48,941.53	43,000.00	27,575.00
Recreation	116,878.62	108,479.16	67,175.21	29,593.21
Pensions	16,554.11	37,971.48	45,515.84	4,690.00
Unclassified	35,740.98	24,307.92	76,093.22	58,287.82
Public service enterprises	91,785.99	93,212.32	1,103,338.25	68,512.92
Electric light	—	—	1,957,472.80	—
Water	91,785.99	93,212.32	145,865.45	67,013.58
All other	—	—	—	1,499.34
Cemeteries	35,388.92	37,904.40	—	—
Administration of trust funds	—	246.84	—	—
Interest	257,561.49	254,459.21	222,987.02	121,239.44
Loans, general purposes	191,353.39	201,677.67	147,157.02	98,122.78
Loans, public service enterprises	64,720.60	52,781.54	75,830.00	23,116.66
Loans, cemeteries	1,487.60	—	—	—
Outlays	1,120,170.36	480,241.06	756,005.03	1,383,826.28
Departmental	1,024,790.96	436,997.86	480,794.85	1,215,244.37
General government	6,452.02	—	—	1,031.44
Protection of persons and property	4,722.85	8,199.54	21,928.95	15,216.98
Health and sanitation	137,032.14	101,385.83	74,485.14	107,487.35
Highways	224,232.74	249,189.00	334,156.48	248,429.86
Charities	—	63,415.91	—	705.00
Schools	614,893.24	—	44,401.08	833,121.46
Libraries	169.70	10,992.08	—	—
Recreation	37,288.27	3,815.50	5,823.20	9,252.78
Unclassified	—	—	—	—
Public service enterprises	94,757.61	43,243.20	275,210.18	168,581.91
Electric light	—	—	2,231,815.29	—
Water	94,757.61	43,243.20	43,394.89	168,581.91
All other	—	—	—	—
Cemeteries	621.79	—	—	—
Municipal indebtedness	1,563,693.58	3,002,139.71	3,227,500.00	1,958,000.00
From sinking funds	12,000.00	—	50,000.00	—
From revenue and other sources	446,627.65	291,805.06	527,600.00	358,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,100,000.00	2,600,000.00	2,650,000.00	1,600,000.00
Warrants or orders, previous years	5,065.93	110,334.65	—	—
Transfers	18,057.64	8,574.99	101,003.31	800.00
To sinking funds from revenue	—	8,500.00	2,124.98	—
All other	18,057.64	74.99	98,878.33	800.00
Refunds	4,558.93	11,490.66	17,012.65	5,442.39
Agency, trust, and investment	229,664.81	252,387.34	319,334.41	268,777.04
Taxes and licenses for State	71,727.20	69,090.00	113,193.09	66,378.66
Taxes for county	108,103.19	104,298.98	178,460.99	164,452.25
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	49,834.42	78,998.96	27,680.33	37,946.13
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$2,671,262.04	\$2,649,011.56	\$4,154,749.53	\$2,005,577.27
Permanent debt (except from sinking funds)	446,627.65	291,805.06	527,500.00	358,000.00
Sinking fund requirements from revenue	—	8,500.00	2,124.98	—
Outlays	1,120,170.36	480,241.06	756,005.03	1,383,826.28
Permanent debt from sinking funds	12,000.00	—	50,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,105,065.93	2,710,334.65	2,650,000.00	1,600,000.00
Transfers (except to sinking funds) and refunds	22,616.57	11,565.65	115,890.98	6,242.39
Agency, trust, and investment	229,664.81	252,387.34	319,334.41	268,777.04
Total payments	\$5,607,407.36	\$6,403,845.32	\$8,575,604.93	\$5,622,422.98
Balance on hand, including funds	388,900.81	597,563.00	979,828.02	529,374.79
GRAND TOTAL	\$5,996,308.17	\$7,001,408.32	\$9,555,432.95	\$6,151,797.77

¹ Includes \$522,424.39 for gas.² Includes \$170,186.16 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
REVENUE.	\$2,676,647.03	\$3,041,855.11	\$2,843,430.60	\$2,584,366.06
General	2,176,537.63	2,604,099.62	2,439,828.40	1,799,095.74
<i>Taxes</i>	<i>2,133,254.86</i>	<i>2,560,679.76</i>	<i>2,413,948.94</i>	<i>1,766,851.29</i>
Property, poll, and income	2,028,446.57	2,418,485.49	2,286,329.90	1,600,529.90
Corporation, bank, etc.	104,808.29	142,194.27	127,619.04	156,321.39
<i>Licenses and permits</i>	<i>9,277.60</i>	<i>6,687.95</i>	<i>9,026.63</i>	<i>5,087.18</i>
<i>Fines and forfeits</i>	<i>4,704.10</i>	<i>10,087.62</i>	<i>4,016.24</i>	<i>6,211.00</i>
<i>Grants and gifts</i>	<i>29,301.17</i>	<i>26,446.72</i>	<i>11,908.21</i>	<i>30,885.72</i>
For expenses	29,301.17	26,446.72	11,908.21	30,885.72
For outlays	—	—	—	—
All other	—	197.57	929.38	60.55
Commercial	500,109.40	437,755.49	403,602.20	785,270.32
<i>Special assessments</i>	<i>23,310.88</i>	<i>22,661.93</i>	<i>16,626.10</i>	<i>16,880.54</i>
To meet expenses	12,438.14	—	13,522.37	1,352.71
To meet outlays	10,872.74	22,661.93	3,103.73	15,527.83
<i>Privileges</i>	<i>91,626.16</i>	<i>62,984.84</i>	<i>51,539.02</i>	<i>49,427.32</i>
<i>Departmental</i>	<i>146,616.67</i>	<i>79,675.56</i>	<i>78,852.86</i>	<i>42,429.49</i>
General government	7,832.77	3,930.46	4,554.25	5,039.42
Protection of persons and property	2,618.27	1,776.04	1,950.65	820.80
Health and sanitation	13,074.67	1,971.15	1,988.83	3,227.07
Highways	1,285.16	1,411.07	641.90	40.25
Charities	107,539.51	47,695.67	61,892.54	30,269.62
Soldiers' benefits	3,698.80	2,009.75	2,322.50	28.50
Schools	8,904.49	6,145.90	4,433.21	2,122.01
Libraries	1,597.93	1,005.77	1,024.98	881.82
Recreation	63.97	13,564.75	44.00	—
Unclassified	—	165.00	—	—
<i>Public service enterprises</i>	<i>179,498.50</i>	<i>201,477.96</i>	<i>175,692.03</i>	<i>647,056.84</i>
Electric light	—	—	—	461,863.47
Water	179,498.50	201,477.96	175,387.52	185,193.17
All other	—	—	304.51	—
<i>Cemeteries</i>	<i>—</i>	<i>19,937.19</i>	<i>—</i>	<i>5,180.13</i>
<i>Interest</i>	<i>59,058.29</i>	<i>51,018.01</i>	<i>80,892.19</i>	<i>24,296.20</i>
On sinking funds	1,166.44	14,770.47	22,190.10	—
On trust and investment funds	12,488.00	8,454.28	1,040.50	1,939.02
All other	45,403.85	27,793.26	57,661.59	22,357.18
NON-REVENUE.	\$2,198,412.78	\$2,861,523.38	\$2,337,468.22	\$2,002,988.06
Offsets to outlays	39,104.55	—	—	28,985.90
<i>Departmental</i>	<i>25,453.34</i>	<i>—</i>	<i>—</i>	<i>28,263.09</i>
<i>Public service enterprises</i>	<i>13,651.21</i>	<i>—</i>	<i>—</i>	<i>722.81</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,938,707.33	2,614,350.00	2,017,000.00	1,776,967.25
<i>Loans, general purposes</i>	<i>260,000.00</i>	<i>736,000.00</i>	<i>85,000.00</i>	<i>275,000.00</i>
<i>Loans, public service enterprises</i>	<i>110,000.00</i>	<i>25,000.00</i>	<i>32,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,575,000.00</i>	<i>1,800,000.00</i>	<i>1,900,000.00</i>	<i>1,500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>44,051.90</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>3,707.33</i>	<i>9,298.10</i>	<i>—</i>	<i>1,967.25</i>
Transfers	10,757.52	24,902.53	141,471.24	807.39
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>125,000.00</i>	<i>—</i>
All other	10,757.52	24,902.53	16,471.24	807.39
Refunds	7,542.30	8,968.37	21,947.48	34,021.27
Agency, trust, and investment	202,301.08	213,302.48	157,049.50	162,206.25
<i>Taxes and licenses for State</i>	<i>65,310.00</i>	<i>68,160.73</i>	<i>61,176.78</i>	<i>55,868.29</i>
<i>Taxes for county</i>	<i>115,264.32</i>	<i>102,819.56</i>	<i>—</i>	<i>88,123.42</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21,726.76</i>	<i>42,061.22</i>	<i>95,872.72</i>	<i>18,214.54</i>
All other	—	260.97	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,715,751.58	\$3,041,855.11	\$2,843,430.60	\$2,613,351.96
Premiums	3,707.33	9,298.10	—	1,967.25
Municipal indebtedness	1,935,000.00	2,605,051.90	2,017,000.00	1,775,000.00
Transfers and refunds	18,299.82	33,870.90	163,418.72	34,828.66
Agency, trust, and investment	202,301.08	213,302.48	157,049.50	162,206.25
Total receipts	\$4,875,059.81	\$5,903,378.49	\$5,180,898.82	\$4,587,354.12
Balance on hand, including funds	177,131.30	308,566.63	313,501.12	84,613.38
GRAND TOTAL	\$5,052,191.11	\$6,211,945.12	\$5,494,399.94	\$4,671,967.50

Graded According to Population of 1930 — Continued.

PAYMENTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
Maintenance	\$2,333,388.79	\$2,468,252.60	\$2,251,294.17	\$2,101,907.28
<i>Departmental</i>	<i>2,203,666.80</i>	<i>2,360,966.08</i>	<i>2,178,306.17</i>	<i>1,621,934.59</i>
General government	107,732.90	123,310.71	115,903.31	106,398.18
Protection of persons and property	415,127.03	479,021.33	522,487.61	324,896.08
Health and sanitation	171,347.41	149,857.30	172,726.66	123,235.96
Highways	199,454.83	150,950.38	185,812.75	143,079.27
Charities	438,064.23	232,086.77	285,698.33	167,099.56
Soldiers' benefits	30,851.90	34,118.79	54,851.81	28,822.52
Schools	707,570.54	834,236.22	686,806.04	653,692.28
Libraries	45,517.19	38,685.38	29,416.64	24,929.98
Recreation	60,095.21	111,190.87	74,759.46	22,293.32
Pensions	15,103.50	30,761.40	20,615.51	12,483.01
Unclassified	12,802.06	176,746.93	29,228.05	15,004.43
<i>Public service enterprises</i>	<i>127,470.81</i>	<i>82,555.13</i>	<i>72,988.00</i>	<i>470,229.83</i>
Electric light	—	—	—	361,458.37
Water	127,403.97	82,555.13	72,988.00	108,771.46
All other	66.84	—	—	—
<i>Cemeteries</i>	<i>2,083.68</i>	<i>24,731.39</i>	—	<i>9,742.86</i>
<i>Administration of trust funds</i>	<i>167.50</i>	—	—	—
Interest	81,941.65	232,702.49	243,755.27	111,749.05
<i>Loans, general purposes</i>	<i>73,709.29</i>	<i>163,176.56</i>	<i>192,109.41</i>	<i>95,104.05</i>
<i>Loans, public service enterprises</i>	<i>8,232.36</i>	<i>69,525.93</i>	<i>51,645.86</i>	<i>16,645.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	431,676.37	518,669.39	185,725.97	466,483.40
<i>Departmental</i>	<i>279,166.05</i>	<i>488,969.16</i>	<i>147,242.14</i>	<i>394,699.72</i>
General government	—	—	1,114.06	6,676.31
Protection of persons and property	17,837.00	42,975.00	25,105.63	14,028.34
Health and sanitation	60,773.81	41,934.16	12,527.62	157,961.02
Highways	190,743.24	281,931.69	108,361.58	201,098.36
Charities	—	110,646.07	133.25	—
Schools	663.84	3,177.61	—	7,450.34
Libraries	—	—	—	—
Recreation	8,000.00	8,304.63	—	7,485.35
Unclassified	1,148.16	—	—	—
<i>Public service enterprises</i>	<i>152,510.32</i>	<i>29,700.23</i>	<i>38,483.83</i>	<i>70,898.68</i>
Electric light	—	—	—	33,783.99
Water	152,510.32	29,700.23	38,483.83	37,114.69
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	<i>885.00</i>
Municipal indebtedness	1,778,000.00	2,295,010.71	2,180,998.28	1,574,835.24
<i>From sinking funds</i>	—	—	<i>125,000.00</i>	—
<i>From revenue and other sources</i>	<i>203,000.00</i>	<i>362,058.37</i>	<i>255,998.28</i>	<i>352,150.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,575,000.00</i>	<i>1,900,000.00</i>	<i>1,800,000.00</i>	<i>1,150,000.00</i>
<i>Warrants or orders, previous years</i>	—	<i>32,952.34</i>	—	<i>72,685.24</i>
Transfers	10,757.52	24,902.53	141,471.24	807.39
<i>To sinking funds from revenue</i>	—	<i>4,863.00</i>	<i>11,485.00</i>	—
<i>All other</i>	<i>10,757.52</i>	<i>20,039.53</i>	<i>129,986.24</i>	<i>807.39</i>
Refunds	7,542.30	8,968.37	21,947.48	34,021.27
Agency, trust, and investment	206,454.37	232,949.99	65,564.26	162,700.06
<i>Taxes and licenses for State</i>	<i>65,310.00</i>	<i>68,160.73</i>	<i>61,176.78</i>	<i>55,868.29</i>
<i>Taxes for county</i>	<i>115,264.32</i>	<i>102,819.56</i>	—	<i>88,123.42</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>25,880.05</i>	<i>61,708.73</i>	<i>4,387.48</i>	<i>18,708.35</i>
<i>All other</i>	—	<i>260.97</i>	—	—
RECAPITULATION.				
Maintenance and interest	\$2,415,330.44	\$2,700,955.09	\$2,495,049.44	\$2,213,656.33
Permanent debt (except from sinking funds)	203,000.00	362,058.37	255,998.28	352,150.00
Sinking fund requirements from revenue	—	4,863.00	11,485.00	—
Outlays	431,676.37	518,669.39	185,725.97	466,483.40
Permanent debt from sinking funds	—	—	125,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,575,000.00	1,932,952.34	1,800,000.00	1,222,685.24
Transfers (except to sinking funds) and refunds	18,299.82	29,007.90	151,933.72	34,828.66
Agency, trust, and investment	206,454.37	232,949.99	65,564.26	162,700.06
Total payments	\$4,849,761.00	\$5,781,456.08	\$5,090,756.67	\$4,452,503.69
Balance on hand, including funds	202,430.11	430,489.04	403,643.27	219,463.81
GRAND TOTAL	\$5,052,191.11	\$6,211,945.12	\$5,494,399.94	\$4,671,967.50

TABLE I. — *Summary of Financial Transactions.* Cities

RECEIPTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
REVENUE.	\$2,453,528.77	\$2,509,427.35	\$2,443,763.17	\$2,416,017.17
General	1,971,716.36	1,958,410.49	2,059,099.24	1,491,742.95
Taxes	1,949,900.10	1,930,733.64	2,029,616.43	1,469,036.85
Property, poll, and income	1,819,122.46	1,770,274.49	1,911,007.09	1,355,280.85
Corporation, bank, etc.	130,777.64	160,459.05	118,639.34	113,756.00
Licenses and permits	4,400.83	11,244.84	4,069.50	5,890.10
Fines and forfeits	2,704.08	2,314.65	2,773.95	2,961.08
Grants and gifts	14,711.35	14,117.46	22,609.36	13,854.92
For expenses	14,711.35	13,617.46	22,609.36	13,854.92
For outlays	—	500.00	—	—
All other	—	—	—	—
Commercial	481,812.41	551,016.86	384,663.93	924,274.22
Special assessments	7,873.52	10,613.69	25,617.76	3,099.19
To meet expenses	5,922.35	—	415.70	511.01
To meet outlays	1,951.17	10,613.59	25,202.06	2,588.18
Privileges	66,694.99	71,067.92	69,387.62	70,354.13
Departmental	136,282.55	263,821.23	99,937.71	81,984.72
General government	3,838.89	5,256.40	5,941.92	2,329.82
Protection of persons and property	6,334.25	3,518.93	5,040.14	3,443.43
Health and sanitation	29,267.31	11,046.42	19,816.53	23,574.51
Highways	1,077.30	2,580.20	464.35	84.00
Charities	82,787.70	201,788.02	56,041.68	23,339.47
Soldiers' benefits	4,110.50	1,616.00	1,217.67	1,917.50
Schools	2,883.96	36,352.94	8,003.62	26,457.70
Libraries	1,134.05	671.32	1,343.42	446.51
Recreation	2,478.84	—	955.38	351.78
Unclassified	2,369.75	991.00	1,113.00	40.00
Public service enterprises	223,685.27	137,325.88	128,571.98	706,160.56
Electric light	—	—	—	591,905.79
Water	223,025.94	137,325.88	128,571.98	114,554.77
All other	659.33	—	—	—
Cemeteries	9,798.20	16,709.15	18,283.57	12,671.01
Interest	37,477.88	51,479.09	42,865.29	49,704.61
On sinking funds	—	—	1,235.94	24,482.65
On trust and investment funds	13,407.25	23,079.96	6,035.86	1,824.03
All other	24,070.63	28,399.13	35,593.49	23,397.93
NON-REVENUE.	\$2,133,865.18	\$2,150,309.04	\$2,363,322.98	\$2,434,162.94
Offsets to outlays	7,663.33	63,429.86	29,375.47	12,808.15
Departmental	7,640.00	63,429.86	20,557.18	7,555.50
Public service enterprises	23.33	—	8,818.29	6,252.65
Cemeteries	—	—	—	—
Municipal indebtedness	1,948,516.26	1,875,210.50	2,108,079.05	1,893,869.34
Loans, general purposes	80,000.00	25,000.00	364,000.00	355,000.00
Loans, public service enterprises	15,000.00	—	90,000.00	95,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,800,000.00	1,850,000.00	1,650,000.00	1,400,000.00
Unpaid warrants or orders, current year	53,049.76	—	—	40,637.09
Premiums	466.50	210.50	4,079.05	3,332.25
Transfers	1,703.02	20,109.83	12,288.04	121,362.08
From sinking funds	—	—	—	115,000.00
All other	1,703.02	20,109.83	12,288.04	6,362.08
Refunds	3,158.41	1,335.90	40,495.53	36,246.18
Agency, trust, and investment	172,824.16	190,222.95	173,084.89	369,877.19
Taxes and licenses for State	56,560.00	59,103.82	54,950.00	43,120.00
Taxes for county	99,821.62	96,216.00	82,953.09	54,123.89
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	16,442.54	34,903.13	35,181.80	272,633.30
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,461,192.10	\$2,572,857.21	\$2,473,138.64	\$2,428,825.32
Premiums	466.50	210.50	4,079.05	3,232.25
Municipal indebtedness	1,948,049.76	1,875,000.00	2,104,000.00	1,890,637.09
Transfers and refunds	4,861.43	21,445.73	52,783.57	157,608.26
Agency, trust, and investment	172,824.16	190,222.95	173,084.89	369,877.19
Total receipts	\$4,587,393.95	\$4,659,736.39	\$4,807,086.15	\$4,850,180.11
Balance on hand, including funds	213,344.50	175,167.72	303,371.61	432,883.74
GRAND TOTAL	\$4,800,738.45	\$4,834,904.11	\$5,110,457.76	\$5,283,063.85

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
Maintenance	\$1,919,035.14	\$1,912,544.68	\$2,007,473.64	\$1,890,273.13
<i>Departmental</i>	<i>1,796,187.76</i>	<i>1,810,016.93</i>	<i>1,907,569.98</i>	<i>1,422,699.24</i>
General government	102,026.85	93,466.32	126,790.30	78,394.63
Protection of persons and property	326,524.92	319,507.14	349,166.41	275,261.06
Health and sanitation	169,027.96	136,652.79	164,268.54	111,258.84
Highways	226,049.57	222,235.39	202,491.89	198,875.88
Charities	291,441.33	365,240.07	204,549.70	126,645.76
Soldiers' benefits	38,947.51	21,175.84	24,371.86	16,169.28
Schools	508,894.47	565,176.60	622,415.78	564,055.67
Libraries	32,905.14	21,988.49	41,512.79	22,740.98
Recreation	66,548.51	29,730.35	83,684.78	20,864.18
Pensions	20,840.86	20,991.12	20,129.55	—
Unclassified	12,980.64	13,852.82	68,188.38	8,432.96
<i>Public service enterprises</i>	<i>100,000.66</i>	<i>73,448.79</i>	<i>68,301.93</i>	<i>453,073.94</i>
Electric light	—	—	—	356,805.48
Water	98,539.10	73,448.79	68,301.93	96,268.46
All other	1,461.56	—	—	—
<i>Cemeteries</i>	<i>22,345.61</i>	<i>28,542.19</i>	<i>31,601.73</i>	<i>14,499.95</i>
<i>Administration of trust funds</i>	<i>501.11</i>	<i>536.77</i>	—	—
Interest	108,777.97	134,471.65	155,292.09	154,459.30
<i>Loans, general purposes</i>	<i>92,772.97</i>	<i>107,332.65</i>	<i>143,661.46</i>	<i>99,677.36</i>
<i>Loans, public service enterprises</i>	<i>16,005.00</i>	<i>27,139.00</i>	<i>11,630.63</i>	<i>54,781.94</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	413,411.08	119,775.11	469,230.94	565,221.01
<i>Departmental</i>	<i>355,608.24</i>	<i>92,702.57</i>	<i>325,306.80</i>	<i>327,008.07</i>
General government	—	—	—	—
Protection of persons and property	1,008.35	—	46,424.27	1,317.36
Health and sanitation	72,090.37	8,150.24	175,986.46	31,589.12
Highways	170,229.66	83,125.68	93,644.22	104,911.28
Charities	—	1,426.65	—	—
Schools	109,860.96	—	7,711.35	181,750.77
Libraries	—	—	—	—
Recreation	2,418.90	—	1,440.50	7,439.54
Unclassified	—	—	100.00	—
<i>Public service enterprises</i>	<i>53,401.84</i>	<i>27,072.54</i>	<i>139,140.14</i>	<i>238,212.94</i>
Electric light	—	—	—	143,004.46
Water	53,401.84	27,072.54	139,140.14	95,208.48
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,401.00</i>	—	<i>4,784.00</i>	—
Municipal indebtedness	2,084,012.92	2,157,300.00	1,898,997.17	1,993,610.11
<i>From sinking funds</i>	—	—	—	115,000.00
<i>From revenue and other sources</i>	189,000.00	282,300.00	268,997.17	294,400.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,850,000.00</i>	<i>1,875,000.00</i>	<i>1,630,000.00</i>	<i>1,550,000.00</i>
<i>Warrants or orders, previous years</i>	<i>45,012.92</i>	—	—	<i>34,210.11</i>
Transfers	1,703.02	20,109.83	12,288.04	121,362.08
<i>To sinking funds from revenue</i>	—	—	—	2,200.00
<i>All other</i>	1,703.02	20,109.83	12,288.04	119,162.08
Refunds	3,158.41	1,335.90	40,495.53	36,246.18
Agency, trust, and investment	173,611.36	186,252.55	182,090.49	162,880.29
<i>Taxes and licenses for State</i>	<i>56,560.00</i>	<i>59,103.82</i>	<i>54,950.00</i>	<i>43,120.00</i>
<i>Taxes for county</i>	<i>99,821.62</i>	<i>96,216.00</i>	<i>82,953.09</i>	<i>54,123.89</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>17,229.74</i>	<i>30,932.73</i>	<i>44,187.40</i>	<i>65,636.40</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$2,027,813.11	\$2,047,016.33	\$2,162,765.73	\$2,044,732.43
Permanent debt (except from sinking funds)	189,000.00	282,300.00	268,997.17	294,400.00
Sinking fund requirements from revenue	—	—	—	2,200.00
Outlays	413,411.08	119,775.11	469,230.94	565,221.01
Permanent debt from sinking funds	—	—	—	115,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,895,012.92	1,875,000.00	1,630,000.00	1,584,210.11
Transfers (except to sinking funds) and refunds	4,861.43	21,445.73	52,783.57	155,408.26
Agency, trust, and investment	173,611.36	186,252.55	182,090.49	162,880.29
Total payments	\$4,703,709.90	\$4,531,789.72	\$4,765,867.90	\$4,924,052.10
Balance on hand, including funds	97,028.55	303,114.39	344,589.86	359,011.75
GRAND TOTAL	\$4,800,738.45	\$4,834,904.11	\$5,110,457.76	\$5,283,063.85

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
REVENUE.	\$1,962,235.62	\$1,790,541.07	\$1,190,116.35	\$1,541,874.93
General	1,710,161.51	1,554,664.56	945,902.06	1,275,250.29
<i>Taxes</i>	<i>1,683,824.31</i>	<i>1,531,859.94</i>	<i>900,707.43</i>	<i>1,251,945.96</i>
Property, poll, and income	1,657,444.57	1,433,460.11	829,720.47	1,179,426.56
Corporation, bank, etc.	26,379.74	98,399.83	70,986.96	72,519.40
<i>Licenses and permits</i>	<i>16,680.44</i>	<i>2,713.00</i>	<i>3,748.58</i>	<i>5,417.50</i>
<i>Fines and forfeits</i>	<i>1,204.85</i>	<i>1,215.62</i>	<i>3,453.75</i>	<i>5,460.02</i>
<i>Grants and gifts</i>	<i>9,451.91</i>	<i>18,645.70</i>	<i>37,992.30</i>	<i>12,426.81</i>
For expenses	9,451.91	18,645.70	37,992.30	12,426.81
For outlays	—	—	—	—
All other	—	230.30	—	—
Commercial	252,074.11	235,876.51	244,214.29	266,624.64
<i>Special assessments</i>	<i>19,276.22</i>	<i>11,045.44</i>	<i>10,903.48</i>	—
To meet expenses	—	—	2,134.99	—
To meet outlays	19,276.22	11,045.44	8,768.49	—
<i>Privileges</i>	<i>37,284.74</i>	<i>52,579.80</i>	<i>47,652.72</i>	<i>45,546.56</i>
<i>Departmental</i>	<i>47,256.80</i>	<i>60,376.17</i>	<i>48,851.22</i>	<i>30,340.91</i>
General government	8,552.73	3,334.50	795.05	4,059.82
Protection of persons and property	75.77	422.80	230.87	3,677.41
Health and sanitation	5,057.90	3,537.11	3,305.73	2,120.41
Highways	412.20	437.08	2,677.64	2,846.21
Charities	29,346.01	30,984.96	11,069.79	11,482.69
Soldiers' benefits	1,919.50	1,468.00	894.65	2,611.00
Schools	1,643.99	19,281.35	28,181.71	1,796.93
Libraries	248.70	355.12	1,078.78	—
Recreation	—	555.25	15.00	1,411.75
Unclassified	—	—	602.00	334.69
<i>Public service enterprises</i>	<i>110,946.39</i>	<i>78,201.27</i>	<i>96,378.77</i>	<i>169,283.08</i>
Electric light	—	—	—	—
Water	110,946.39	78,201.27	91,978.77	169,283.08
All other	—	—	3,400.00	—
<i>Cemeteries</i>	—	<i>13,359.27</i>	<i>3,944.59</i>	<i>2,026.80</i>
<i>Interest</i>	<i>37,309.96</i>	<i>20,314.56</i>	<i>37,483.51</i>	<i>19,427.29</i>
On sinking funds	—	—	—	—
On trust and investment funds	99.02	5,164.68	23,569.41	4,763.75
All other	37,210.94	15,149.88	13,914.10	14,663.54
NON-REVENUE.	\$2,276,603.24	\$1,647,036.27	\$947,514.12	\$1,675,831.46
Offsets to outlays	1,060.80	67,475.05	16,994.31	10,163.05
<i>Departmental</i>	<i>1,060.80</i>	<i>67,463.38</i>	<i>16,994.31</i>	<i>1,836.87</i>
<i>Public service enterprises</i>	—	11.67	—	8,326.18
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,229,655.50	1,431,040.45	800,003.50	1,544,052.27
<i>Loans, general purposes</i>	<i>378,500.00</i>	<i>130,000.00</i>	—	<i>80,000.00</i>
<i>Loans, public service enterprises</i>	<i>50,000.00</i>	—	—	<i>450,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,800,000.00</i>	<i>1,300,000.00</i>	<i>800,000.00</i>	<i>925,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	<i>81,869.97</i>
<i>Premiums</i>	<i>1,155.50</i>	<i>1,040.45</i>	3.50	<i>7,182.30</i>
Transfers	—	5,565.77	7,851.18	9,189.14
<i>From sinking funds</i>	—	—	—	—
All other	—	5,565.77	7,851.18	9,189.14
Refunds	5,844.16	4,458.81	623.61	2,014.69
Agency, trust, and investment	40,042.78	138,496.19	122,041.52	110,412.31
<i>Taxes and licenses for State</i>	<i>39,900.00</i>	<i>44,730.00</i>	<i>31,039.17</i>	<i>36,540.00</i>
<i>Taxes for county</i>	—	<i>78,943.08</i>	<i>82,225.09</i>	<i>64,488.72</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>142.78</i>	<i>14,823.11</i>	<i>8,777.26</i>	<i>9,383.59</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,963,296.42	\$1,858,016.12	\$1,207,110.66	\$1,552,037.98
Premiums	1,155.50	1,040.45	3.50	7,182.30
Municipal indebtedness	2,228,500.00	1,430,000.00	800,000.00	1,536,869.97
Transfers and refunds	5,844.16	10,024.58	8,474.79	11,203.83
Agency, trust, and investment	40,042.78	138,496.19	122,041.52	110,412.31
Total receipts	\$4,238,838.86	\$3,437,577.34	\$2,137,630.47	\$3,217,706.39
Balance on hand, including funds	129,519.03	73,854.60	102,994.54	338,557.96
GRAND TOTAL	\$4,368,357.89	\$3,511,431.94	\$2,240,625.01	\$3,556,264.35

Graded According to Population of 1930 — Continued.

PAYMENTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
Maintenance	\$1,544,118.39	\$1,368,036.44	\$933,081.39	\$1,127,854.81
<i>Departmental</i>	<i>1,487,597.00</i>	<i>1,305,000.33</i>	<i>863,943.00</i>	<i>1,040,328.91</i>
General government	103,958.50	68,358.33	56,672.21	78,772.52
Protection of persons and property	265,254.11	263,021.58	154,312.30	205,616.20
Health and sanitation	105,678.81	96,826.98	43,088.82	66,326.91
Highways	103,935.80	185,177.07	134,262.85	120,491.82
Charities	83,730.56	119,194.44	49,614.64	97,705.04
Soldiers' benefits	25,587.00	8,937.04	12,100.52	33,075.36
Schools	719,886.49	489,998.20	357,580.20	396,378.23
Libraries	9,386.95	36,938.87	41,191.65	1,000.00
Recreation	37,188.79	23,443.62	6,571.65	16,744.40
Pensions	10,472.70	6,096.72	1,873.08	10,335.25
Unclassified	22,517.29	7,007.53	6,675.08	13,883.18
<i>Public service enterprises</i>	<i>56,521.39</i>	<i>45,622.40</i>	<i>62,625.30</i>	<i>85,389.54</i>
Electric light	—	—	—	—
Water	56,521.39	45,622.40	43,256.04	85,389.54
All other	—	—	19,369.26	—
<i>Cemeteries</i>	<i>—</i>	<i>17,413.66</i>	<i>6,373.09</i>	<i>2,136.36</i>
Administration of trust funds	—	—	160.00	—
Interest	174,761.89	71,106.28	37,859.08	96,960.21
<i>Loans, general purposes</i>	<i>132,660.82</i>	<i>70,556.28</i>	<i>37,859.08</i>	<i>74,968.14</i>
<i>Loans, public service enterprises</i>	<i>42,101.07</i>	<i>520.00</i>	<i>—</i>	<i>21,992.07</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	484,318.80	401,270.52	214,077.83	448,728.65
<i>Departmental</i>	<i>433,462.80</i>	<i>356,973.99</i>	<i>170,840.03</i>	<i>141,666.70</i>
General government	—	1,608.00	—	—
Protection of persons and property	17,550.00	38,605.70	1,678.05	9,005.40
Health and sanitation	66,634.10	169,149.35	10,994.83	13,317.25
Highways	210,978.31	125,113.11	81,455.51	111,190.45
Charities	—	9,821.60	—	—
Schools	132,840.05	4,975.99	65,347.93	600.00
Libraries	—	—	—	—
Recreation	5,460.34	4,254.89	11,363.71	7,400.11
Unclassified	—	3,445.35	—	153.49
<i>Public service enterprises</i>	<i>50,856.00</i>	<i>37,408.49</i>	<i>43,237.80</i>	<i>306,791.95</i>
Electric light	—	—	—	—
Water	50,856.00	37,408.49	43,237.80	306,791.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>6,888.04</i>	<i>—</i>	<i>270.00</i>
Municipal indebtedness	2,039,316.73	1,331,000.00	817,385.23	1,144,984.41
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>289,316.73</i>	<i>131,000.00</i>	<i>191,820.00</i>	<i>224,375.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,750,000.00</i>	<i>1,200,000.00</i>	<i>725,000.00</i>	<i>875,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>565.23</i>	<i>46,609.41</i>
Transfers	—	5,565.77	7,851.18	9,189.14
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>5,565.77</i>	<i>7,851.18</i>	<i>9,189.14</i>
Refunds	5,844.16	4,458.81	623.61	2,014.69
Agency, trust, and investment	39,919.27	137,892.75	122,290.46	131,541.47
<i>Taxes and licenses for State</i>	<i>39,900.00</i>	<i>44,730.00</i>	<i>31,039.17</i>	<i>36,540.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>78,943.08</i>	<i>82,225.09</i>	<i>64,488.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19.27</i>	<i>14,219.67</i>	<i>9,026.20</i>	<i>30,512.75</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,718,880.28	\$1,439,142.72	\$970,940.47	\$1,224,815.02
Permanent debt (except from sinking funds)	289,316.73	131,000.00	191,820.00	224,375.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	484,318.80	401,270.52	214,077.83	448,728.65
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,750,000.00	1,200,000.00	725,565.23	920,609.41
Transfers (except to sinking funds) and refunds	5,844.16	10,024.58	8,474.79	11,203.83
Agency, trust, and investment	39,919.27	137,892.75	122,290.46	131,541.47
Total payments	\$4,288,279.24	\$3,319,330.57	\$2,133,168.78	\$2,961,273.38
Balance on hand, including funds	80,078.65	192,101.37	107,456.23	594,990.97
GRAND TOTAL	\$4,368,357.89	\$3,511,431.94	\$2,240,625.01	\$3,556,264.35

1 Includes \$6,720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
REVENUE.	\$1,559,125.22	\$1,048,779.85	\$1,142,846.62	\$1,003,510.70
General	1,271,086.44	833,056.79	922,261.96	838,467.86
<i>Taxes</i>	<i>1,261,090.21</i>	<i>814,294.09</i>	<i>907,873.51</i>	<i>828,241.84</i>
Property, poll, and income	1,236,213.97	749,470.22	839,141.37	723,108.51
Corporation, bank, etc.	24,876.24	64,823.87	68,732.14	105,133.33
<i>Licenses and permits</i>	<i>2,646.18</i>	<i>2,069.00</i>	<i>3,089.18</i>	<i>2,923.63</i>
<i>Fines and forfeits</i>	<i>1,695.00</i>	<i>2,626.69</i>	<i>2,100.82</i>	<i>1,357.00</i>
<i>Grants and gifts</i>	<i>5,655.05</i>	<i>14,067.01</i>	<i>9,198.45</i>	<i>5,945.39</i>
For expenses	5,655.05	14,067.01	9,198.45	5,945.39
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	288,038.78	215,723.06	220,584.66	165,042.84
<i>Special assessments</i>	<i>36,952.02</i>	<i>12,763.07</i>	<i>5,266.16</i>	<i>1,172.87</i>
To meet expenses	359.90	—	152.49	—
To meet outlays	36,592.12	12,763.07	5,103.67	1,172.87
<i>Privileges</i>	<i>62,307.80</i>	<i>36,740.30</i>	<i>45,066.18</i>	<i>36,750.00</i>
<i>Departmental</i>	<i>29,377.19</i>	<i>40,351.44</i>	<i>21,534.89</i>	<i>40,826.89</i>
General government	984.61	4,958.44	2,557.32	1,789.60
Protection of persons and property	755.18	380.93	250.78	477.55
Health and sanitation	10,997.96	5,343.42	2,489.92	3,900.10
Highways	1,858.30	2,857.86	34.24	647.41
Charities	3,964.21	16,788.54	11,795.07	25,316.80
Soldiers' benefits	1,521.16	704.60	668.00	837.15
Schools	3,253.61	8,005.09	1,150.87	7,162.34
Libraries	1,052.42	1,237.56	1,057.69	695.94
Recreation	715.16	75.00	175.00	—
Unclassified	4,274.58	—	1,356.00	—
<i>Public service enterprises</i>	<i>96,628.11</i>	<i>104,559.12</i>	<i>110,879.08</i>	<i>71,196.28</i>
Electric light	—	—	—	—
Water	96,628.11	104,301.07	110,879.08	70,402.28
All other	—	258.05	—	794.00
<i>Cemeteries</i>	<i>17,176.72</i>	<i>9,429.80</i>	—	<i>10,201.96</i>
<i>Interest</i>	<i>45,596.94</i>	<i>11,879.33</i>	<i>37,858.35</i>	<i>4,894.84</i>
On sinking funds	436.09	—	6,631.30	—
On trust and investment funds	738.16	1,617.07	20,108.95	613.20
All other	44,422.69	10,262.26	11,118.10	4,281.64
NON-REVENUE.	\$1,393,898.06	\$831,622.47	\$927,863.04	\$1,036,566.44
Offsets to outlays	4,247.67	—	—	31,063.86
<i>Departmental</i>	<i>4,186.20</i>	—	—	<i>31,063.86</i>
<i>Public service enterprises</i>	<i>61.47</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,157,656.04	674,366.88	790,549.25	883,583.20
<i>Loans, general purposes</i>	<i>119,500.00</i>	<i>20,000.00</i>	<i>140,000.00</i>	<i>108,000.00</i>
<i>Loans, public service enterprises</i>	<i>38,000.00</i>	<i>25,000.00</i>	<i>50,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,000,000.00</i>	<i>600,000.00</i>	<i>600,000.00</i>	<i>775,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>29,049.13</i>	—	—
<i>Premiums</i>	<i>156.04</i>	<i>317.75</i>	<i>549.25</i>	<i>583.20</i>
Transfers	51,727.25	62,006.55	35,930.00	—
<i>From sinking funds</i>	<i>50,000.00</i>	—	<i>20,500.00</i>	—
<i>All other</i>	<i>1,727.25</i>	<i>62,006.55</i>	<i>15,430.00</i>	—
Refunds	9,018.19	1,747.84	2,215.78	5,681.60
Agency, trust, and investment	171,248.91	93,501.20	99,168.01	116,237.78
<i>Taxes and licenses for State</i>	<i>33,600.00</i>	<i>27,650.00</i>	<i>26,990.56</i>	<i>30,450.00</i>
<i>Taxes for county</i>	<i>50,722.91</i>	<i>45,030.00</i>	<i>33,827.43</i>	<i>75,460.68</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>86,926.00</i>	<i>20,821.20</i>	<i>38,350.02</i>	<i>10,327.10</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,563,372.89	\$1,048,779.85	\$1,142,846.62	\$1,034,574.56
Premiums	156.04	317.75	549.25	583.20
Municipal indebtedness	1,157,500.00	674,049.13	790,000.00	883,000.00
Transfers and refunds	60,745.44	63,754.39	38,145.78	5,681.60
Agency, trust, and investment	171,248.91	93,501.20	99,168.01	116,237.78
Total receipts	\$2,953,023.28	\$1,886,402.32	\$2,070,709.66	\$2,040,077.14
Balance on hand, including funds	325,953.47	99,826.80	132,014.65	48,130.21
GRAND TOTAL	\$3,278,976.75	\$1,986,229.12	\$2,202,724.31	\$2,088,207.35

¹ Includes \$8,500 from investment fund.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
Maintenance	\$1,067,424.98	\$799,478.04	\$938,727.66	\$783,944.70
<i>Departmental</i>	<i>1,005,481.18</i>	<i>731,029.60</i>	<i>896,580.04</i>	<i>744,093.68</i>
General government	88,322.08	44,638.61	62,106.59	49,876.83
Protection of persons and property	188,078.90	112,706.66	190,558.61	126,929.45
Health and sanitation	89,350.61	42,189.32	45,406.03	47,614.07
Highways	96,882.35	115,543.70	94,076.08	111,253.36
Charities	27,884.08	89,463.87	88,693.35	68,205.65
Soldiers' benefits	15,889.40	15,295.56	12,123.76	9,485.10
Schools	384,507.51	287,520.81	355,826.71	291,125.52
Libraries	22,385.30	14,358.18	17,586.13	17,321.56
Recreation	51,755.23	4,944.69	22,478.03	7,358.63
Pensions	18,016.19	—	880.82	4,166.25
Unclassified	22,409.53	4,368.20	6,843.93	10,757.24
<i>Public service enterprises</i>	<i>41,817.07</i>	<i>56,080.46</i>	<i>42,131.70</i>	<i>28,884.84</i>
Electric light	—	—	—	—
Water	41,817.07	55,373.17	42,131.70	27,574.66
All other	—	707.29	—	1,310.18
<i>Cemeteries</i>	<i>20,126.73</i>	<i>12,367.98</i>	<i>—</i>	<i>10,966.20</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>15.92</i>	<i>—</i>
Interest	106,149.72	65,768.86	53,424.04	43,628.02
<i>Loans, general purposes</i>	<i>79,089.70</i>	<i>52,011.78</i>	<i>30,735.15</i>	<i>37,615.21</i>
<i>Loans, public service enterprises</i>	<i>27,060.02</i>	<i>13,757.08</i>	<i>22,688.89</i>	<i>6,012.81</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	417,861.86	160,214.38	293,602.08	203,989.68
<i>Departmental</i>	<i>369,311.65</i>	<i>121,993.72</i>	<i>227,096.23</i>	<i>192,077.36</i>
General government	—	—	2,369.76	—
Protection of persons and property	989.00	4,051.28	—	8,750.00
Health and sanitation	68,043.19	34,023.99	14,311.07	4,482.22
Highways	128,684.16	71,740.66	61,719.92	171,676.84
Charities	—	12,177.79	—	3,455.00
Schools	161,200.00	—	141,332.18	—
Libraries	945.00	—	—	495.00
Recreation	2,963.48	—	—	3,218.30
Unclassified	6,486.72	—	7,363.30	—
<i>Public service enterprises</i>	<i>44,617.25</i>	<i>27,754.81</i>	<i>66,505.85</i>	<i>11,912.32</i>
Electric light	—	—	—	—
Water	44,617.25	27,754.81	66,505.85	11,912.32
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,933.06</i>	<i>10,465.85</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,242,977.28	688,630.92	665,000.00	846,295.00
<i>From sinking funds</i>	<i>50,000.00</i>	<i>—</i>	<i>1 20,500.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>192,977.28</i>	<i>123,600.00</i>	<i>94,500.00</i>	<i>126,295.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,000,000.00</i>	<i>550,000.00</i>	<i>550,000.00</i>	<i>720,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>15,030.92</i>	<i>—</i>	<i>—</i>
Transfers	51,727.25	62,006.55	35,930.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>All other</i>	<i>51,727.25</i>	<i>62,006.55</i>	<i>25,930.00</i>	<i>—</i>
Refunds	9,018.19	1,747.84	2,215.78	5,681.60
Agency, trust, and investment	121,566.83	85,043.67	94,254.00	116,933.30
<i>Taxes and licenses for State</i>	<i>33,600.00</i>	<i>27,650.00</i>	<i>26,990.56</i>	<i>30,450.00</i>
<i>Taxes for county</i>	<i>50,722.91</i>	<i>45,030.00</i>	<i>33,827.43</i>	<i>75,460.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>37,243.92</i>	<i>12,363.67</i>	<i>33,436.01</i>	<i>11,028.62</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,173,574.70	\$865,246.90	\$992,151.70	\$827,572.72
Permanent debt (except from sinking funds)	192,977.28	123,600.00	94,500.00	126,295.00
Sinking fund requirements from revenue	—	—	10,000.00	—
Outlays	417,861.86	160,214.38	293,602.08	203,989.68
Permanent debt from sinking funds	50,000.00	—	1 20,500.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,000,000.00	565,030.92	550,000.00	720,000.00
Transfers (except to sinking funds) and refunds	60,745.44	63,754.39	28,145.78	5,681.60
Agency, trust, and investment	121,566.83	85,043.67	94,254.00	116,933.30
Total payments	\$3,016,726.11	\$1,862,890.26	\$2,083,153.56	\$2,000,472.30
Balance on hand, including funds	262,250.64	117,338.86	119,570.75	87,735.05
GRAND TOTAL	\$3,278,976.75	\$1,980,229.12	\$2,202,724.31	\$2,088,207.35

1 Includes \$8,500 from investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
REVENUE.	\$1,603,940.52	\$1,428,473.06	\$995,378.32	\$887,210.53
General	936,704.26	827,124.83	781,059.89	701,617.86
Taxes	924,385.48	787,950.85	776,078.17	689,088.82
Property, poll, and income	804,377.81	726,296.92	717,513.96	614,959.07
Corporation, bank, etc.	120,007.67	61,653.93	58,564.21	74,129.75
Licenses and permits	2,125.50	5,737.25	1,811.83	4,301.10
Fines and forfeits	5,849.05	4,081.90	988.15	4,315.20
Grants and gifts	4,344.23	29,354.83	2,181.74	3,912.74
For expenses	4,344.23	29,354.83	2,181.74	3,912.74
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	667,236.26	601,348.23	214,318.43	185,592.67
Special assessments	1,381.02	2,634.19	—	8,402.55
To meet expenses	—	—	—	7,715.50
To meet outlays	1,381.02	2,634.19	—	686.85
Privileges	28,910.81	32,267.39	26,513.86	32,184.48
Departmental	114,547.00	36,798.04	41,506.39	36,191.27
General government	1,763.91	2,637.19	1,954.90	2,591.65
Protection of persons and property	669.93	929.30	690.66	2,993.46
Health and sanitation	28,847.56	4,983.05	23,843.19	2,976.07
Highways	94.46	1,169.17	623.31	1,187.91
Charities	80,395.87	7,689.45	11,469.09	11,276.23
Soldiers' benefits	1,120.72	1,249.50	1,902.50	997.00
Schools	1,319.84	18,706.99	441.19	8,624.13
Libraries	—	—	330.55	—
Recreation	24.71	10.00	50.00	5,482.82
Unclassified	310.00	23.39	—	62.00
Public service enterprises	500,279.72	505,260.58	99,665.06	92,637.57
Electric light	314,474.24	420,560.26	—	—
Water	185,346.88	84,700.32	99,665.06	92,637.57
All other	458.60	—	—	—
Cemeteries	6,493.94	—	10,453.93	5,372.68
Interest	15,623.77	24,388.03	36,380.19	10,804.32
On sinking funds	—	—	—	—
On trust and investment funds	4,074.37	151.89	7,062.50	—
All other	11,549.40	24,236.14	29,317.69	10,804.32
NON-REVENUE.	\$1,329,337.33	\$764,432.10	\$1,357,763.28	\$427,322.08
Offsets to outlays	4,510.54	26,520.40	12,534.43	17,886.50
Departmental	4,510.54	26,520.40	12,534.43	13,803.77
Public service enterprises	—	—	—	4,082.73
Cemeteries	—	—	—	—
Municipal indebtedness	1,228,475.00	665,005.50	1,263,607.47	320,164.45
Loans, general purposes	200,000.00	165,000.00	353,900.00	20,000.00
Loans, public service enterprises	50,000.00	—	30,700.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	975,000.00	500,000.00	875,000.00	300,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	3,475.00	5.50	4,007.47	164.45
Transfers	7,780.75	151.89	194.00	844.25
From sinking funds	—	—	—	—
All other	7,780.75	151.89	194.00	844.25
Refunds	4,109.93	3,721.84	3,544.82	6,027.37
Agency, trust, and investment	84,461.11	69,032.47	77,882.56	82,399.51
Taxes and licenses for State	25,917.60	23,590.00	21,560.00	26,740.00
Taxes for county	45,586.85	37,308.52	32,547.20	43,548.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	12,956.66	8,133.95	23,775.36	12,111.51
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,608,451.06	\$1,454,993.46	\$1,007,912.75	\$905,097.03
Premiums	3,475.00	5.50	4,007.47	164.45
Municipal indebtedness	1,225,000.00	665,000.00	1,259,600.00	320,000.00
Transfers and refunds	11,890.68	3,873.73	3,738.82	6,871.62
Agency, trust, and investment	84,461.11	69,032.47	77,882.56	82,399.51
Total receipts	\$2,933,277.85	\$2,192,905.16	\$2,353,141.60	\$1,314,532.61
Balance on hand, including funds	73,195.75	443,353.66	521,113.81	92,063.70
GRAND TOTAL	\$3,006,473.60	\$2,636,258.82	\$2,874,255.41	\$1,406,596.31

¹Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
Maintenance	\$1,350,876.50	\$1,191,613.86	\$813,809.00	\$680,592.73
<i>Departmental</i>	<i>1,028,288.10</i>	<i>761,538.91</i>	<i>747,715.11</i>	<i>619,220.58</i>
General government	67,332.95	41,509.54	60,901.61	37,714.71
Protection of persons and property	183,309.25	115,851.91	111,751.81	101,881.34
Health and sanitation	93,247.51	45,505.81	42,164.80	61,103.89
Highways	80,779.75	101,813.50	81,865.97	90,220.94
Charities	168,362.18	43,691.80	71,351.02	42,998.88
Soldiers' benefits	13,324.89	4,602.85	18,301.05	7,845.30
Schools	373,056.71	369,292.70	286,475.08	222,583.79
Libraries	4,000.00	23,939.95	23,745.07	12,500.00
Recreation	15,966.22	7,997.08	22,765.99	24,787.07
Pensions	11,512.62	—	12,657.73	6,601.66
Unclassified	17,396.02	7,333.74	15,734.98	10,983.00
<i>Public service enterprises</i>	<i>312,996.07</i>	<i>429,975.70</i>	<i>53,035.26</i>	<i>50,911.77</i>
Electric light	228,341.31	392,585.80	—	—
Water	82,550.63	37,389.90	53,035.26	50,911.77
All other	2,104.13	—	—	—
<i>Cemeteries</i>	<i>9,592.33</i>	<i>99.25</i>	<i>13,058.63</i>	<i>10,460.38</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	64,226.87	64,421.79	80,858.63	39,457.04
<i>Loans, general purposes</i>	<i>56,221.31</i>	<i>40,061.79</i>	<i>67,964.87</i>	<i>36,377.04</i>
<i>Loans, public service enterprises</i>	<i>8,005.56</i>	<i>24,360.00</i>	<i>12,893.76</i>	<i>3,080.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	375,636.96	622,205.11	717,170.97	172,320.90
<i>Departmental</i>	<i>307,987.49</i>	<i>486,634.85</i>	<i>663,111.97</i>	<i>141,618.82</i>
General government	7,784.90	—	63,104.66	—
Protection of persons and property	410.40	20,737.80	31,552.33	618.58
Health and sanitation	52,250.50	32,779.06	48,106.89	45,214.25
Highways	8,274.31	120,503.70	93,108.92	81,107.78
Charities	—	—	—	—
Schools	198,700.84	308,775.66	426,939.17	6,635.70
Libraries	—	—	—	—
Recreation	24,495.14	3,838.63	—	8,042.51
Unclassified	16,071.40	—	—	—
<i>Public service enterprises</i>	<i>67,649.47</i>	<i>135,570.26</i>	<i>52,625.00</i>	<i>30,302.08</i>
Electric light	14,284.42	129,183.26	—	—
Water	53,365.05	106,387.00	52,625.00	30,302.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,434.00</i>	<i>400.00</i>
Municipal indebtedness	1,036,000.00	524,100.00	875,757.33	387,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>126,000.00</i>	<i>124,100.00</i>	<i>175,757.33</i>	<i>87,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>910,000.00</i>	<i>400,000.00</i>	<i>700,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	7,780.75	151.89	194.00	844.25
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7,780.75</i>	<i>151.89</i>	<i>194.00</i>	<i>844.25</i>
Refunds	4,109.93	3,721.84	3,544.82	6,027.37
Agency, trust, and investment	83,873.24	68,552.31	80,247.71	82,549.51
<i>Taxes and licenses for State</i>	<i>25,917.60</i>	<i>23,590.00</i>	<i>21,560.00</i>	<i>26,740.00</i>
<i>Taxes for county</i>	<i>45,886.85</i>	<i>37,308.52</i>	<i>32,547.20</i>	<i>43,548.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,368.79</i>	<i>7,653.79</i>	<i>26,140.51</i>	<i>12,261.51</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,415,103.37	\$1,256,035.65	\$894,667.63	\$720,049.77
Permanent debt (except from sinking funds)	126,000.00	124,100.00	175,757.33	87,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	375,636.96	622,205.11	717,170.97	172,320.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	910,000.00	400,000.00	700,000.00	300,000.00
Transfers (except to sinking funds) and refunds	11,890.68	3,873.73	3,738.82	6,871.62
Agency, trust, and investment	83,873.24	68,552.31	80,247.71	82,549.51
Total payments	\$2,922,504.25	\$2,474,766.80	\$2,571,582.46	\$1,368,891.80
<i>Balance on hand, including funds</i>	<i>83,969.35</i>	<i>161,492.02</i>	<i>302,672.95</i>	<i>37,704.51</i>
GRAND TOTAL	\$3,006,473.60	\$2,636,258.82	\$2,874,255.41	\$1,406,596.31

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions.* *Cities*

	RECEIPTS.	Marlborough POPULATION 15,587	Newburyport POPULATION 15,084
	REVENUE.	\$800,766.74	\$598,977.75
General		637,246.94	458,813.66
<i>Taxes</i>		<i>628,354.64</i>	<i>450,013.58</i>
Property, poll, and income		601,644.50	416,544.69
Corporation, bank, etc.		26,750.14	33,468.89
<i>Licenses and permits</i>		<i>1,749.47</i>	<i>1,690.91</i>
<i>Fines and forfeits</i>		<i>1,555.40</i>	<i>1,118.50</i>
<i>Grants and gifts</i>		<i>5,517.43</i>	<i>5,990.67</i>
For expenses		5,517.43	5,990.67
For outlays		—	—
All other		—	—
Commercial		163,519.80	140,164.09
<i>Special assessments</i>		<i>9,749.09</i>	<i>2,706.83</i>
To meet expenses		2,744.45	352.79
To meet outlays		7,004.64	2,354.04
<i>Privileges</i>		<i>19,582.89</i>	<i>20,784.99</i>
<i>Departmental</i>		<i>51,183.73</i>	<i>29,083.15</i>
General government		1,047.00	1,280.78
Protection of persons and property		2,791.33	3,171.61
Health and sanitation		16,759.06	1,476.09
Highways		3,099.66	292.29
Charities		17,265.23	11,780.34
Soldiers' benefits		2,336.58	2,640.25
Schools		7,000.67	5,661.60
Libraries		175.76	697.69
Recreation		708.44	—
Unclassified		—	82.50
<i>Public service enterprises</i>		<i>66,776.41</i>	<i>70,177.50</i>
Electric light		—	—
Water		66,776.41	66,626.25
All other		—	3,551.25
<i>Cemeteries</i>		<i>1,702.64</i>	<i>109.00</i>
<i>Interest</i>		<i>14,525.04</i>	<i>21,302.62</i>
On sinking funds		1,405.58	—
On trust and investment funds		1,893.84	13,161.12
All other		11,225.62	8,141.50
	NON-REVENUE.	\$922,591.76	\$318,588.29
Offsets to outlays		29,785.25	1,747.29
<i>Departmental</i>		<i>26,328.61</i>	<i>1,064.41</i>
<i>Public service enterprises</i>		<i>3,456.64</i>	<i>682.88</i>
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
Municipal indebtedness		790,875.85	233,064.70
<i>Loans, general purposes</i>		<i>213,000.00</i>	<i>28,000.00</i>
<i>Loans, public service enterprises</i>		<i>25,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>550,000.00</i>	<i>205,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>—</i>	<i>—</i>
<i>Premiums</i>		<i>2,875.85</i>	<i>64.70</i>
Transfers		20,400.00	9,484.39
<i>From sinking funds</i>		<i>20,000.00</i>	<i>—</i>
<i>All other</i>		<i>400.00</i>	<i>9,484.39</i>
Refunds		5,334.51	762.02
Agency, trust, and investment		76,196.15	73,529.89
<i>Taxes and licenses for State</i>		<i>18,550.00</i>	<i>14,910.00</i>
<i>Taxes for county</i>		<i>28,003.27</i>	<i>26,314.36</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>29,642.88</i>	<i>32,305.53</i>
<i>All other</i>		<i>—</i>	<i>—</i>
	RECAPITULATION.		
Revenue and offsets to outlays		\$830,551.99	\$600,725.04
Premiums		2,875.85	64.70
Municipal indebtedness		788,000.00	233,000.00
Transfers and refunds		25,734.51	10,246.41
Agency, trust, and investment		76,196.15	73,529.89
Total receipts		\$1,723,358.50	\$917,566.04
<i>Balance on hand, including funds</i>		<i>29,399.55</i>	<i>76,030.63</i>
GRAND TOTAL		\$1,752,758.05	\$993,596.67

¹ Includes \$400 applied to payment of interest on water loans.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Marlborough	Newburyport
	POPULATION 15,587	POPULATION 15,084
Maintenance	\$636,606.46	\$531,428.52
<i>Departmental</i>	<i>603,214.86</i>	<i>486,666.00</i>
General government	39,538.23	25,839.30
Protection of persons and property	106,422.60	83,865.62
Health and sanitation	37,460.21	38,404.08
Highways	112,778.68	72,294.33
Charities	82,640.31	53,282.94
Soldiers' benefits	14,043.18	12,707.63
Schools	183,096.94	171,027.23
Libraries	9,811.73	14,252.27
Recreation	7,622.80	9,657.88
Pensions	3,193.00	98.66
Unclassified	6,607.18	5,236.06
<i>Public service enterprises</i>	<i>30,025.38</i>	<i>43,190.68</i>
Electric light	—	—
Water	30,025.38	39,937.64
All other	—	3,253.04
<i>Cemeteries</i>	<i>3,366.22</i>	<i>1,332.09</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>239.75</i>
Interest	36,632.45	19,369.90
<i>Loans, general purposes</i>	<i>34,152.45</i>	<i>16,064.90</i>
<i>Loans, public service enterprises</i>	<i>2,480.00</i>	<i>3,305.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	218,721.14	47,580.92
<i>Departmental</i>	<i>190,177.74</i>	<i>24,625.68</i>
General government	—	—
Protection of persons and property	—	—
Health and sanitation	4,675.76	19,353.12
Highways	109,756.72	5,272.56
Charities	—	—
Schools	75,208.26	—
Libraries	—	—
Recreation	537.00	—
Unclassified	—	—
<i>Public service enterprises</i>	<i>28,177.51</i>	<i>22,955.24</i>
Electric light	—	—
Water	28,177.51	5,979.90
All other	—	16,975.34
<i>Cemeteries</i>	<i>365.89</i>	<i>—</i>
Municipal indebtedness	690,000.00	258,000.00
<i>From sinking funds</i>	<i>20,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>120,000.00</i>	<i>58,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>550,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	20,400.00	9,484.39
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>20,400.00</i>	<i>9,484.39</i>
Refunds	[5,334.51	762.02
Agency, trust, and investment	57,930.04	65,375.36
<i>Taxes and licenses for State</i>	<i>18,550.00</i>	<i>14,910.00</i>
<i>Taxes for county</i>	<i>28,008.27</i>	<i>26,314.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,376.77</i>	<i>24,151.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>
RECAPITULATION.		
Maintenance and interest	\$673,238.91	\$550,798.42
Permanent debt (except from sinking funds)	120,000.00	58,000.00
Sinking fund requirements from revenue	—	—
Outlays	218,721.14	47,580.92
Permanent debt from sinking funds	20,000.00	—
Bonds refunded, current year	—	—
Temporary loans	550,000.00	200,000.00
Transfers (except to sinking funds) and refunds	25,734.51	10,246.41
Agency, trust, and investment	57,930.04	65,375.36
Total payments	\$1,665,624.60	\$932,001.11
Balance on hand, including funds	87,133.45	61,595.56
GRAND TOTAL	\$1,752,758.05	\$993,596.67

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).										POPULATION 2,940,335
REVENUE.										\$217,426,365.10
General										176,817,734.27
<i>Taxes</i>										<i>173,640,291.26</i>
Property, poll, and income										161,861,726.97
Corporation, bank, etc.										11,778,564.29
<i>Licenses and permits</i>										<i>697,243.00</i>
<i>Fines and forfeits</i>										<i>514,469.66</i>
<i>Grants and gifts</i>										<i>1,961,798.99</i>
For expenses										1,931,303.78
For outlays										30,495.21
<i>All other</i>										<i>3,931.86</i>
Commercial										40,608,630.83
<i>Special assessments</i>										<i>1,983,789.01</i>
To meet expenses										859,916.41
To meet outlays										1,123,872.60
<i>Privileges</i>										<i>4,846,779.41</i>
<i>Departmental</i>										<i>1,7184,825.26</i>
General government										347,420.42
Protection of persons and property										231,133.31
Health and sanitation										1,061,131.56
Highways										265,512.57
Charities										3,291,989.63
Soldiers' benefits										145,217.65
Schools										1,426,349.97
Libraries										75,687.83
Recreation										273,803.12
Unclassified										¹ 66,579.20
<i>Public service enterprises</i>										<i>20,266,712.66</i>
Electric light										² 3,076,744.98
Water										14,107,720.12
All other										3,082,247.56
<i>Cemeteries</i>										<i>673,053.76</i>
<i>Interest</i>										<i>5,653,470.73</i>
On sinking funds										³ 1,972,078.07
On trust and investment funds										1,202,278.95
All other										2,479,113.71
NON-REVENUE.										\$186,963,677.46
Offsets to outlays										1,121,496.08
<i>Departmental</i>										<i>940,878.68</i>
<i>Public service enterprises</i>										<i>180,617.40</i>
<i>Cemeteries</i>										<i>—</i>
Municipal indebtedness										150,236,552.12
<i>Loans, general purposes</i>										<i>28,977,220.64</i>
<i>Loans, public service enterprises</i>										<i>9,147,700.00</i>
<i>Loans, cemeteries</i>										<i>—</i>
<i>Bonds refunded, current year</i>										<i>109,925,200.00</i>
<i>Temporary loans (including revenue loans)</i>										<i>1,864,149.29</i>
<i>Unpaid warrants or orders, current year</i>										<i>4,322,282.19</i>
<i>Premiums</i>										<i>—</i>
Transfers										9,270,618.57
<i>From sinking funds</i>										<i>4,866,501.40</i>
<i>All other</i>										<i>4,404,117.17</i>
Refunds										1,120,077.21
Agency, trust, and investment										25,214,933.48
<i>Taxes and licenses for State</i>										<i>5,012,542.55</i>
<i>Taxes for county</i>										<i>8,362,690.37</i>
<i>Reimbursements for grade crossings</i>										<i>—</i>
<i>Sinking and other permanent funds</i>										<i>11,814,142.99</i>
<i>All other</i>										<i>23,557.57</i>
RECAPITULATION.										
Revenue and offsets to outlays										\$218,547,861.18
Premiums										⁴ 322,282.19
Municipal indebtedness										149,914,269.93
Transfers and refunds										10,390,695.78
Agency, trust, and investment										25,214,933.48
Total receipts										\$404,390,042.56
Balance on hand, including funds										25,682,211.31
GRAND TOTAL										\$430,072,253.87

¹ Includes \$34 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$400 applied to payment of interest on water loans.⁴ Includes \$43,500 of premiums on Rapid Transit Loans, available for construction.⁵ Includes \$8,500 from investment fund.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,940,335
Maintenance		\$165,135,480.65
<i>Departmental</i>		<i>153,493,930.37</i>
General government		7,337,817.49
Protection of persons and property		29,707,902.31
Health and sanitation		15,294,325.03
Highways		13,714,835.16
Charities		17,755,539.88
Soldiers' benefits		1,884,963.38
Schools		52,365,504.20
Libraries		2,969,732.06
Recreation		6,177,388.80
Pensions		3,947,994.02
Unclassified		2,337,928.04
<i>Public service enterprises</i>		<i>10,496,535.61</i>
Electric light		¹ 2,296,663.76
Water		7,041,010.85
All other		1,158,861.00
<i>Cemeteries</i>		<i>947,492.48</i>
<i>Administration of trust funds</i>		<i>197,522.19</i>
Interest		16,048,281.99
<i>Loans, general purposes</i>		<i>10,987,805.59</i>
<i>Loans, public service enterprises</i>		<i>5,057,007.65</i>
<i>Loans, cemeteries</i>		<i>3,488.75</i>
Outlays		45,653,309.62
<i>Departmental</i>		<i>37,300,750.89</i>
General government		187,476.75
Protection of persons and property		1,873,561.00
Health and sanitation		6,710,803.26
Highways		14,053,166.78
Charities		1,743,226.95
Schools		10,217,847.83
Libraries		323,434.07
Recreation		1,714,151.34
Unclassified		475,082.91
<i>Public service enterprises</i>		<i>8,296,394.52</i>
Electric light		¹ 452,071.42
Water		4,313,915.65
All other		3,530,407.45
<i>Cemeteries</i>		<i>56,164.21</i>
Municipal indebtedness		134,775,756.44
<i>From sinking funds</i>		<i>² 4,866,501.40</i>
<i>From revenue and other sources</i>		<i>³ 20,862,730.05</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>107,443,200.00</i>
<i>Warrants or orders, previous years</i>		<i>1,603,324.99</i>
Transfers		9,270,618.57
<i>To sinking funds from revenue</i>		<i>⁴ 1,335,919.24</i>
<i>All other</i>		<i>7,934,699.33</i>
Refunds		1,120,077.21
Agency, trust, and investment		23,592,929.68
<i>Taxes and licenses for State</i>		<i>5,012,542.55</i>
<i>Taxes for county</i>		<i>8,362,690.37</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>10,192,139.19</i>
<i>All other</i>		<i>25,557.67</i>

RECAPITULATION.

Maintenance and interest	\$181,183,762.64
Permanent debt (except from sinking funds)	² 20,862,730.05
Sinking fund requirements from revenue	⁴ 1,335,919.24
Outlays	45,653,309.62
Permanent debt from sinking funds	² 4,866,501.40
Bonds refunded, current year	—
Temporary loans	109,046,524.99
Transfers (except to sinking funds) and refunds	9,054,776.54
Agency, trust, and investment	23,592,929.68
Total payments	\$395,596,454.16
Balance on hand, including funds	34,475,799.71
GRAND TOTAL	\$430,072,253.87

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes serial payments amounting to \$648,951.40 and \$8,500 paid from investment fund.³ Includes \$6,720 paid to the county for debt incurred for bridge purposes and \$1,539.53 highway debt paid from bond redemption fund.⁴ Includes \$42,550.80 from sale of real estate.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. TAXES			C. LICENSES AND PERMITS				
			Property, Poll, and Income	Corporation	FROM STATE		LICENSES		PERMITS	
					Street Railway	Bank	Liquor	All Other		Marriage	All Other
BOSTON	781,188	\$67,026,115.60	\$61,829,626.66	\$3,784,030.73	\$105,931.55	\$61,358.29	\$1,762.50	\$194,503.07	\$7,436.00	\$112,963.01
WORCESTER	195,311	11,138,169.94	10,118,029.23	749,715.87	—	1,077.79	472.50	31,747.50	1,391.00	3,390.27
SPRINGFIELD	149,900	9,814,360.74	8,906,936.08	708,402.66	—	1,538.77	250.00	28,496.17	706.00	3,652.18
FALL RIVER	115,274	5,233,046.10	4,535,302.11	588,401.90	—	672.24	32.00	13,899.43	927.00	1,155.57
CAMBRIDGE	113,643	7,412,394.69	6,860,351.14	466,957.55	17,346.08	4,606.26	—	15,744.61	1,437.00	13,825.04
NEW BEDFORD	112,997	6,293,351.83	5,477,783.41	600,514.57	—	1,340.48	29.00	14,660.92	801.00	2,447.39
SOMERVILLE	103,908	6,390,062.31	5,674,112.74	189,350.27	—	2,437.99	6.00	7,832.97	1,141.00	8,422.66
LYNN	102,320	4,325,721.02	4,162,690.06	287,892.12	—	5,949.82	15.75	15,908.97	1,024.00	5,524.28
LOWELL	100,234	4,736,525.20	4,241,629.02	397,923.18	—	1,695.98	21.75	13,429.60	715.00	1,182.03
LAWRENCE	85,068	4,228,481.60	3,595,445.39	570,884.01	—	1,214.84	—	9,181.50	613.00	1,738.06
QUINCY	71,983	4,326,690.79	4,116,748.70	135,291.03	—	907.50	—	10,143.92	639.00	5,131.82
NEWTON	65,276	4,700,651.57	4,500,674.08	127,431.83	997.69	17,216.54	13.00	3,324.00	551.00	—
BROCKTON	63,797	3,050,482.14	2,816,584.09	189,487.28	—	6,016.64	—	7,966.15	516.00	1,004.17
MEDFORD	59,714	2,503,208.82	2,423,008.26	47,654.60	5,548.11	1,834.76	3.00	5,151.50	632.00	2,068.00
MALDEN	58,036	2,550,879.08	2,422,890.04	80,135.52	4,737.74	3,641.31	—	3,528.95	616.00	3,659.75
HOLYOKE	56,337	3,022,338.02	2,560,090.28	391,927.20	—	1,336.35	23.00	9,317.25	386.00	2,697.95
PITTSFIELD	49,677	2,121,925.48	1,901,026.20	170,874.76	—	11,120.13	9.00	9,091.09	361.00	605.59
HAVERTHILL	48,710	2,176,537.63	2,028,446.57	100,865.71	—	3,551.78	—	8,427.50	259.00	582.00
EVERETT	48,424	2,604,099.62	2,418,485.49	134,207.93	6,471.66	1,514.68	22.00	5,552.75	541.00	2,594.20
CHELSEA	45,816	2,439,828.40	2,286,329.90	124,503.51	1,347.85	1,767.68	5.00	4,978.00	502.00	2,795.13
CHICOPEE	43,930	1,799,095.74	1,600,529.90	156,153.70	—	167.69	—	—	—	104.18
SALEM	43,353	1,971,716.36	1,819,122.46	129,521.29	—	1,205.77	11.00	2,984.70	365.00	1,051.13
FITCHBURG	40,992	1,958,410.49	1,770,274.49	150,640.20	—	9,818.85	—	9,269.00	304.00	1,600.84
WALTHAM	39,247	2,059,099.24	1,911,007.09	115,812.51	—	2,712.89	8.00	3,737.50	332.00	—
TAUNTON	37,355	1,491,742.95	1,355,280.85	112,501.64	—	1,214.92	—	5,241.50	308.00	332.60
REVERE	35,680	1,710,161.51	1,637,444.57	25,604.33	—	525.80	—	12,264.80	322.00	3,093.64
BEVERLY	25,086	1,554,664.56	1,433,460.11	92,444.87	—	5,836.00	—	2,500.00	213.00	—
NORTHAMPTON	24,381	945,902.06	829,720.47	69,919.68	—	1,067.28	—	3,572.58	176.00	—
GLOUCESTER	24,204	1,175,250.29	1,179,426.56	69,311.75	—	3,176.82	—	5,128.50	188.00	101.00
MELROSE	23,170	1,271,086.44	1,236,213.97	22,662.37	—	1,763.42	—	1,585.25	214.00	846.93
LEOMINSTER	21,810	833,056.79	749,470.22	60,844.48	691.93	3,805.53	—	1,921.00	148.00	—
ATTLEBORO	21,769	922,261.96	839,141.37	67,704.67	—	823.44	5.00	2,486.00	214.00	389.18
NORTH ADAMS	21,621	838,407.86	723,108.51	104,216.95	—	128.75	—	1,965.50	117.00	836.13
PEABODY	21,345	896,704.26	804,377.81	119,878.92	—	1,680.15	—	1,578.00	184.00	363.50
WESTFIELD	19,775	827,124.83	726,296.92	59,879.70	—	745.90	—	5,023.80	92.00	621.45
WOBURN	19,434	781,059.89	717,513.96	57,787.36	—	30.95	8.00	1,187.50	191.00	425.33
GARDNER	19,399	701,617.86	614,959.07	73,800.97	—	17.64	—	4,064.40	147.00	89.70
MARLBOROUGH	15,587	637,246.94	601,644.50	25,579.34	—	961.45	5.00	1,513.50	133.00	97.97
NEWBURYPORT	15,084	458,813.66	416,544.69	29,602.82	—	3,720.64	—	1,424.00	96.00	170.91
39 Cities	2,940,335	\$176,817,734.27	\$161,861,726.97	\$11,450,318.31	\$154,941.74	\$170,904.11	\$2,701.50	\$484,039.91	\$24,968.00	\$185,533.59

TABLE II. — General Revenue — Concluded.

P.D. 79.

CITIES.	Population of 1930	D. FINES AND FORFEITS			E. GRANTS AND GIFTS			F Other General Revenue		
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS		GIFTS			
					FROM STATE				From County, Dog Licenses	
					Education	All Other				For Expenses	For Outlays
BOSTON	781,188	\$242,841.52	—	\$420.11	1 \$530,934.30	\$4,150.00	\$24,844.00	\$123,307.75	—	\$2,003.11
WORCESTER	195,311	21,125.36	—	1,067.00	166,096.45	—	10,670.12	33,470.37	—	6.48
SPRINGFIELD	149,900	31,269.39	—	—	54,088.32	—	11,118.26	42,908.27	\$24,995.21	—
FALL RIVER	115,274	10,669.54	—	371.00	66,472.34	—	5,063.89	9,711.17	—	368.31
CAMBRIDGE	113,643	9,526.79	—	804.00	26,799.00	—	2,793.14	7,194.58	5,000.00	—
NEW BEDFORD	112,597	10,783.88	—	—	100,504.81	—	8,625.52	15,860.85	—	—
SOMERVILLE	103,908	13,387.29	\$350.00	1.00	25,126.99	1,000.00	2,511.42	3,501.32	—	12.50
LYNN	102,320	12,163.93	—	—	23,959.80	1,500.00	4,180.56	4,139.16	—	25.00
LOWELL	100,234	16,842.25	—	—	47,512.40	1,000.00	4,437.92	9,022.77	—	20.00
LAWRENCE	85,068	4,016.47	—	—	37,348.68	—	1,133.70	5,884.20	—	—
QUINCY	71,983	5,147.23	—	1,074.75	34,890.89	—	5,298.37	10,797.58	—	—
NEWTON	65,276	5,459.75	—	—	34,253.24	—	5,671.67	5,058.77	—	—
BROCKTON	63,797	6,004.73	853.00	—	10,211.09	—	5,754.15	6,003.73	—	—
MEDFORD	59,714	3,766.52	—	232.50	6,938.32	1,200.00	4,941.33	129.92	—	—
MALDEN	58,036	19,911.67	—	—	8,216.84	—	2,720.79	776.46	—	—
HOLYOKE	56,537	11,643.72	—	—	37,859.11	—	2,245.35	4,811.81	—	—
PITTSFIELD	49,677	10,738.42	—	—	12,629.39	—	2,812.98	2,590.76	—	—
HAYVERHILL	48,710	4,592.10	—	112.00	21,834.08	1,000.00	3,567.18	2,899.91	—	75.16
EVERETT	48,424	9,418.97	668.65	—	9,867.51	—	3,524.20	2,885.48	—	—
CHELSEA	45,816	3,579.24	436.00	—	25,496.59	—	1,601.40	379.30	—	197.57
CHICOPEE	43,930	6,053.00	158.00	—	10,438.18	—	3,130.48	2,258.65	—	929.38
CHICPEE	43,353	2,520.08	—	184.00	9,977.63	—	816.34	3,456.83	—	60.55
SALEM	40,692	2,314.65	—	—	17,557.78	—	2,457.66	1,182.17	500.00	—
FITCHBURG	39,247	2,754.95	—	19.00	9,738.68	—	3,086.84	1,964.74	—	—
WALDHAM	37,355	2,811.08	—	150.00	6,907.91	—	2,544.00	1,217.31	—	—
TAUNTON	37,355	1,204.85	—	—	6,907.91	—	1,406.64	2,974.71	—	—
REVERE	35,680	1,204.85	—	—	14,264.35	—	1,838.23	16,227.91	—	230.30
BEVERLY	25,086	1,215.62	—	—	19,926.16	—	1,236.75	4,056.33	—	—
NORTHAMPTON	24,381	3,453.75	—	341.00	5,643.73	1,500.00	2,223.18	1,133.24	—	—
GLoucester	24,204	5,119.02	—	—	1,398.63	900.00	1,637.36	4,812.05	—	—
MELROSE	23,170	1,695.00	—	—	7,617.60	—	3,138.49	1,252.91	—	—
LEOMINSTER	22,626.69	—	—	—	4,807.05	—	3,168.99	358.53	—	—
ATTEBORO	21,769	2,049.82	51.00	—	3,037.87	900.00	1,177.47	665.88	—	—
NORTH ADAMS	21,621	1,357.00	—	—	2,500.88	—	1,939.95	10,665.66	—	—
PEABODY	21,345	5,849.05	—	—	15,549.22	1,200.00	1,453.49	—	—	—
WESTFIELD	19,775	4,081.90	—	—	728.25	—	1,395.54	—	—	—
WOBURN	19,434	988.15	—	—	2,517.20	—	1,688.68	403.35	—	—
GARDNER	19,389	4,315.20	—	—	3,425.40	—	724.51	4,692.24	—	—
MARLBOROUGH	15,387	1,457.40	—	128.00	573.92	—	—	—	—	—
NEWBURYPORT	15,084	1,118.50	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$505,874.48	\$401.00	\$8,194.18	\$1,417,687.63	\$14,350.00	\$150,009.48	\$349,256.67	\$30,495.21	\$3,931.36

¹ Includes \$165,185.44 reimbursement from State on account of teachers' pensions.

² Includes \$916.66 reimbursement from State on account of teachers' pensions.

31

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1930	A		B. SPECIAL ASSESSMENTS		C. PRIVILEGES		D	
		FOR EXPENSES		FOR OUTLAYS		C. PRIVILEGES			
		Street Sprinkling	Moth. Extermi- nation	Sewers	Sidewalks and Curbing	Motor Vehicle Excise Tax	All Other		
BOSTON	781,188	\$14,870,083.72	—	\$8,118.63	\$72,575.82	\$502,084.49	\$1,029,287.54	\$58,985.59	\$1,558,861.84
WORCESTER	195,311	2,691,567.36	\$112,038.02	762.02	—	—	362,866.85	—	841,450.93
SPRINGFIELD	149,900	2,007,586.27	—	—	—	—	377,595.96	9,486.99	607,569.71
FALL RIVER	113,274	852,038.79	—	—	—	—	131,468.00	87.50	151,156.34
CAMBRIDGE	113,643	1,342,226.49	—	—	—	—	178,776.13	180.00	317,291.57
NEW BEDFORD	112,597	927,923.47	—	—	—	—	153,130.23	—	216,254.34
SOMERVILLE	103,908	833,037.88	46,650.46	—	—	—	138,517.35	—	150,359.23
LYNN	102,320	1,061,109.44	—	—	—	—	169,980.04	—	240,165.08
LOWELL	100,234	810,088.92	2,892.25	3,025.50	—	—	138,111.59	50.00	202,124.15
LAWRENCE	95,068	535,305.35	873.70	90.82	401.00	—	96,059.12	—	99,091.66
QUINCY	71,983	1,127,042.97	—	1,967.86	—	—	149,912.97	—	385,634.02
NEWTON	65,276	1,096,734.11	—	6,811.25	—	—	264,289.92	—	83,839.38
BROCKTON	63,797	750,535.20	—	2,517.65	24,060.83	—	132,020.27	—	231,313.89
MEDFORD	59,714	612,532.52	—	—	—	—	98,597.11	—	92,375.13
MALDEN	58,036	583,021.84	10,771.22	—	—	—	107,266.83	—	411,077.62
HOLYOKE	56,537	1,772,668.85	—	—	—	—	84,339.25	6.05	87,106.34
PITTSFIELD	49,677	436,264.45	29,370.59	563.06	56,681.90	—	108,519.60	50.00	55,930.25
HAVERHILL	48,710	500,109.40	11,875.08	—	—	—	91,576.16	—	146,615.57
EVERETT	48,424	437,755.49	—	—	—	—	62,938.84	46.00	79,075.56
CHELSEA	45,816	403,602.20	13,522.37	—	—	—	51,339.02	200.00	78,852.86
CHICOPEE	43,930	785,270.32	1,352.71	—	—	—	49,427.32	—	136,282.55
SALISBURY	43,353	481,812.41	5,750.68	171.67	—	—	69,387.62	—	99,837.71
FITCHBURG	40,692	551,016.86	—	—	—	—	70,054.13	300.00	81,984.72
WALTHAM	39,247	384,663.93	—	415.70	143.68	—	52,579.80	—	47,256.80
TAUNTON	37,355	924,274.22	—	367.33	—	—	47,652.72	—	60,376.17
REVERE	35,680	252,074.11	—	—	—	—	45,546.56	—	48,851.22
BEVERLY	25,086	235,876.51	—	—	—	—	62,307.80	—	30,340.91
NORTHAMPTON	24,381	244,214.29	2,134.99	—	—	—	36,740.30	—	40,351.44
GLoucester	24,204	266,624.64	—	—	—	—	45,056.18	—	21,534.89
MELROSE	23,170	288,038.78	—	—	—	—	36,750.00	—	40,826.89
LEOMINSTER	21,810	215,723.06	—	125.25	—	—	28,760.81	150.00	114,547.00
ATLANTIC	21,769	230,584.66	—	—	—	—	32,048.05	219.34	36,798.04
NORTH ADAMS	21,621	165,042.84	—	—	—	—	26,463.86	50.00	41,305.39
PEABODY	21,345	667,236.26	—	—	—	—	32,184.48	—	56,191.27
WESTFIELD	19,775	601,348.23	—	—	—	—	19,582.89	—	51,183.73
WOBURN	19,434	214,318.43	—	—	—	—	20,784.99	—	25,083.15
GARDNER	19,390	185,592.67	—	—	—	—	—	—	—
MALDENBOROUGH	15,587	163,519.80	—	2,744.45	7,715.50	—	—	—	—
NEWBURYPORT	15,084	140,164.09	—	352.79	—	—	—	—	—
39 Cities	2,940,335	\$40,608,630.83	\$237,232.07	\$28,033.98	\$80,692.32	\$513,958.04	\$378,015.31	\$392,651.08	\$7,184,825.26

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42.

² Betterment.

³ Includes \$9 from administration of trust funds.

⁴ Includes \$25 from administration of trust funds.

⁵ Paying.

⁶ Nuisance abatement.

⁷ A. B. C. St. Railway.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES			F. CEMETERIES			G. INTEREST			
	ELECTRIC LIGHT		WATER	All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other ¹
	Rates	Miscellaneous								
BOSTON	—	—	\$4,837,430.61	\$3,068,413.85	\$25,808.00	\$25,734.35	\$17,919.22	\$5,037.50	\$1,492,514.13	\$1,682,967.51
WORCESTER	—	—	858,134.64	—	22,435.00	24,792.75	21,722.73	1,092.79	66,029.67	227,029.70
SPRINGFIELD	—	—	688,651.88	—	—	—	—	—	4,801.63	130,646.41
FALL RIVER	—	—	356,011.37	213.41	4,275.00	17,699.79	14,491.46	—	63,170.32	104,754.66
CAMBRIDGE	—	—	526,818.96	—	19,088.58	20,015.50	7,726.53	—	132,807.85	89,084.04
NEW BEDFORD	—	—	365,617.88	3,827.86	8,450.00	16,154.74	20,303.70	—	31,228.69	85,870.70
SOMERVILLE	—	—	423,631.95	—	—	—	—	—	47,130.92	47,130.92
LYNN	—	—	455,114.87	—	18,360.93	14,320.64	20,636.35	7,270.85	28,979.67	65,411.48
LOWELL	—	—	330,616.22	—	3,343.00	15,944.92	14,500.00	304.63	60,659.88	60,659.88
LAWRENCE	—	—	238,768.61	—	3,700.00	8,991.50	14,637.56	1,488.05	1,708.99	41,606.59
QUINCY	—	—	428,136.50	33.10	9,250.00	14,010.03	6,607.82	—	115,784.49	115,784.49
NEWTON	—	—	403,219.91	—	—	—	—	—	36,507.92	74,930.78
BROCKTON	—	—	260,614.54	—	6,450.00	7,650.46	2,173.05	26.00	25,566.37	47,583.38
MEDFORD	—	—	206,969.75	—	23,750.00	12,394.70	4,970.51	982.68	3,393.80	59,739.36
MALDEN	—	—	193,656.11	—	8,577.95	6,372.95	9,904.40	730.06	11,382.24	72,885.16
HOLYOKE	—	—	188,802.75	—	—	—	—	—	1,368.22	82,890.85
PITTSFIELD	—	—	156,415.51	333.60	—	—	—	—	30,155.01	30,155.01
HAVERHILL	—	—	177,821.17	—	—	—	—	—	1,166.44	37,891.85
EVERETT	—	—	198,719.92	—	9,035.00	6,988.66	2,740.38	1,173.15	14,770.47	36,247.54
CHELSEA	—	—	172,136.26	—	—	—	—	—	22,190.10	58,702.09
CHICOPEE	—	—	180,768.73	304.51	437.50	2,779.26	1,963.37	—	24,296.20	24,296.20
SALEM	421,320.46	40,543.01	222,934.48	659.33	3,460.44	3,765.48	2,232.38	319.90	37,477.88	37,477.88
FITCHBURG	—	—	133,820.01	—	2,702.75	6,692.30	5,829.92	1,484.18	51,479.09	51,479.09
WALTHAM	—	—	128,047.15	—	3,353.50	5,576.05	6,990.59	2,363.43	41,629.35	41,629.35
TAUNTON	—	—	114,333.91	—	1,976.00	6,697.68	3,997.33	—	25,221.96	25,221.96
REVERE	580,044.19	11,861.60	105,412.52	—	—	—	—	—	24,482.65	37,309.96
BEVERLY	—	—	77,284.27	—	—	—	—	—	—	30,314.56
NORTHAMPTON	—	—	77,573.16	3,400.00	3,478.40	5,339.89	4,540.98	—	37,483.51	37,483.51
GLoucester	—	—	167,280.08	—	1,524.00	—	502.80	—	19,427.29	19,427.29
MELROSE	—	—	89,192.22	—	5,848.00	5,111.70	5,202.02	1,015.00	436.09	45,160.85
LEOMINSTER	—	—	95,063.97	258.05	1,599.50	3,619.55	3,678.75	532.00	6,631.30	11,879.33
ATTLEBORO	—	—	104,136.08	—	2,333.00	5,552.25	2,316.71	—	—	31,227.05
NORTH ADAMS	—	—	69,195.58	794.00	1,363.17	2,378.33	2,340.94	411.50	—	15,623.77
PEABODY	307,635.60	6,838.64	178,383.07	—	2,333.00	5,552.25	2,316.71	—	—	24,388.03
WESTFIELD	434,324.68	476,235.58	81,031.75	458.60	1,363.17	2,378.33	2,340.94	50.00	—	36,380.39
WOBURN	—	—	98,970.57	—	1,035.00	4,624.80	4,744.13	—	—	10,804.32
GARDNER	—	—	89,757.44	—	460.00	2,403.49	2,509.19	—	—	13,119.46
MARLBOROUGH	—	—	65,953.88	—	415.00	2,403.49	2,509.19	—	—	13,119.46
NEWBURYPORT	—	—	66,342.46	3,551.25	109.00	—	1,287.64	—	—	21,302.62
39 Cities	\$2,792,119.51	\$284,625.47	\$13,612,770.75	\$3,082,247.56	\$193,218.72	\$245,611.77	\$209,941.55	\$24,281.72	\$1,972,078.07	\$3,681,392.66

¹ For detail see Table V, p. 43.
² Includes \$445,323.41 from gas.
³ Includes \$118,590.58 from gas.
⁴ Includes gas, amount not specified.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	781,188	\$106,671.84	\$11,873.99	\$3,705.50	\$91,092.35	—	—	—
WORCESTER	195,311	26,024.69	18,868.18	485.92	3,815.80	\$813.00	\$1,441.79	\$800.00
SPRINGFIELD	149,900	12,379.13	7,153.72	1,466.04	3,759.37	—	—	—
FALL RIVER	115,274	2,062.15	7,48.76	—	1,502.29	—	511.10	—
CAMBRIDGE	113,643	9,449.09	7,101.20	60.00	1,830.52	—	295.26	—
NEW BEDFORD	112,597	2,584.73	166.82	146.14	2,271.77	—	—	—
SOMERVILLE	102,320	1,785.32	54.90	22.05	1,543.98	—	—	—
LYNN	100,234	3,235.61	825.46	207.62	2,500.99	—	—	—
LOWELL	83,068	3,351.29	706.30	253.50	2,225.80	—	—	—
LAWRENCE	71,953	2,582.38	3,291.38	6.00	1,126.01	80.01	—	164.39
QUINCY	65,276	3,248.71	2,811.30	228.15	1,025.44	41.19	—	2,084.01
NEWTON	63,797	2,292.05	82.00	—	1,265.41	—	—	118.00
DROCKTON	59,714	1,520.86	96.60	228.65	1,331.76	—	—	1,505.60
MEDFORD	58,035	1,929.74	91.09	43.00	632.65	3.25	1,330.90	—
MALDEN	56,537	1,520.86	28.30	151.45	539.40	—	—	—
HOLYOKE	49,677	2,393.96	70.03	115.00	674.71	—	679.50	10.00
PITTSFIELD	48,710	1,776.04	324.70	—	1,331.76	77.18	242.50	695.00
HAVERHILL	45,816	1,950.65	532.25	131.40	695.06	—	50.44	1,104.12
EVERETT	43,930	820.80	106.49	52.50	1,656.86	—	—	619.10
CHELSEA	43,353	6,334.25	53.15	181.89	585.76	—	—	134.80
SALEM	40,692	3,518.93	4,803.20	30.05	420.21	—	3.00	1,077.79
FITCHBURG	39,247	5,040.14	2,221.46	129.25	619.82	48.40	—	300.00
WALTHAM	37,355	3,443.43	3,019.86	7.45	736.66	399.59	—	883.58
TAUNTON	35,680	75.77	626.85	7.40	801.67	—	—	2,007.50
REVERE	25,086	422.80	5.00	2.00	66.27	—	—	2.50
BEVERLY	24,381	230.87	80.00	—	342.80	—	—	—
NORTHAMPTON	24,204	3,677.41	3,217.86	5.00	224.97	—	—	—
GLoucester	23,170	7,555.18	184.20	10.25	300.21	140.09	347.75	47.00
MELROSE	21,810	380.93	6.10	13.25	146.99	107.95	199.73	—
LEOMINSTER	21,769	250.78	—	48.31	117.84	—	—	—
ATTLEBORO	21,621	477.55	—	15.00	250.78	—	—	384.00
NORTH ADAMS	21,345	699.93	218.60	85.90	378.55	—	—	—
PEABODY	19,775	929.30	2.71	38.25	245.16	—	643.18	—
WESTFIELD	19,434	690.66	31.65	24.50	299.29	335.22	—	—
WOBURN	15,387	2,993.46	2,714.77	90.00	188.69	—	—	—
GARDNER	15,387	2,791.33	800.18	996.92	213.93	55.00	725.39	—
MARLBOROUGH	15,084	3,171.61	2,000.00	710.00	433.41	28.29	—	—
NEWBURYPORT								
39 Cities	2,940,335	\$231,133.31	\$74,378.40	\$9,851.56	\$127,018.33	\$1,754.48	\$6,541.04	\$11,539.50

¹ Includes inspection of oil and petroleum.

² Forest fires.

³ Rifle range.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. HEALTH		C. SANITATION		D Other Health and Sanitation	
			Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers		Refuse and Garbage Disposal	Street Cleaning
BOSTON	781,188	\$184,195.05	\$4,279.23	\$79,533.92	\$8,522.54	\$12,944.60	\$77,027.93	\$1,886.83
WORCESTER	195,311	126,603.75	17,841.13	11,176.48	102.00	6,047.84	90,352.17	1,084.13
SPRINGFIELD	149,900	97,030.30	9,363.55	11,917.24	187.00	13,086.04	24.00	1,623.40
FALL RIVER	115,274	29,654.73	1,982.85	25,707.43	484.00	—	—	1,480.44
CAMBRIDGE	113,643	66,402.77	6,043.27	36,239.75	1,094.75	54.75	22,970.25	—
NEW BEDFORD	112,597	44,801.87	9,132.00	23,796.28	681.45	8,266.39	758.26	—
SOMERVILLE	103,908	8,849.22	4,426.10	1,449.26	2,215.60	—	11,604.43	2,834.15
LYNN	102,320	38,280.58	6,295.46	19,804.99	575.70	—	7,246.00	—
LOWELL	100,234	32,718.97	1,318.87	17,899.66	—	5,755.69	1,125.00	498.75
LAWRENCE	85,068	12,621.67	325.00	9,340.68	—	1,830.99	8,275.76	—
QUINCY	42,474.31	2,323.90	795.76	9,338.11	5,960.40	16,576.14	—	—
NEWTON	65,276	1,556.13	322.86	322.86	437.51	121,920.38	30,069.29	318.43
BROCKTON	63,797	160,852.08	225.50	8,302.08	16.40	621.81	11,278.90	—
MEDFORD	59,714	13,781.02	560.21	1,099.00	221.10	76.48	4,500.30	190.90
MALDEN	58,036	12,646.07	5,929.33	1,835.89	113.17	410.35	401.37	553.06
HOLYOKE	56,537	17,735.77	1,320.61	10,943.98	4,106.40	—	—	—
PITTSFIELD	49,677	11,323.21	2,640.22	366.71	—	8,316.28	—	—
HAVERHILL	48,710	13,074.67	2,848.09	10,004.21	174.70	1.32	—	46.35
EVERETT	48,424	1,103.45	—	333.80	333.90	200.00	—	—
CHELSEA	45,816	1,988.83	273.83	1,715.00	—	—	—	—
CHICOPEE	43,930	3,227.07	—	3,227.07	—	—	—	—
SALEM	43,353	29,267.31	7,328.65	5,440.66	76.70	10,914.38	5,506.92	—
FITCHBURG	40,692	11,046.42	319.15	6,836.47	416.72	3,474.08	—	—
WALTHAM	39,247	19,816.53	352.00	705.41	341.50	9,249.62	9,168.00	—
TAUNTON	37,355	23,574.51	—	4,565.66	47.20	18,961.65	—	—
REVERE	35,680	5,057.90	—	287.85	9.00	4,761.65	—	—
BEVERLY	35,537	3,537.11	254.38	3,112.36	129.19	10.20	—	30.98
NORHAMPTON	25,086	3,203.73	679.00	2,593.83	151.20	—	—	30.90
GLOUCESTER	24,381	2,120.41	38.50	1,930.71	11.00	6,819.62	3,098.50	—
MELROSE	23,701	10,997.96	81.00	987.84	—	4,380.16	—	—
LEOMINSTER	21,810	5,343.42	91.04	872.22	—	—	10.00	—
ATLEBORO	21,689	2,489.92	251.20	2,228.72	—	—	—	28.23
NORTH ADAMS	21,621	3,900.10	1,868.75	1,169.28	109.08	833.84	—	—
PEABODY	21,345	28,847.56	120.00	2,750.30	1,430.42	25,868.18	—	—
WESTFIELD	19,775	4,983.05	31.50	1,269.86	—	2,251.27	—	—
WOBURN	19,434	23,843.19	—	—	85.60	23,843.19	—	—
GARDNER	19,399	2,976.07	412.00	440.13	—	2,008.34	30.00	—
MARLBOROUGH	15,587	16,759.06	1,930.04	154.28	—	14,674.74	—	—
NEWBURYPORT	15,084	1,476.09	23.40	1,424.99	—	27.70	—	—
39 Cities	2,940,335	\$1,061,131.56	\$92,808.98	\$321,126.97	\$28,034.23	\$324,187.08	\$283,538.68	\$829.07
								\$10,606.55

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES.	Population of 1930	A Total Receipts	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	781,188	\$31,385.41	\$29,910.91	—	—	\$659.54	\$504.00	\$310.96
WORCESTER	195,311	73,663.39	71,081.55	—	—	2,038.16	464.68	59.00
SPRINGFIELD	149,900	74,127.63	66,086.07	\$4,687.94	—	3,353.62	—	—
FALL RIVER	115,274	2,102.59	621.76	499.21	—	—	940.12	41.50
CAMBRIDGE	113,643	11,412.76	7,990.93	—	—	—	3,421.83	—
NEW BEDFORD	112,597	18,584.84	16,087.45	2,497.39	—	—	—	—
SOMERVILLE	103,908	7,899.58	7,879.58	—	—	20.00	—	—
LYNN	102,320	296.11	296.11	—	—	—	—	—
LOWELL	100,234	200.63	200.63	—	—	—	—	—
LAWRENCE	85,068	1,280.50	1,280.50	—	—	—	—	—
QUINCY	71,983	1,765.02	1,574.02	—	—	91.00	—	—
NEWTON	65,276	6,326.66	6,326.66	—	—	—	—	—
BROCKTON	63,797	2,813.52	1,943.50	870.02	—	—	—	—
MEDFORD	59,714	1,041.76	570.26	471.50	—	—	—	—
MALDEN	58,030	432.51	385.76	36.75	—	—	—	—
HOLYOKE	56,537	4,238.54	2,893.50	306.39	—	—	—	—
PITTSFIELD	49,677	2,119.45	1,491.39	20.00	\$1,000.00	—	—	38.35
HAVERHILL	48,710	1,285.16	1,491.39	1,206.29	—	348.01	—	260.05
EVERETT	48,424	1,411.07	78.87	1,407.27	—	—	—	—
CHELSEA	45,816	641.90	—	—	—	—	—	3.80
CHICOFEE	43,930	40.25	641.90	—	—	—	—	—
SALEM	43,353	1,077.30	699.80	377.50	—	—	—	—
FITCHBURG	40,692	2,580.20	2,580.20	—	—	—	—	—
WALTHAM	39,247	464.35	404.35	—	—	—	—	—
TAUNTON	37,355	84.00	60.00	—	—	—	—	—
REVERE	35,680	412.20	86.20	306.00	—	24.00	—	—
BEVERLY	25,086	437.08	179.71	—	206.32	—	—	20.00
NORTHAMPTON	24,381	2,677.64	2,597.64	—	—	—	—	51.05
GLOUCESTER	24,204	2,846.21	2,846.21	—	—	—	—	80.00
MELROSE	23,170	1,858.30	1,858.30	—	—	—	—	—
LEOMINSTER	21,810	2,857.86	2,557.86	—	—	—	—	—
ATTLEBORO	21,769	34.24	34.24	—	—	—	—	300.00
NORTH ADAMS	21,621	647.41	647.41	—	—	—	—	—
PEABODY	21,345	94.46	94.46	—	—	—	—	—
WESTFIELD	19,775	1,169.17	1,163.92	—	—	—	—	—
WOBURN	19,434	623.31	—	393.31	105.50	—	—	5.25
GARDNER	19,399	1,187.91	1,082.41	—	—	—	—	230.00
MARLBOROUGH	15,587	3,099.66	3,099.66	—	—	—	—	—
NEWBURYPORT	15,084	292.29	292.29	—	—	—	—	—
39 Cities	2,940,335	\$265,512.57	\$237,836.26	\$13,079.57	\$1,311.82	\$6,554.33	\$5,330.63	\$1,399.96

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
5. Charities.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E	F
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State		
BOSTON	781,188	\$852,190.75	\$673.94	\$6,536.61	\$5,677.39	\$81,079.61	\$255,408.86	\$13,636.53	\$277,989.31	\$204,349.48	\$6,839.02
WORCESTER	195,311	377,419.89	7,758.99	27,224.58	865.14	19,654.86	79,794.23	—	26,940.24	238,756.85	925.00
SPRINGFIELD	139,900	104,238.95	1,074.94	29,359.27	2,857.78	13,872.25	40,637.39	3,688.64	12,748.68	—	—
FALL RIVER	115,274	77,923.94	—	1,698.32	12.00	8,349.25	35,906.37	—	9,679.42	—	—
CAMBRIDGE	113,643	146,951.18	—	5,000.12	1,995.08	4,416.91	35,906.37	615.82	47,952.04	—	—
NEW BEDFORD	112,597	77,478.09	1,808.25	6,254.83	1,883.96	12,312.01	43,732.05	281.95	17,459.87	—	—
SOMERVILLE	103,908	93,421.77	1,078.98	974.29	619.00	17,624.87	31,487.82	928.83	35,427.44	—	—
LYNN	102,320	121,963.55	2,032.61	4,104.48	4,946.01	11,434.68	66,459.32	374.68	35,741.96	—	—
LOWELL	100,234	62,637.90	—	3,715.44	688.00	3,635.62	14,949.34	1,070.65	38,189.81	—	—
LAWRENCE	85,008	55,955.11	32.75	3,715.44	90.00	6,194.30	16,466.67	625.00	28,863.70	—	—
QUINCY	71,983	202,143.21	—	126.38	930.21	2,182.68	3,764.55	603.83	6,749.10	—	—
NEWTON	65,276	41,090.71	476.35	1,033.74	607.50	3,093.51	3,703.52	1,147.29	11,027.80	—	1.00
BROCKTON	63,797	42,700.93	3,882.11	3,882.11	662.38	8,867.39	12,685.08	2,003.74	9,026.83	—	—
MEDFORD	59,714	22,899.35	7,573.37	1,173.18	151.16	4,139.27	4,445.56	4,105.10	8,885.08	—	—
MALDEN	58,036	78,335.88	1,723.73	3,111.50	293.96	6,461.34	21,894.27	251.06	7,578.31	—	—
HOLYOKE	56,537	44,507.36	84.51	3,012.14	108.91	2,838.78	8,421.89	258.21	12,179.93	—	—
PITTSFIELD	49,677	18,152.57	285.72	4,203.70	1,744.30	12,709.38	19,247.20	155.33	17,307.26	—	—
HAYESVILLE	48,710	107,539.51	2,835.40	5,475.04	2,893.50	8,818.42	36,647.57	1,332.62	12,900.43	—	—
EVERETT	48,424	47,695.67	—	—	66.00	4,775.83	12,884.10	2,036.96	27,902.10	—	5.00
CHELSEA	45,816	61,892.54	—	877.84	123.56	12,504.79	34,623.12	647.53	12,317.16	148,531.71	8.45
CHELSEA	45,816	61,892.54	—	877.84	123.56	12,504.79	34,623.12	647.53	12,317.16	148,531.71	8.45
CHICPEE	43,930	30,269.62	2,516.23	3,075.38	428.07	9,998.26	19,928.77	2,141.83	5,966.30	—	—
SALISBURY	43,353	82,787.70	—	5,029.17	123.56	12,504.79	34,623.12	647.53	12,317.16	148,531.71	8.45
WITCHBURG	40,692	201,788.02	—	—	110.00	4,194.44	8,117.23	—	5,966.30	—	—
W. ALTHAM	39,247	56,041.68	25.45	3,054.65	229.00	6,439.12	8,769.66	1,436.87	12,471.38	—	—
TAUNTON	37,255	23,339.47	3,374.05	1,577.45	83.71	6,391.46	13,167.01	509.98	7,977.37	—	—
REVERE	35,680	29,346.01	—	—	186.40	2,248.80	6,230.78	—	1,549.87	—	—
BERMUDA	25,086	30,984.96	70.00	2,785.43	86.40	1,693.71	9,423.97	—	2,049.31	—	—
NORTHAMPTON	24,381	11,069.79	378.94	1,682.40	48.00	1,743.51	2,434.52	—	2,354.82	—	—
GLoucester	24,204	11,482.69	—	1,728.00	911.72	1,743.51	2,434.52	—	2,354.82	—	—
MELROSE	23,170	3,964.21	—	174.25	65.00	4,437.66	2,562.86	146.67	4,013.05	—	—
LEOMINSTER	21,810	16,788.54	3,230.61	—	300.00	3,087.84	11,296.13	—	3,704.23	—	—
ATTLEBORO	21,769	11,795.07	116.50	4,105.02	65.00	4,475.49	5,637.93	—	1,108.60	—	—
NORTH ADAMS	21,621	25,316.80	5,419.19	—	286.00	2,844.07	2,010.93	—	1,862.63	—	—
PEABODY	21,345	80,335.87	5,653.38	305.00	60.00	4,475.49	5,637.93	1,193.51	5,363.35	60,559.84	9.17
WESTFIELD	19,775	7,689.45	170.32	506.33	32.00	1,149.12	2,846.83	—	1,654.62	—	—
WOBURN	19,434	11,469.09	449.28	435.00	—	1,892.81	5,189.36	—	5,276.33	—	—
GARDNER	19,399	11,276.23	694.94	1,844.50	558.34	4,058.85	7,318.71	—	6,276.33	—	—
MALDENBOROUGH	15,587	17,265.23	1,755.31	1,218.01	—	3,827.47	2,849.89	—	2,129.66	—	—
NEWBURYPORT	15,084	11,780.34	—	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$3,291,989.63	\$51,293.74	\$109,817.16	\$29,813.48	\$321,844.37	\$982,698.57	\$42,890.03	\$765,009.15	\$980,835.49	\$7,787.64

² From individuals.

³ Includes \$53 from individuals.

⁴ Includes \$700.

⁵ Includes \$19 from individuals.

Institutions Department: Child Welfare Division, \$6,139.02; Parker Hill Buildings, \$700.

⁶ Includes \$19 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

6. Soldiers' Benefits.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . . .	781,188	\$37,897.11	\$20,854.00	\$12,947.50	\$1,819.11	\$2,276.50
WORCESTER . .	195,311	12,826.97	5,016.00	3,346.57	380.16	4,084.24
SPRINGFIELD . .	149,900	4,233.51	2,906.00	894.75	216.16	216.60
FALL RIVER . .	115,274	4,834.20	2,310.00	2,195.00	—	329.20
CAMBRIDGE . .	113,643	5,660.98	3,792.00	1,299.50	400.00	169.48
NEW BEDFORD . .	112,597	4,016.95	2,226.00	1,266.50	100.00	424.45
SOMERVILLE . .	103,908	6,387.75	3,468.00	2,768.25	111.50	40.00
LYNN . . .	102,320	7,775.60	5,568.00	2,007.00	200.60	—
LOWELL . . .	100,234	4,803.00	3,582.00	1,121.00	100.00	—
LAWRENCE . . .	85,068	1,680.50	1,144.00	536.50	—	—
QUINCY . . .	71,983	1,468.58	1,044.00	232.50	192.08	—
NEWTON . . .	65,276	1,621.95	1,256.00	315.00	50.95	—
BROCKTON . . .	63,797	5,483.16	3,674.00	691.00	537.00	581.16
MEDFORD . . .	59,714	1,684.00	1,314.00	270.00	—	100.00
MALDEN . . .	58,036	3,712.95	2,508.00	699.50	319.58	185.87
HOLYOKE . . .	56,537	1,593.74	556.00	82.50	100.00	855.24
PITTSFIELD . .	49,677	1,744.87	1,050.00	367.50	161.37	166.00
HAVERHILL . . .	48,710	3,698.80	2,734.00	717.50	242.50	4.80
EVERETT . . .	48,424	2,009.75	1,476.00	533.75	—	—
CHELSEA . . .	45,816	2,322.50	1,500.00	562.50	85.00	175.00
CHICOPEE . . .	43,930	28.50	6.00	22.50	—	—
SALEM . . .	43,353	4,110.50	2,772.00	907.50	100.00	331.00
FITCHBURG . . .	40,692	1,616.00	1,404.00	120.00	92.00	—
WALTHAM . . .	39,247	1,217.67	906.00	227.50	84.17	—
TAUNTON . . .	37,355	1,917.50	1,266.00	252.50	399.00	—
REVERE . . .	35,680	1,919.50	1,122.00	797.50	—	—
BEVERLY . . .	25,086	1,468.00	1,128.00	240.00	100.00	—
NORTHAMPTON . .	24,381	894.65	528.00	22.50	—	344.15
GLOUCESTER . .	24,204	2,611.00	1,836.00	775.00	—	—
MELROSE . . .	23,170	1,521.16	1,008.00	52.50	—	460.66
LEOMINSTER . .	21,810	704.60	486.00	210.00	—	8.60
ATTLEBORO . . .	21,769	668.00	528.00	140.00	—	—
NORTH ADAMS . .	21,621	837.15	426.00	250.00	—	161.15
PEABODY . . .	21,345	1,120.72	636.00	105.00	275.16	104.56
WESTFIELD . . .	19,775	1,249.50	942.00	107.50	200.00	—
WOBURN . . .	19,434	1,902.50	406.00	1,496.50	—	—
GARDNER . . .	19,399	997.00	612.00	219.00	160.00	6.00
MARLBOROUGH . .	15,587	2,336.58	1,262.00	536.00	—	538.58
NEWBURYPORT . .	15,084	2,640.25	1,942.00	465.00	200.00	33.25
39 Cities . . .	2,940,335	\$145,217.65	\$87,194.00	\$39,800.82	\$6,626.34	\$11,596.49

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Schools.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	781,188	\$400,545.24	\$81,603.48	\$236,321.30	\$5,142.76	\$77,477.70
WORCESTER . . .	195,311	151,384.14	63.00	122,354.18	15,916.66	13,050.30
SPRINGFIELD . . .	149,900	289,097.34	—	135,992.72	3,304.73	149,799.89
FALL RIVER . . .	115,274	23,118.17	990.00	18,414.06	26.40	3,687.71
CAMBRIDGE . . .	113,643	60,426.53	5,922.40	6,824.21	98.63	47,581.29
NEW BEDFORD . . .	112,597	49,927.37	—	42,848.09	1,102.20	5,977.08
SOMERVILLE . . .	103,908	20,174.94	3,105.85	15,941.18	—	3,127.91
LYNN . . .	102,320	48,170.35	2,677.80	23,241.80	169.01	22,081.74
LOWELL . . .	100,234	72,792.72	4,514.19	51,498.89	1,082.19	15,697.45
LAWRENCE . . .	85,068	7,471.50	1,087.80	5,679.40	691.52	12.78
QUINCY . . .	71,983	15,424.15	2,909.85	6,384.09	721.13	5,409.08
NEWTON . . .	65,276	14,210.85	2,677.19	8,822.51	2,216.58	494.57
BROCKTON . . .	63,797	4,001.71	—	1,621.20	133.88	2,246.63
MEDFORD . . .	59,714	34,260.02	3,673.16	1,332.74	332.30	28,921.82
MALDEN . . .	58,036	6,060.63	2,676.34	81.50	673.65	2,629.14
HOLYOKE . . .	56,537	11,667.01	608.09	7,291.93	142.85	3,624.14
PITTSFIELD . . .	49,677	12,083.16	542.03	10,884.31	644.30	12.52
HAVERHILL . . .	48,710	8,904.49	—	7,125.25	839.90	939.34
EVERETT . . .	48,424	6,145.90	1,111.96	2,326.59	2,107.58	599.77
CHELSEA . . .	45,816	4,433.21	710.60	491.04	1,234.78	1,996.79
CHICOPEE . . .	43,930	2,122.01	642.40	293.13	621.34	565.14
SALEM . . .	43,353	2,883.96	747.00	851.11	312.14	973.71
FITCHBURG . . .	40,692	36,352.94	693.78	12,644.77	283.52	22,730.87
WALTHAM . . .	39,247	8,003.62	1,324.74	3,896.94	1,226.95	1,554.99
TAUNTON . . .	37,355	26,457.70	2,597.41	23,338.26	14.65	507.38
REVERE . . .	35,680	1,643.99	1,037.72	119.42	54.97	431.88
BEVERLY . . .	25,086	19,281.35	636.26	14,212.63	259.62	4,172.84
NORTHAMPTON . . .	24,381	28,181.71	—	15,830.77	188.53	12,162.41
GLOUCESTER . . .	24,204	1,796.93	554.33	345.58	882.02	15.00
MELROSE . . .	23,170	3,253.61	984.40	1,703.48	370.96	194.77
LEOMINSTER . . .	21,810	8,005.09	239.58	4,538.70	61.14	3,165.67
ATTLEBORO . . .	21,769	1,150.87	158.73	403.76	423.38	165.00
NORTH ADAMS . . .	21,621	7,162.34	—	6,895.53	226.81	40.00
PEABODY . . .	21,345	1,319.84	283.48	646.50	101.13	288.73
WESTFIELD . . .	19,775	18,706.99	369.38	11,285.59	52.22	6,999.80
WOBURN . . .	19,434	441.19	—	202.50	23.69	215.00
GARDNER . . .	19,399	8,624.13	358.02	7,563.03	273.46	429.62
MARLBOROUGH . . .	15,587	7,000.67	6,086.36	341.36	290.52	282.43
NEWBURYPORT . . .	15,084	3,661.60	—	2,338.14	42.79	1,280.67
39 Cities . . .	2,940,335	\$1,426,349.97	\$131,587.33	\$810,928.19	\$42,290.89	\$441,543.56

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
8. Libraries.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Fines, Rentals and Sales	C Miscella- neous
BOSTON	781,188	\$23,470.62	\$22,926.64	\$543.98
WORCESTER	195,311	6,083.79	5,929.17	154.62
SPRINGFIELD	149,900	—	—	—
FALL RIVER	115,274	2,285.41	2,285.41	—
CAMBRIDGE	113,643	1,923.48	1,923.48	—
NEW BEDFORD	112,597	1,283.25	1,283.25	—
SOMERVILLE	103,908	2,431.87	2,424.87	7.00
LYNN	102,320	2,499.21	2,499.21	—
LOWELL	100,234	671.02	671.02	—
LAWRENCE	85,068	812.56	812.56	—
QUINCY	71,983	3,306.38	3,199.35	107.03
NEWTON	65,276	9,777.96	9,410.26	367.70
BROCKTON	63,797	1,579.76	1,579.76	—
MEDFORD	59,714	1,854.44	1,838.69	15.75
MALDEN	58,036	2,672.07	2,672.07	—
HOLYOKE	56,537	—	—	—
PITTSFIELD	49,677	—	—	—
HAVERHILL	48,710	1,597.93	1,597.93	—
EVERETT	48,424	1,005.77	1,005.77	—
CHELSEA	45,816	1,024.98	1,015.65	9.33
CHICOPEE	43,930	881.82	880.82	1.00
SALEM	43,353	1,134.05	1,112.56	21.49
FITCHBURG	40,692	671.32	671.32	—
WALTHAM	39,247	1,343.42	1,298.61	44.81
TAUNTON	37,355	446.51	446.51	—
REVERE	35,680	248.70	248.70	—
BEVERLY	25,086	355.12	355.12	—
NORTHAMPTON	24,381	1,078.78	1,078.78	—
GLOUCESTER	24,204	—	—	—
MELROSE	23,170	1,052.42	1,052.42	—
LEOMINSTER	21,810	1,237.56	1,237.56	—
ATTLEBORO	21,769	1,057.69	1,051.98	5.71
NORTH ADAMS	21,621	695.94	695.94	—
PEABODY	21,345	—	—	—
WESTFIELD	19,775	—	—	—
WOBURN	19,434	330.55	280.55	50.00
GARDNER	19,399	—	—	—
MARLBOROUGH	15,587	175.76	71.86	103.90
NEWBURYPORT	15,084	697.69	497.69	200.00
39 Cities	2,940,335	\$75,687.83	\$74,055.51	\$1,632.32

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . . .	781,188	\$125,700.84	\$76,631.74	—	\$44,831.13	\$4,237.97
WORCESTER . . .	195,311	34,252.52	3,335.40	\$30,917.12	—	—
SPRINGFIELD . . .	149,900	47,550.52	3,934.35	41,970.02	1,646.15	—
FALL RIVER . . .	115,274	—	—	—	—	—
CAMBRIDGE . . .	113,643	5,329.33	256.45	1,026.95	4,045.93	—
NEW BEDFORD . . .	112,597	4,601.15	559.35	—	4,041.80	—
SOMERVILLE . . .	103,908	917.60	2.75	—	914.85	—
LYNN . . .	102,320	720.01	420.01	300.00	—	—
LOWELL . . .	100,234	8,099.18	7,849.18	250.00	—	—
LAWRENCE . . .	85,068	691.00	165.00	—	—	526.00
QUINCY . . .	71,983	3,866.26	—	—	—	3,866.26
NEWTON . . .	65,276	5,538.28	—	49.36	1,261.50	4,227.42
BROCKTON . . .	63,797	731.66	5.96	294.45	431.25	—
MEDFORD . . .	59,714	8,463.45	34.12	—	—	8,429.33
MALDEN . . .	58,036	27.00	27.00	—	—	—
HOLYOKE . . .	56,537	11.67	11.67	—	—	—
PITTSFIELD . . .	49,677	620.80	200.00	—	420.80	—
HAVERHILL . . .	48,710	63.97	63.97	—	—	—
EVERETT . . .	48,424	13,564.75	50.00	13,514.75	—	—
CHELSEA . . .	45,816	44.00	—	44.00	—	—
CHICOPEE . . .	43,930	—	—	—	—	—
SALEM . . .	43,353	2,478.84	1,651.17	—	626.27	201.40
FITCHBURG . . .	40,692	—	—	—	—	—
WALTHAM . . .	39,247	955.38	200.00	—	—	755.38
TAUNTON . . .	37,355	351.78	—	351.78	—	—
REVERE . . .	35,680	—	—	—	—	—
BEVERLY . . .	25,086	555.25	—	—	555.25	—
NORTHAMPTON . . .	24,381	15.00	—	15.00	—	—
GLOUCESTER . . .	24,204	1,411.75	1,010.00	161.25	240.50	—
MELROSE . . .	23,170	715.16	27.30	—	375.00	312.86
LEOMINSTER . . .	21,810	75.00	—	75.00	—	—
ATTLEBORO . . .	21,769	175.00	130.00	45.00	—	—
NORTH ADAMS . . .	21,621	—	—	—	—	—
PEABODY . . .	21,345	24.71	—	24.71	—	—
WESTFIELD . . .	19,775	10.00	10.00	—	—	—
WOBURN . . .	19,434	50.00	—	50.00	—	—
GARDNER . . .	19,399	5,482.82	5.00	9.70	5,468.12	—
MARLBOROUGH . . .	15,587	708.44	—	—	—	708.44
NEWBURYPORT . . .	15,084	—	—	—	—	—
39 Cities . . .	2,940,335	\$273,803.12	\$96,580.42	\$89,099.09	\$64,858.55	\$23,265.06

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B				C On Taxes	D On Special As- sessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous
		On Deposits	On Taxes	On Special As- sessments	PUBLIC TRUST FUNDS				Investment Funds				
					Charity			School		Library	Cemetery (for General Care)	Other	
BOSTON . . .	\$1,682,967.51	\$185,697.77	\$528,291.44	\$114,753.29	\$49,342.34	\$27,672.78	\$27,245.40	\$600.00	\$700,249.35	\$41,975.61	\$7,139.53		
WORCESTER . . .	227,029.70	41,833.47	124,390.02	12,590.56	21,676.70	1,620.69	6,322.01	—	15,128.00	1,881.21	1,587.04		
SPRINGFIELD . . .	130,646.41	27,189.05	85,461.30	12,489.46	2,018.00	—	—	—	699.58	—	2,789.12		
FALL RIVER . . .	104,754.66	13,507.03	82,805.33	—	—	—	—	—	—	—	2,592.55		
CAMBRIDGE . . .	89,084.04	18,152.63	65,481.30	481.92	160.35	2,476.07	3,443.68	—	750.00	—	2,355.87		
NEW BEDFORD . . .	82,870.70	14,168.30	67,551.53	1,728.24	76.31	3,023.29	1,676.74	—	—	3,791.93	828.52		
SOMERVILLE . . .	47,130.92	13,207.17	28,959.87	1,620.28	178.82	251.40	1,044.12	—	—	963.47	1,008.30		
LYNN . . .	63,411.48	9,989.21	44,524.00	20.45	1,592.71	175.90	3,930.03	—	—	4,380.12	1,385.36		
LOWELL . . .	60,659.88	11,334.98	41,000.81	246.88	—	9.09	5,034.31	45.50	—	—	1,395.60		
LAVERNE . . .	41,606.59	10,020.63	30,672.18	—	—	202.21	243.00	—	56.32	412.25	—		
QUINCY . . .	115,784.49	20,233.52	55,340.20	17,212.61	2,977.71	17,097.53	1,326.68	150.63	—	—	1,445.61		
NEWTON . . .	74,930.78	4,401.50	33,229.01	23,000.53	726.57	28.07	2,104.50	—	8,417.38	2,861.13	162.09		
BROCKTON . . .	47,583.38	8,761.94	31,931.62	2,460.42	4,041.37	—	388.03	—	—	—	—		
MIDDORD . . .	59,739.36	15,428.32	30,364.73	8,606.96	2,652.23	1,250.00	178.56	—	1,258.96	721.64	—		
MALDEN . . .	72,885.16	10,971.48	35,188.83	175.37	69.09	—	25,664.41	—	94.34	31,710.00	299.00		
HOLYOKE . . .	82,890.85	19,590.37	29,415.24	284.18	1,472.06	—	—	—	120.00	—	527.87		
PITTSFIELD . . .	30,155.01	10,399.41	15,610.56	3,617.17	—	—	—	—	—	—	—		
HAVERHILL . . .	37,891.85	13,761.92	30,867.09	774.84	656.22	220.21	8,271.56	52.41	347.19	2,940.41	—		
EVERETT . . .	36,247.54	11,161.06	15,054.73	1,577.47	—	4,117.61	4,336.67	—	400.00	—	—		
CHELSEA . . .	24,292.09	3,313.06	54,268.88	79.65	151.86	—	488.64	—	—	—	—		
CHICOFEE . . .	37,477.88	6,372.60	15,979.86	4.72	749.35	—	794.32	395.35	1,082.17	—	452.95		
SALEM . . .	37,477.88	6,309.41	17,293.58	14.69	6,588.45	1,152.40	2,928.73	1,655.50	1,082.17	—	—		
FITCHBURG . . .	51,479.09	7,487.98	18,878.98	2,032.17	18,192.79	272.27	2,119.35	—	2,495.55	3,516.31	—		
WALTHAM . . .	41,629.35	5,518.28	24,167.07	5,908.14	1,557.84	—	737.16	224.55	—	—	—		
TAUNTON . . .	25,221.96	8,361.64	14,103.62	421.47	—	—	1,824.03	—	—	—	511.20		
REVERE . . .	37,309.96	2,689.11	32,658.74	1,402.91	—	—	79.75	—	19.27	—	460.18		
BEVERLY . . .	20,314.56	5,643.32	8,009.18	1,365.69	365.14	182.28	4,617.26	—	752.26	—	131.69		
NORTHAMPTON . . .	37,483.51	4,525.65	9,201.37	1,60.89	1,874.90	333.46	20,331.97	—	—	—	126.19		
GLOUCESTER . . .	19,427.29	6,136.29	8,434.51	—	2,692.67	640.00	—	—	1,431.08	—	92.74		
MELROSE . . .	45,160.85	9,228.34	26,825.44	8,368.91	664.57	84.53	186.44	—	464.66	—	—		
LEOMINSTER . . .	11,879.33	2,354.35	7,683.11	7.77	12,015.23	150.00	137.50	71.96	3,344.23	593.04	217.03		
ATTLEBORO . . .	31,227.05	6,023.31	4,433.77	265.81	40.74	—	951.96	—	—	3,797.53	288.81		
NORTH ADAMS . . .	4,894.84	1,534.92	2,433.77	24.14	3,940.03	—	65.15	—	—	507.31	126.79		
PEABODY . . .	15,623.77	2,535.05	8,828.18	59.38	—	134.34	—	—	—	—	59.70		
WESTFIELD . . .	24,388.03	13,209.11	10,940.88	26.45	—	340.44	5,701.97	75.94	—	1,020.09	1,333.27		
WOBURN . . .	36,380.19	2,575.74	10,064.64	—	—	285.08	—	—	—	—	—		
GARDNER . . .	10,804.32	2,575.74	5,878.07	2,350.51	544.52	838.70	906.22	—	158.02	—	—		
MALBOROUGH . . .	13,119.46	2,566.63	8,423.94	235.05	758.24	—	5,644.41	—	4,734.34	1,185.43	—		
NEWBURYPORT . . .	21,302.62	1,808.96	6,232.31	—	—	—	—	—	—	—	100.23		
39 Cities	\$3,681,392.66	\$575,923.29	\$1,651,504.08	\$224,268.58	\$137,779.34	\$62,583.38	\$153,203.87	\$4,054.10	\$742,400.78	\$102,257.48	\$27,417.76		

TABLE VI. Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON . . .	\$81,896,199.32	\$65,780,947.23	\$316,664.58	\$243,261.63	\$683,236.05	\$2,006.11	\$637,805.28	\$1,088,273.13	\$1,858,861.84	\$8,035,102.76	\$74,559.07	\$3,175,481.64
WORCESTER . .	13,829,737.30	10,868,822.89	36,911.37	22,192.36	210,236.94	6.48	140,767.33	362,866.85	841,450.93	862,379.61	70,043.27	293,039.37
SPRINGFIELD . .	11,821,194.01	9,616,876.94	31,269.39	133,121.35	133,121.35	—	140,951.62	387,082.85	607,569.71	736,533.95	—	135,448.04
FALL RIVER . . .	6,085,084.89	5,124,370.55	16,014.00	11,040.54	81,247.40	368.31	99.20	173,956.13	151,156.34	364,836.52	36,466.25	167,924.89
CAMBRIDGE . . .	8,754,621.18	7,349,260.38	31,016.65	10,330.79	21,786.72	—	21,262.83	173,956.13	317,291.37	555,993.46	46,830.61	221,881.88
NEW BEDFORD . .	7,221,275.30	6,139,638.46	17,938.31	10,783.88	124,991.18	—	16,062.09	153,130.23	216,234.34	380,168.98	44,908.44	117,399.39
SOMERVILLE . . .	4,773,100.19	3,877,770.13	17,401.66	13,738.29	31,139.73	12.50	65,382.48	138,517.35	150,359.23	431,647.90	—	47,130.92
LYNN . . .	5,586,830.46	4,456,621.15	22,457.25	13,338.10	63,073.52	25.00	24,515.55	169,980.04	240,165.08	471,468.35	60,588.77	94,391.15
LOWELL . . .	5,546,614.12	4,461,247.48	15,342.38	16,842.25	33,279.09	20.00	31,610.78	138,961.59	202,134.15	343,439.97	43,315.58	113,784.49
LAURENS . . .	4,763,786.93	4,167,544.24	11,554.31	4,021.47	45,366.58	—	11,760.91	96,059.12	99,091.66	256,260.97	29,867.85	60,659.88
QUINCY . . .	5,453,133.76	4,252,947.23	15,934.74	6,216.98	50,986.84	—	97,496.99	149,912.97	128,563.02	343,439.97	42,097.89	113,784.49
NEWTON . . .	5,767,385.68	4,646,320.14	3,888.00	5,459.75	44,983.68	—	141,581.88	264,289.92	83,839.38	465,537.73	46.50	111,438.70
BROOKTON . . .	3,800,997.34	3,012,140.12	9,486.32	6,857.73	21,968.97	—	33,291.90	132,020.92	231,313.89	264,459.88	16,299.51	73,149.75
MEDFORD . . .	3,115,741.34	2,478,148.62	7,854.50	3,999.02	13,209.57	—	106,108.22	98,597.11	92,375.13	210,221.01	42,097.89	63,133.16
MALDEN . . .	4,795,006.87	2,511,448.62	7,804.70	11,643.72	11,714.09	—	54,596.21	107,266.83	87,106.34	149,733.84	84,259.07	84,259.07
HOLYOKE . . .	2,958,189.93	2,083,021.09	10,057.68	10,738.42	18,033.13	75.16	70,942.39	108,519.60	55,930.25	170,717.20	—	59,058.29
PLYMOUTH . . .	2,676,647.11	2,133,254.86	9,277.50	4,704.10	29,301.17	197.57	22,661.93	62,984.84	79,675.56	201,477.96	19,937.19	51,018.01
EVERETT . . .	3,041,855.11	2,560,679.76	6,687.95	4,087.62	26,446.72	929.38	16,626.10	51,539.02	78,852.86	175,692.03	—	80,892.19
HAVERHILL . . .	2,843,436.06	2,413,948.94	9,026.63	4,015.24	11,908.21	60.55	16,880.54	49,427.32	42,439.49	647,056.64	5,180.13	24,296.20
CHELSEA . . .	2,584,366.06	1,756,851.29	5,087.18	6,211.00	30,885.72	—	7,873.52	66,694.99	136,282.55	223,685.27	9,798.30	37,477.88
SALEM . . .	2,453,528.77	1,940,900.13	11,244.84	2,704.08	14,711.35	—	10,613.59	71,067.92	263,821.23	137,325.88	16,709.15	51,479.09
FITCHBURG . . .	2,443,763.17	1,930,733.54	11,244.84	2,704.08	14,711.35	—	25,617.76	69,387.62	99,937.71	128,571.38	18,283.57	42,865.29
WALHAM . . .	2,509,427.35	2,029,646.43	4,069.50	2,773.95	22,609.36	—	3,099.19	70,354.13	81,984.72	706,460.56	49,704.61	42,865.29
TAUNTON . . .	2,416,017.17	1,469,036.85	5,890.10	2,691.08	1,691.08	230.30	19,276.22	37,284.74	47,256.80	110,946.39	37,309.96	37,309.96
REVERLY . . .	1,962,255.67	1,531,859.94	15,680.44	1,204.85	9,451.91	—	11,045.44	52,579.80	60,376.17	78,201.27	13,359.27	20,314.56
NORTHAMPTON . .	1,900,116.35	900,707.43	3,748.58	3,453.75	32,992.30	—	10,903.48	45,546.56	48,851.22	95,378.77	3,944.59	37,483.51
GLOUCESTER . . .	1,541,874.93	1,251,945.96	5,417.80	5,460.02	12,436.81	—	36,952.02	62,307.80	30,340.91	169,628.08	2,026.80	19,427.29
MELROSE . . .	1,559,125.22	1,261,090.21	2,646.18	1,695.05	14,067.01	—	12,763.07	36,740.30	40,351.44	104,559.12	17,176.72	45,996.94
LEOMINSTER . . .	1,048,779.85	814,294.90	2,069.00	2,626.69	5,195.45	—	5,256.16	45,056.18	21,534.84	110,879.08	9,420.96	37,858.35
ATLANTON . . .	1,142,846.62	907,873.51	3,089.18	2,100.82	9,198.45	—	1,172.87	36,750.30	40,896.89	71,196.98	10,201.06	24,388.03
NORTH ADAMS . .	1,003,510.70	828,241.84	2,923.63	1,357.00	5,945.39	—	1,381.02	28,010.81	114,547.00	500,279.72	6,493.94	15,633.77
PEABODY . . .	1,008,430.52	924,385.48	2,125.95	5,840.05	4,344.23	—	2,634.19	32,967.39	36,708.04	505,260.18	10,453.03	36,380.19
WESTFIELD . . .	1,428,473.06	787,590.95	5,737.25	4,081.90	29,334.74	—	8,402.35	26,513.88	41,305.97	99,665.06	10,453.03	36,380.19
WOBURN . . .	995,378.32	776,078.17	1,811.83	4,088.15	2,912.74	—	8,402.35	26,513.88	41,305.97	99,665.06	10,453.03	36,380.19
GARDNER . . .	887,210.53	689,088.82	4,301.10	4,315.20	3,917.43	—	9,749.09	16,582.48	51,183.73	66,776.41	1,702.64	10,804.32
MAHLBOURGH . .	800,766.74	628,394.04	1,749.47	1,585.40	5,317.43	—	2,706.83	20,784.99	25,063.15	70,177.30	109.00	21,302.62
NEWBURYPORT . .	598,977.75	450,013.38	1,690.91	1,118.50	5,390.67	—	2,706.83	20,784.99	25,063.15	70,177.30	109.00	21,302.62
39 Cities . . .	\$217,426,365.10	\$173,640,291.26	\$697,243.00	\$514,469.66	\$1,961,798.99	\$3,931.36	\$1,983,789.01	\$4,846,779.41	\$7,184,825.26	\$20,266,712.66	\$673,053.76	\$5,653,470.73

2 Includes \$25 from administration of trust funds.

1 Includes \$9 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1930	A TOTAL EX- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	781,188	\$2,130,356.88	\$98,246.40	\$85,207.57	\$890,763.87	\$769,786.72	\$286,352.32
WORCESTER	195,311	416,969.05	18,255.06	30,997.42	172,811.34	136,271.40	58,623.63
SPRINGFIELD	149,900	416,856.00	4,770.26	11,574.88	173,995.48	121,257.93	105,957.85
FALL RIVER	115,274	266,592.10	6,970.40	4,267.92	74,570.91	144,657.17	98,125.70
CAMBRIDGE	113,643	315,698.88	18,061.43	21,091.74	115,369.83	102,138.30	59,087.58
NEW BEDFORD	112,597	243,957.58	9,751.33	15,493.10	80,041.02	91,965.23	46,700.90
SOMERVILLE	103,908	225,407.47	18,030.25	37,278.33	68,829.67	68,829.67	20,407.03
LYNN	102,320	167,672.55	6,408.87	8,993.59	64,406.10	64,406.10	18,023.04
LOWELL	100,234	254,740.24	8,996.19	13,703.48	85,940.95	114,154.45	32,500.52
LAWRENCE	85,068	161,629.17	—	18,696.12	68,940.95	20,346.64	20,346.64
QUINCY	71,983	155,431.15	6,482.87	9,901.05	59,028.77	63,557.64	9,901.99
NEWTON	65,276	195,055.37	120.00	7,499.10	62,686.36	57,999.33	9,901.99
BROCKTON	63,797	163,301.87	1,447.62	10,796.56	61,153.43	104,487.94	20,261.97
MEDFORD	59,714	166,258.68	9,095.82	10,357.88	55,803.19	65,111.90	24,792.36
MALDEN	58,036	100,694.88	3,448.14	6,366.92	50,953.91	70,284.81	20,736.98
HYPOKE	56,537	185,546.81	1,011.17	8,867.91	60,177.98	36,743.23	3,182.68
PITTSFIELD	49,677	92,083.61	1,582.60	1,999.23	44,285.81	69,708.68	45,781.07
HAVERHILL	48,710	107,732.90	—	12,576.51	46,238.19	38,425.36	5,790.60
EVERETT	48,424	123,310.71	10,181.46	9,574.83	49,943.75	45,661.16	16,239.38
CHELSEA	45,816	115,903.31	8,284.77	12,048.07	34,727.97	29,832.53	31,009.97
CHICOPEE	43,930	106,398.18	1,838.60	4,947.43	47,943.15	31,911.74	19,757.26
SALEM	43,353	102,026.85	8,181.75	7,470.55	39,461.45	42,042.27	4,870.83
FITCHBURG	40,692	93,466.32	4,800.21	5,107.78	38,131.80	35,498.47	9,928.86
WALTHAM	39,247	126,790.30	6,266.77	9,166.56	41,723.32	53,655.92	15,977.73
TAUNTON	37,355	78,394.63	5,400.09	5,567.43	34,171.56	26,925.54	6,330.01
REVERE	35,680	103,958.50	3,484.08	11,382.14	44,173.43	33,203.50	11,715.35
BEVERLY	35,086	68,358.33	3,327.63	4,516.15	29,313.62	25,073.48	6,127.45
NORTHAMPTON	24,381	56,672.21	97.89	3,016.03	20,992.59	23,173.47	9,692.23
GLoucester	24,204	78,772.52	—	4,857.66	34,455.37	24,044.86	11,734.61
MELROSE	23,170	88,322.08	2,065.13	4,842.54	35,882.67	37,665.74	7,866.00
LEOMINSTER	21,810	44,638.61	2,760.29	1,855.37	20,698.13	8,944.99	10,479.83
ATLANTIC	21,769	62,106.50	306.60	4,399.85	26,160.83	27,714.63	3,524.59
NORTH ADAMS	21,521	49,876.83	246.15	1,040.73	24,276.95	20,884.01	3,428.99
PEABODY	21,345	67,352.95	3,638.46	3,892.61	27,553.51	13,813.44	18,134.93
WESTFIELD	19,775	41,509.54	2,432.35	2,660.70	18,054.10	15,244.86	3,407.53
WOBURN	19,454	90,901.01	1,726.75	2,981.19	22,983.62	22,599.63	10,230.62
GARDNER	19,399	37,714.71	2,821.25	3,228.50	15,234.43	12,417.53	4,313.00
MARLBOROUGH	15,587	3,343.24	—	2,516.70	17,479.49	11,504.11	4,604.69
NEWBURYPORT	15,084	25,839.30	475.32	1,282.78	12,894.48	6,666.80	4,519.83
39 Cities	2,940,335	\$7,337,817.49	\$283,767.29	\$425,684.91	\$2,891,370.98	\$2,700,923.05	\$1,036,071.26

TABLE VII. — Maintenance of Departments — Continued.
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
BOSTON	\$890,763.87	\$80,815.06	\$76,071.12	\$272,051.11	\$358,870.47	\$27,259.50	\$86,696.61
WORCESTER	172,811.34	32,401.96	169,713.14		57,192.54	7,636.74	5,866.96
SPRINGFIELD	173,995.48	26,593.48	25,556.63	43,622.51	70,214.41	478.23	7,530.22
FALL RIVER	74,570.91	12,171.08	11,383.01	20,346.42	27,470.04		3,200.36
CAMBRIDGE	115,369.83	19,478.56	15,235.73		33,903.10	5,765.24	3,872.20
NEW BEDFORD	80,041.02	17,010.35	13,642.15		21,999.25	3,355.70	1,254.20
SOMERVILLE	80,862.19	10,382.95	13,740.01		27,959.11	3,079.72	1,950.40
LYNN	68,940.95	9,046.13	12,122.31	18,817.25	26,133.40	750.00	2,071.86
LOWELL	85,585.60	15,140.62	13,068.27		24,459.92	4,334.62	10,964.17
LAWRENCE	59,028.77	11,370.56	10,310.12	17,735.37	16,196.76	2,540.96	875.00
QUINCY	71,545.91	6,911.37	9,652.93	20,408.67	30,944.21	239.23	3,389.50
NEWTON	62,686.36	11,938.14	12,934.30		25,676.79		1,137.13
BROCKTON	61,153.43	6,854.95	8,095.39	21,574.34	22,971.79	21.96	1,635.00
MEDFORD	55,803.19	8,140.65	4,857.39	21,518.84	18,996.31		2,290.00
MALDEN	50,953.91	10,364.18	11,856.13		19,823.60	705.00	1,174.00
HOLYOKE	60,177.98	10,385.08	9,591.00	14,950.00	22,832.90		2,700.00
PITTSFIELD	44,285.81	6,156.61	5,118.16	10,580.05	19,730.99	739.55	1,618.75
HAVERHILL	46,238.19	12,249.43	13,381.78	13,044.98	18,248.68		2,160.00
EVERETT	49,943.75	9,957.25	9,173.47		15,608.05	1,506.50	572.50
CHILMARK	34,727.97	4,948.97	13,641.40		16,037.61	258.00	1,115.00
CHILPEE	47,943.15	8,580.91	6,685.74	15,256.89	17,485.11		250.00
SALEM	30,461.45	6,713.83	5,374.26	9,638.25	13,593.20		700.00
FITCHBURG	38,131.80	8,312.70	15,525.90		12,901.70		1,748.35
WALTHAM	41,723.32	8,878.78	11,819.49		12,609.61	668.50	1,841.10
TAUNTON	34,171.36	7,537.25	11,515.10		15,076.79	300.00	1,642.50
REVERE	44,173.43	4,753.26	6,793.91		12,856.29		700.00
BEVERLY	29,313.62	4,711.97	4,684.41	15,606.97	12,556.29	146.77	310.06
NORTHAMPTON	20,692.59	4,741.09	2,879.19	6,900.95	6,069.02		1,251.80
GLOUCESTER	34,455.39	5,747.33	5,912.45	9,069.20	12,474.61		1,637.50
MELROSE	35,882.67	11,360.30	5,472.21	7,289.45	9,986.21	96.16	399.00
LEOMINSTER	20,598.13	4,709.38	3,608.70	4,509.09	7,275.80		571.00
ATTLEBORO	26,160.83	4,101.92	4,335.14	6,293.00	8,456.28		356.00
NORTH ADAMS	24,276.95	3,734.39	11,490.28		10,129.41		250.00
PEABODY	27,853.51	4,165.58	3,770.34	9,538.18	10,129.41	113.81	899.50
WESTFIELD	18,054.10	2,131.56	1,749.49		7,453.74		1,771.50
WOBURN	23,383.62	4,218.56	3,401.65	6,307.89	7,684.02		
WOBURN	15,234.43	3,336.06	1,930.12	4,143.25	5,825.00		
GARDNER	17,479.49	2,200.46	1,681.66		7,056.87	360.50	1,048.00
MARLBOROUGH					5,516.54		
NEWBURYPORT	12,894.48	2,578.24	1,4705.97				93.73
39 Cities	\$2,891,370.98	\$433,299.95	\$608,735.82	\$575,749.12	\$1,072,638.50	\$60,473.69	\$140,473.90

¹ Treasurer and collector.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON	\$769,786.72	\$154,886.54	\$49,497.28	—	\$89,937.12	\$20,020.16	\$23,480.14	\$315,643.99	\$136,341.65
WORCESTER	136,271.60	16,297.26	21,760.49	\$6,482.89	—	—	29,739.88	34,255.19	7,715.73
SPRINGFIELD	121,257.53	16,342.08	20,713.22	2,573.91	10,058.53	9,920.06	24,477.45	32,419.96	14,672.38
FALL RIVER	144,637.17	56,513.54	16,381.63	5,442.52	—	—	8,196.48	31,058.09	22,044.85
CAMBRIDGE	102,138.30	13,914.13	22,606.20	5,449.12	—	—	10,841.63	37,395.84	1,301.56
NEW BEDFORD	91,965.23	6,138.45	25,756.75	4,966.43	—	—	10,023.21	19,972.29	640.62
SOMERVILLE	68,829.67	5,750.00	16,614.76	7,688.24	—	—	8,293.99	20,373.35	599.99
LYNN	64,406.10	13,847.86	9,250.98	—	—	—	13,880.36	15,854.88	2,984.39
LOWELL	114,154.45	26,636.32	11,982.61	2,481.52	—	—	8,607.63	36,511.11	10,733.81
LAWRENCE	63,557.64	4,568.40	9,982.37	2,153.15	—	—	16,908.47	8,900.61	7,109.42
QUINCY	\$7,909.33	4,655.04	1,135.76	800.00	7,760.66	10,044.99	24,303.07	14,970.61	1,789.55
NEWTON	104,487.94	9,950.50	15,281.99	2,184.97	—	—	5,396.24	13,554.18	3,248.11
BROCKTON	65,111.90	10,545.21	10,723.81	—	—	—	6,597.67	13,506.77	1,854.10
MEDFORD	70,264.81	10,219.79	8,719.91	—	—	—	23,104.10	17,917.55	7,440.44
MALDEN	36,743.23	3,595.65	6,461.69	—	—	—	21,884.34	13,506.77	420.27
HOLYOKE	69,708.68	5,700.00	8,437.31	2,863.02	15,627.50	12,500.00	4,514.72	17,832.08	115.00
PITTSFIELD	38,425.36	1,546.83	7,679.62	2,579.35	9,927.32	11,487.80	—	7,673.47	2,374.73
HAVERHILL	2,477.75	7,092.21	7,052.21	4,982.07	—	—	1,546.05	11,162.26	110.32
EVERETT	45,661.16	5,142.99	7,900.91	1,085.10	1,833.36	14,816.10	—	12,131.51	1,392.48
CHelsea	29,832.53	5,193.14	8,189.30	2,443.81	—	—	2,368.89	5,484.64	—
CHICPEE	31,911.74	3,243.94	5,917.33	4,121.56	—	9,241.52	—	11,231.58	18.75
SALEM	42,042.27	5,272.43	6,681.08	2,258.62	—	10,472.24	2,106.72	10,517.84	4,977.10
FITCHBURG	35,498.47	4,484.60	5,906.72	2,014.86	9,456.05	2,322.67	5,375.13	5,408.15	327.65
WALTHAM	53,655.92	6,082.58	6,996.77	2,017.50	—	17,815.79	2,438.11	9,453.44	9,313.07
TAUNTON	26,925.54	1,455.81	7,070.93	1,528.52	—	—	2,966.71	9,804.47	629.59
REVERE	33,203.50	3,974.39	4,419.92	—	7,633.67	10,116.34	—	6,859.18	200.00
BEVERLY	25,073.48	2,250.00	6,054.41	1,750.00	4,400.00	3,239.12	—	7,373.70	6.25
NORHAMPTON	23,173.47	1,973.89	6,158.33	1,500.00	—	7,377.58	—	5,457.46	706.21
GLoucester	24,044.86	2,925.82	6,749.67	1,842.79	—	4,455.94	—	8,040.64	30.00
GLoucester	37,665.74	1,515.30	5,523.57	—	15,209.63	9,415.67	—	5,501.57	500.00
MELROSE	8,944.90	3,754.31	2,568.58	—	—	—	—	2,589.90	32.20
LEominster	27,714.63	1,099.81	3,789.97	1,396.19	7,553.69	6,512.76	—	3,702.26	1,459.95
ATLboro	20,884.01	1,611.73	5,151.51	—	4,598.04	5,683.78	—	3,823.95	15.00
NORTH ADAMS	13,813.44	3,597.15	3,623.78	—	—	232.00	—	6,336.51	24.00
YABODY	15,244.86	1,066.35	4,259.16	—	6,837.29	—	—	3,079.96	2.10
WESTFIELD	22,599.43	2,454.55	4,787.34	550.00	8,318.71	—	—	5,766.31	137.52
Woburn	12,417.53	2,110.10	2,846.00	—	—	3,509.58	—	3,549.85	312.00
GARDNER	11,584.11	2,224.43	3,300.24	—	—	3,851.86	—	2,127.58	—
MARLBOROUGH	—	963.63	2,529.80	200.00	—	—	—	2,373.46	—
NEWBURYPORT	6,666.89	—	—	—	—	—	—	—	—
39 Cities	\$2,700,923.05	\$425,982.30	\$386,553.91	\$65,542.30	\$201,351.57	\$391,662.91	\$180,963.10	\$807,286.17	\$241,580.79

TABLE VII. — Maintenance of Departments — Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	781,188	\$10,596,366.54	\$5,784,271.30	\$4,296,062.40	\$20,385.54	\$436,041.31	\$48,536.94	\$21,069.05
WORCESTER	195,311	2,066,359.92	1,030,147.53	921,413.65	2,925.48	75,438.69	35,834.57	600.00
SPRINGFIELD	149,900	1,679,990.98	740,088.05	832,972.50	1,068.82	61,760.86	44,075.75	25.00
FALL RIVER	115,274	982,482.85	509,355.09	440,799.18	136.75	19,087.10	11,229.73	1,825.10
CAMBRIDGE	113,643	1,182,513.45	583,307.80	475,270.80	1,634.85	25,323.82	73,855.82	32,120.86
NEW BEDFORD	112,597	1,108,860.10	560,204.51	480,692.60	1,894.12	43,804.66	22,045.85	21,386
SOMERVILLE	103,908	771,617.87	334,084.34	368,866.08	1,642.06	15,842.56	13,324.02	37,858.81
LYNN	102,320	865,104.81	354,836.03	447,453.25	2,639.60	15,124.41	10,346.58	34,704.94
LOWELL	100,234	885,251.04	448,860.64	398,472.78	2,025.67	23,503.12	12,233.83	155.00
LAWRENCE	85,068	722,483.15	330,945.01	366,445.63	2,151.83	83,663.91	2,991.77	4,085.00
QUINCY	71,983	582,810.09	270,684.03	288,021.45	14,901.58	21,000.57	44,118.94	5,860.19
NEWTON	35,276	62,960.09	313,749.94	272,876.21	783.13	20,280.54	15,316.36	1,151.33
BROCKTON	63,797	568,398.54	224,966.73	312,481.21	697.74	13,081.52	5,737.82	1,824.58
MEDFORD	59,714	393,397.60	174,785.54	190,548.48	2,576.30	9,871.52	12,043.97	9,877.94
MALDEN	58,036	479,235.83	207,145.59	243,903.18	1,769.92	13,589.92	7,594.28	783.82
HOLYOKE	56,537	638,476.27	280,821.18	360,803.67	9,237.14	9,237.14	7,155.97	10.00
PITTSFIELD	49,677	310,036.26	150,222.55	131,382.45	999.60	11,127.95	17,875.81	9,167.74
HAVERHILL	48,710	415,127.33	153,458.88	229,063.85	4,885.57	7,944.45	1,918.47	1,918.47
EYEBETH	47,021	529,421.33	183,463.21	256,392.32	1,043.40	15,034.34	22,575.45	23,088.06
CHelsea	45,816	592,487.61	219,686.26	268,596.20	136.00	9,942.07	7,890.44	15,702.95
CHICOPPEE	43,933	324,806.08	133,534.95	181,302.71	—	1,497.63	14,960.56	1,497.63
SALISBURY	43,353	326,524.92	143,562.14	147,212.98	802.40	4,695.72	12,796.81	15,702.95
FITCHBURG	40,692	319,507.14	119,566.20	174,548.98	1,067.77	4,695.72	12,796.81	15,702.95
WALTHAM	39,247	349,166.41	128,749.70	128,167.38	—	7,105.69	41,238.29	42,827.38
T. ALTON	37,355	275,261.06	114,407.32	139,160.90	3,942.10	3,942.10	8,730.06	8,730.06
REVERE	35,680	265,254.11	91,387.28	148,786.13	8,491.45	8,491.45	3,808.21	13,081.49
DEVERLY	25,086	263,021.58	105,325.70	128,744.73	—	5,974.96	17,526.74	17,526.74
NORTHAMPTON	24,381	184,312.30	52,420.55	89,321.73	890.30	5,835.56	5,784.16	60.00
GLOUCESTER	24,204	205,616.20	82,151.91	99,636.56	847.72	2,231.50	16,556.96	4,191.55
MELROSE	23,170	188,078.90	76,760.45	97,803.42	488.26	4,878.32	6,467.48	700.76
LEMINSTER	21,810	112,706.66	28,912.49	70,306.02	—	2,177.23	8,249.83	360.00
ATTLEBORO	21,769	190,558.61	63,100.30	120,735.10	199.25	2,592.18	3,746.73	600.00
NORTH ADAMS	21,621	126,929.45	59,270.82	58,663.56	—	822.37	305.95	5,271.24
PEABODY	18,309.25	183,309.25	62,190.40	100,642.08	2,698.40	5,002.18	14,518.38	956.21
WESTFIELD	19,775	115,851.91	50,598.55	53,548.36	2,592.23	6,414.37	6,414.37	—
WATERBURY	19,434	111,751.81	41,335.90	61,875.54	979.22	2,417.48	4,746.12	397.55
WOBURN	19,399	101,881.34	29,669.09	59,086.97	—	6,249.06	8,676.22	—
GARDNER	15,587	106,422.66	42,126.45	45,202.88	248.42	2,920.84	15,924.01	—
MARLBOROUGH	15,587	106,422.66	42,126.45	45,202.88	—	1,063.84	8,212.08	—
NEWBURYPORT	15,084	83,865.62	38,208.67	35,381.03	—	—	—	1,000.00
39 Cities	2,940,335	\$29,707,902.31	\$14,298,583.65	\$13,502,614.95	\$60,871.76	\$937,883.98	\$543,771.03	\$364,176.94

TABLE VII. — *Maintenance of Departments — Continued.*

2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . . .	\$5,784,271.30	\$5,266,039.28	\$263,026.94	\$64,010.18	\$83,827.02	\$107,367.88
WORCESTER . . .	1,030,147.53	939,745.44	46,661.74	5,962.91	10,515.13	27,262.31
SPRINGFIELD . . .	740,088.05	694,798.87	16,700.41	5,132.93	3,099.86	20,355.98
FALL RIVER . . .	509,355.09	487,056.17	8,891.40	4,377.62	2,540.13	6,489.77
CAMBRIDGE . . .	583,307.80	556,490.60	16,349.96	1,381.88	2,250.62	6,834.74
NEW BEDFORD . . .	560,204.51	539,924.25	9,081.92	3,486.18	3,765.66	3,946.50
SOMERVILLE . . .	334,084.34	319,644.69	5,777.06	2,305.95	1,292.56	5,064.08
LYNN . . .	354,836.03	325,748.74	16,728.05	2,351.96	2,113.02	7,894.26
LOWELL . . .	448,860.64	430,952.46	8,216.15	2,005.26	4,628.91	3,057.86
LAWRENCE . . .	330,945.01	316,939.68	4,863.81	1,328.27	2,633.72	5,179.53
QUINCY . . .	270,684.03	253,934.04	9,958.07	2,315.80	1,391.64	3,084.48
NEWTON . . .	313,749.94	300,224.06	6,086.47	1,476.35	1,164.26	4,798.80
BROCKTON . . .	224,996.73	205,818.18	11,059.09	1,923.30	2,042.31	4,153.85
MEDFORD . . .	174,785.54	167,448.08	3,652.21	1,126.54	661.42	1,897.29
MALDEN . . .	207,145.59	192,430.43	9,131.67	1,552.31	1,191.83	2,839.35
HOLYOKE . . .	260,821.18	246,953.12	9,526.84	—	70.00	4,271.22
PITTSFIELD . . .	150,222.55	138,715.70	4,354.67	1,637.47	1,372.95	4,141.76
HAVERHILL . . .	153,458.88	143,715.60	6,300.59	932.49	480.85	2,029.35
EVERETT . . .	183,463.21	174,462.09	4,132.90	546.19	1,495.95	2,826.08
CHELSEA . . .	219,686.26	205,822.19	5,653.29	1,731.70	4,109.62	2,369.46
CHICOPEE . . .	133,534.95	126,157.27	5,113.28	217.24	39.24	2,007.92
SALEM . . .	143,952.71	136,252.68	3,211.98	1,551.89	1,289.21	1,646.95
FITCHBURG . . .	119,366.20	107,930.53	7,074.60	1,327.82	852.25	2,181.00
WALTHAM . . .	128,749.70	117,323.41	7,110.52	1,636.56	1,220.54	1,458.67
TAUNTON . . .	114,407.32	107,895.02	2,585.52	811.24	1,091.13	2,024.41
REVERE . . .	91,387.28	85,548.76	3,063.73	1,078.07	191.05	1,505.67
BEVERLY . . .	105,325.70	99,334.99	2,994.62	652.77	485.72	1,857.60
NORTHAMPTON . . .	52,420.55	48,364.80	1,603.68	619.39	323.74	1,508.94
GLOUCESTER . . .	82,151.91	73,797.36	3,422.61	1,867.96	775.88	2,288.10
MELROSE . . .	76,760.45	70,029.20	4,649.94	25.81	—	2,055.50
LEOMINSTER . . .	28,912.49	25,520.38	2,218.47	—	463.17	710.47
ATTLEBORO . . .	63,100.30	51,316.75	8,198.22	97.36	9.61	3,478.36
NORTH ADAMS . . .	59,270.82	55,293.25	1,526.02	492.81	178.40	1,780.34
PEABODY . . .	62,190.40	51,395.81	6,291.19	—	812.56	3,690.84
WESTFIELD . . .	50,598.55	47,382.58	1,781.93	213.81	124.77	1,095.46
WOBURN . . .	41,335.90	38,723.15	1,472.90	11.31	690.72	437.82
GARDNER . . .	29,669.09	25,628.03	2,140.44	752.74	324.09	823.79
MARLBOROUGH . . .	42,126.45	38,100.05	1,456.54	549.46	597.88	1,422.52
NEWBURYPORT . . .	38,208.67	34,644.48	714.82	1,150.04	819.08	880.25
39 Cities	\$14,298,583.65	\$13,247,502.17	\$532,784.25	\$118,641.57	\$140,936.50	\$258,719.16

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$4,296,062.40	\$3,636,794.66	\$402,016.23	—	\$107,437.74	\$119,353.51	\$30,460.26
WORCESTER	921,413.65	839,040.43	33,883.07	—	13,064.79	12,895.69	21,929.67
SPRINGFIELD	832,972.50	784,849.34	22,334.09	—	17,243.90	1,976.52	6,568.65
FALL RIVER	440,799.18	414,952.38	9,981.20	—	8,465.23	6,240.13	1,160.24
CAMBRIDGE	475,270.80	453,322.81	8,805.30	—	6,543.19	6,055.25	544.25
NEW BEDFORD	480,692.60	454,312.92	10,244.36	—	9,160.28	4,386.84	1,988.20
SOMERVILLE	368,806.08	326,695.26	26,794.38	—	6,669.01	7,230.18	1,477.25
LYNN	447,453.25	393,912.69	41,556.06	—	7,060.13	4,078.35	846.02
LOWELL	398,472.78	371,666.53	10,188.95	—	6,414.23	8,363.69	1,839.38
LAWRENCE	366,445.63	330,178.06	20,838.29	—	5,269.05	7,318.84	2,841.39
QUINCY	268,021.45	222,638.61	19,588.39	—	3,447.20	3,976.45	2,214.80
NEWTON	272,876.21	221,610.29	15,529.99	—	5,328.75	6,325.65	2,331.53
BROCKTON	312,481.21	275,192.69	17,826.44	—	7,632.53	10,049.49	1,780.06
MIDFORD	190,548.48	179,798.44	4,946.02	—	2,131.49	2,733.42	949.11
MALDEN	243,903.18	229,383.84	9,088.60	—	2,900.12	1,896.57	634.05
FLORENCE	360,803.67	303,268.00	11,192.22	13,424.00	6,496.68	23,827.34	2,595.43
PITTSFIELD	131,362.45	119,799.64	4,677.28	—	2,909.15	3,116.71	1,345.44
HAVERTHILL	229,083.85	192,411.69	24,255.83	2,183.87	4,796.96	3,116.71	2,298.79
EVERETT	256,392.32	236,224.11	13,084.41	—	2,337.20	3,524.84	1,221.76
CHELSEA	268,596.20	248,837.69	9,554.16	2,492.00	2,927.78	4,118.48	666.09
CHICOPEE	181,302.71	155,605.55	8,427.10	8,905.00	3,032.08	1,656.68	2,514.54
SALEM	174,548.98	135,451.58	6,308.24	—	3,740.94	2,109.58	764.40
FITCHBURG	192,198.33	163,198.33	6,487.38	—	4,156.79	2,279.35	447.13
WALTHAM	198,137.38	192,391.50	8,799.39	—	2,312.00	1,298.00	376.49
TAUNTON	139,100.90	126,204.33	4,062.39	—	4,017.70	2,340.55	2,556.12
REVERE	148,786.13	138,264.43	5,678.27	—	2,173.13	1,243.10	1,427.20
BEVERLY	128,744.73	114,010.25	7,228.15	—	3,928.79	2,920.05	657.49
NORTHAMPTON	99,321.73	77,863.80	4,267.70	—	2,213.78	2,145.25	831.20
GLOUCESTER	99,636.56	82,584.33	9,845.11	—	2,575.40	4,746.89	1,884.83
MELROSE	97,803.42	77,367.17	7,287.43	9,020.00	1,630.96	1,184.38	1,313.48
LEOMINSTER	70,306.02	43,806.06	5,630.32	15,930.00	1,347.81	1,267.79	324.04
ATTLEBORO	120,735.10	89,429.69	7,283.39	17,190.00	1,851.14	4,018.32	982.56
NORTH ADAMS	58,663.56	53,754.25	2,447.34	—	745.14	845.78	871.05
PEABODY	100,642.08	80,079.96	8,650.50	4,032.00	2,692.74	3,739.25	1,447.63
WESTFIELD	53,548.36	47,745.50	2,386.80	—	1,044.90	8,399.25	480.22
WOBURN	61,875.54	55,299.18	4,582.22	—	1,149.18	534.42	310.54
GARDNER	59,086.97	36,534.02	9,876.82	8,190.00	1,356.41	2,130.33	999.39
MARLBOROUGH	45,202.88	31,248.75	3,259.10	—	1,308.46	6,750.00	613.16
NEWBURYPORT	35,381.03	26,610.83	2,578.32	3,530.50	869.92	1,375.35	416.11
39 Cities	\$13,502,614.95	\$11,883,539.59	\$831,421.05	\$132,543.37	\$270,382.68	\$279,838.31	\$104,889.95

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings	Wires	Scales of Weights and Measures	Insect Pest Extermination	Planting and Thinning Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous	
BOSTON	\$13,181.25	\$7,204.29	\$278,498.24	\$103,225.10	\$44,317.97	\$25,144.92	\$23,392.02	—	—	\$5,398.35	\$15,670.70	
WORCESTER	—	2,925.48	35,422.66	14,019.57	23,996.96	11,319.62	24,514.91	—	—	600.00	—	
SPRINGFIELD	—	1,068.82	46,232.33	908.98	14,613.55	2,460.54	41,515.21	\$100.00	—	—	25.00	
FALL RIVER	—	1,186.75	1,460.00	8,789.28	8,837.82	500.00	10,529.73	200.00	—	1,825.00	—	
CALVERIDGE	—	1,634.85	14,304.23	—	11,091.49	9,642.92	13,478.86	—	\$69,886.13	—	3,969.69	
NEW BEDFORD	901.41	1,992.71	14,616.48	14,715.63	14,472.55	11,022.92	11,022.92	—	—	146.06	—	
SOMERVILLE	—	1,642.06	6,308.78	—	6,932.78	5,326.73	7,497.27	—	—	—	1,426.63	
LYNN	—	2,630.60	6,383.37	—	8,741.04	3,923.99	6,432.59	—	—	2,091.66	1,426.63	
LOWELL	—	2,025.67	10,237.52	4,433.34	8,812.26	7,181.10	5,052.73	—	—	5.00	1,545.71	
LAWRENCE	—	2,101.83	6,185.71	2,634.87	7,023.33	2,991.77	—	—	—	1,872.00	2,213.00	
QUINCY	—	2,387.27	4,627.62	4,637.37	5,636.59	11,612.89	9,387.68	—	—	1,195.60	4,664.59	
NEWTON	—	783.13	17,010.31	—	3,270.23	29,784.03	7,911.22	—	—	—	1,151.33	
DORCHESTER	—	697.74	2,676.00	5,669.32	4,736.60	7,911.22	14,334.91	—	—	1,824.58	—	
MEDFORD	2,000.00	576.30	6,677.67	—	3,193.85	3,700.00	2,037.82	—	9,054.79	50.00	773.15	
MALDEN	—	1,769.92	8,205.00	—	2,784.35	6,072.76	5,371.21	—	—	—	783.82	
HOLYOKE	—	—	2,400.00	2,600.00	3,193.85	1,596.28	5,038.45	959.55	—	—	10.00	
PITTSFIELD	—	999.60	3,193.69	2,450.00	4,397.14	1,326.63	1,850.76	—	8,627.29	540.45	165.00	
HAYVERHILL	—	4,865.57	2,785.60	1,5148.66	1,5148.66	8,714.56	—	3,978.58	21,636.78	1,753.47	701.28	
EVERETT	—	1,043.40	3,501.47	2,289.47	2,153.51	—	—	—	21,895.27	750.00	680.18	
CHICPEA	—	190.00	11,010.15	—	4,024.19	1,497.63	—	—	—	—	100.00	
CHICPEA	—	—	4,737.05	—	5,205.02	1,428.82	—	—	14,729.45	973.50	—	
SALEM	—	—	2,774.80	150.00	4,965.64	3,836.03	1,428.82	—	1,916.25	—	—	
FITCHBURG	—	—	2,139.80	—	2,555.92	3,804.00	11,154.53	—	39,605.71	—	3,221.87	
WALTHAM	—	802.40	2,585.98	2,594.55	4,795.97	3,804.00	8,848.92	1,063.89	2,049.17	—	10.00	
TAUNTON	1,067.77	—	4,068.99	—	3,036.70	1,929.73	39,328.56	—	12,356.38	—	494.93	
REVERLY	—	—	—	—	3,942.10	5,991.57	3,029.11	—	17,150.36	351.38	—	
REVERLY	—	—	3,400.00	2,450.00	3,808.21	3,808.21	2,550.92	—	4,141.55	—	60.00	
NORTHAMPTON	—	—	3,034.51	—	2,414.94	3,424.04	840.37	170.75	—	—	50.00	
GLoucester	479.25	890.30	2,409.58	2,272.48	1,153.50	9,539.50	608.84	6,408.62	—	250.00	450.76	
GLoucester	—	368.47	51.30	—	2,180.20	1,102.51	5,364.97	—	—	250.00	110.00	
MELROSE	—	488.26	1,956.01	2,556.87	1,345.65	4,586.34	3,507.44	156.05	—	600.00	—	
LEOMINSTER	—	—	1,189.75	2,098.75	1,589.82	1,871.62	1,875.11	—	—	—	—	
ATTLEBORO	—	199.25	500.00	249.96	1,427.27	1,871.62	1,875.11	—	—	—	—	
NORTH ADAMS	—	456.17	84.28	—	2,511.23	197.20	13.75	—	5,246.24	25.00	—	
PEABODY	—	—	1,341.09	1,480.10	2,180.99	5,818.11	6,516.13	2,184.14	—	956.21	—	
WESTFIELD	2,698.40	—	961.52	—	1,630.71	1,595.64	4,760.73	58.00	—	—	—	
WOBURN	—	979.22	—	836.50	1,630.71	4,746.12	—	—	—	141.37	256.18	
GARDNER	—	—	2,113.50	2,535.56	1,600.00	1,647.80	2,773.74	2,454.68	—	—	—	
MARLBOROUGH	—	248.42	648.30	513.00	1,859.54	6,835.88	6,900.43	2,187.70	—	—	—	
NEWBURYPORT	—	—	90.00	—	1,973.84	3,104.38	5,107.70	—	1,000.00	—	—	
39 Cities	\$19,626.51	\$41,245.25	\$515,864.59	\$186,916.30	\$235,103.09	\$216,495.62	\$307,339.70	\$19,935.71	\$299,500.59	\$25,795.83	\$38,880.52	

1 Includes inspection of oil and petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1930	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	781,188	\$5,923,645.55	\$1,839,461.58	\$4,030,983.93	\$53,200.04
WORCESTER . . .	195,311	834,705.93	342,889.03	482,424.58	9,392.32
SPRINGFIELD . . .	149,900	862,879.47	208,777.38	638,319.42	15,782.67
FALL RIVER . . .	115,274	385,395.84	227,096.07	153,276.86	5,022.91
CAMBRIDGE . . .	113,643	904,567.42	206,845.80	696,253.49	1,468.13
NEW BEDFORD . . .	112,597	593,913.89	247,007.51	324,882.56	22,023.82
SOMERVILLE . . .	103,908	448,299.08	107,442.19	340,856.89	—
LYNN . . .	102,320	437,953.87	158,346.29	276,121.67	3,485.91
LOWELL . . .	100,234	387,915.22	156,935.99	219,600.77	11,378.46
LAWRENCE . . .	85,068	434,284.62	145,177.29	281,653.63	7,453.70
QUINCY . . .	71,983	397,462.17	123,287.94	268,835.87	5,338.36
NEWTON . . .	65,276	366,793.89	57,962.21	308,831.68	—
BROCKTON . . .	63,797	310,747.09	103,764.76	196,093.13	10,889.20
MEDFORD . . .	59,714	238,767.69	50,468.24	186,903.01	1,396.44
MALDEN . . .	58,036	264,857.68	82,631.11	174,912.05	7,314.52
HOLYOKE . . .	56,537	314,513.91	120,382.54	184,938.78	9,192.59
PITTSFIELD . . .	49,677	134,878.37	52,679.89	81,545.69	652.79
HAVERHILL . . .	48,710	171,347.41	93,588.33	76,408.09	1,350.99
EVERETT . . .	48,424	149,857.30	43,295.06	106,562.24	—
CHELSEA . . .	45,816	172,726.66	53,277.15	119,449.51	—
CHICOPEE . . .	43,930	123,235.96	46,187.38	77,048.58	—
SALEM . . .	43,353	169,027.96	65,150.97	102,592.54	1,284.45
FITCHBURG . . .	40,692	136,652.79	48,404.58	86,948.21	1,300.00
WALTHAM . . .	39,247	164,268.54	44,794.30	119,474.24	—
TAUNTON . . .	37,355	111,258.84	60,210.43	50,788.91	259.50
REVERE . . .	35,680	105,678.81	35,794.06	69,884.75	—
BEVERLY . . .	25,086	96,826.98	48,232.56	47,904.32	690.10
NORTHAMPTON . . .	24,381	43,088.82	23,096.86	18,077.95	1,914.01
GLOUCESTER . . .	24,204	66,326.91	32,771.53	33,555.38	—
MELROSE . . .	23,170	89,350.61	19,448.18	66,719.71	3,182.72
LEOMINSTER . . .	21,810	42,189.32	22,613.13	19,576.19	—
ATTLEBORO . . .	21,769	45,406.03	31,628.32	13,455.63	322.08
NORTH ADAMS . . .	21,621	47,614.07	23,119.89	21,431.91	3,062.27
PEABODY . . .	21,345	93,247.51	31,615.78	60,621.84	1,009.89
WESTFIELD . . .	19,775	45,505.84	24,788.18	19,927.01	790.65
WOBURN . . .	19,434	42,164.80	19,066.45	23,098.35	—
GARDNER . . .	19,399	61,103.89	33,678.24	27,425.65	—
MARLBOROUGH . . .	15,587	37,460.21	15,002.32	22,457.89	—
NEWBURYPORT . . .	15,084	38,404.08	17,091.38	21,312.70	—
39 Cities . . .	2,940,335	\$15,294,325.03	\$5,064,010.90	\$10,051,155.61	\$179,158.52

TABLE VII. — Maintenance of Departments — Continued.
§ B. Health.

CITIES.	A TOTAL EXPENSES	B			C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
		General Expenses						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,839,461.58	\$600,134.12	\$8,207.95	\$826,767.76	\$74,103.89	\$218,186.18	\$96,988.21			\$17,067.47
WORCESTER	342,889.03	77,576.93	90,617.09	112,736.44	1,539.50	43,516.87	6,300.00			10,602.20
SPRINGFIELD	287,777.38	38,524.98	38,524.98	69,877.70	2,082.75	58,801.90	675.00			7,533.15
FALL RIVER	227,096.07	69,617.24	29,969.49	90,247.75	2,079.75	26,163.21	4,118.63			4,900.00
CAMBRIDGE	206,845.80	40,549.50	21,942.97	87,654.14	1,917.73	40,685.88	9,186.03			6,309.55
NEW BEDFORD	247,007.51	71,787.23	17,829.02	102,828.24	1,921.59	43,842.79	1,600.00			7,638.64
SOMERVILLE	107,442.19	17,715.05	31,445.41	27,457.20	965.67	20,397.73	3,077.87			6,383.26
LYNN	107,442.19	25,460.35	36,591.11	73,964.73	781.50	15,260.37	2,000.00			4,288.23
LOWELL	156,935.99	42,642.38	22,087.57	62,559.42	2,481.55	26,474.78	1,804.01			8,886.28
LAWRENCE	145,177.29	50,435.54	6,585.07	68,013.57	4,200.89	9,619.69	2,374.00			3,948.53
QUINCY	123,287.94	22,578.47	12,365.27	70,189.50	736.87	17,260.53	1,392.00			2,154.59
NEWTON	57,962.21	10,991.32	7,536.52	20,235.40	661.42	13,871.24	400.00			877.02
BROCKTON	103,764.76	25,343.75	9,452.78	46,561.78	975.45	12,974.84	4,963.00			3,493.16
MEDFORD	50,468.24	13,719.38	1,460.97	13,477.37	3,558.00	17,192.01	300.00			760.51
MALDEN	82,631.11	13,581.06	29,527.77	28,807.15	337.25	7,807.88	600.00			1,950.00
HOLYOKE	120,382.54	38,687.91	30,598.92	35,030.45	845.70	8,474.88	2,733.34			4,011.34
PITTSFIELD	52,673.89	15,670.71	3,290.11	16,553.35	1,234.85	9,219.21	3,900.00			2,802.66
HAVERHILL	93,588.33	17,128.88	25,744.77	41,383.99	366.25	12,692.06	875.00			1,396.48
EVERETT	43,296.06	7,373.42	4,408.87	17,617.59	504.75	10,920.11	200.00			2,174.32
CHELSEA	53,277.15	9,879.60	4,458.53	23,449.64	570.25	8,920.43	2,900.70			1,400.00
CHICOPEE	46,187.38	7,281.48	1,232.87	24,627.49	216.58	10,029.55	950.00			1,849.49
SALEM	65,150.97	9,794.58	20,534.26	29,565.19	709.75	3,547.39	600.00			400.00
FITCHBURG	48,404.58	6,544.15	2,183.67	23,829.59	704.00	10,909.88	1,737.50			2,495.79
WALTHAM	44,794.30	9,703.86	1,631.93	12,865.50	466.10	9,295.09	1,220.00			1,611.82
TAUNTON	60,210.43	4,874.91	2,168.49	43,231.36	310.25	6,095.65	1,409.33			2,120.44
REVERE	35,794.06	12,073.82	768.97	13,435.92	217.35	8,598.00	700.00			
BEVERLY	48,232.56	14,692.69	2,215.52	16,615.30	276.50	9,969.58	650.00			3,812.97
NORTHAMPTON	23,096.86	5,588.75	2,895.37	5,327.07	385.50	6,690.37	1,000.00			1,209.20
GLOUCESTER	32,771.53	9,032.67	967.67	16,239.82	436.50	5,003.63	800.00			291.84
MELROSE	19,448.18	6,452.82	1,285.65	6,809.08	410.28	3,330.00	400.00			760.35
LEMINSTER	22,613.13	5,280.37	1,028.67	10,282.27	161.75	3,957.07	703.00			1,200.00
ATTLEBORO	31,628.32	3,223.41	149.55	23,172.51	365.75	3,057.10	900.00			
NORTH ADAMS	23,119.89	4,787.08	1,027.09	8,824.41	338.54	5,799.27	1,846.61			466.89
PEABODY	31,615.78	9,334.11	1,212.72	12,789.64	219.67	4,853.64	1,622.37			1,386.30
WESTFIELD	24,788.18	6,001.82	804.89	12,841.08	499.67	2,992.52	1,150.00			698.20
WORCESTER	19,066.45	5,262.92	1,246.67	5,364.74	184.50	5,490.47	267.15			283.15
GARDNER	33,678.24	7,588.98	5,638.38	10,171.44	203.25	7,792.52	1,200.00			1,087.67
MALBOROUGH	15,002.32	2,422.16	2,422.16	6,604.70	263.25	2,629.27	600.00			200.00
NEWBURYPORT	17,091.38	3,449.97	1,325.45	8,178.23	237.73	2,100.00	1,200.00			600.00
39 Cities	\$5,064,010.90	\$1,336,231.47	\$489,475.75	\$2,117,441.11	\$107,095.78	\$727,628.69	\$166,326.60			\$119,811.50

TABLE VII. — *Maintenance of Departments — Continued.*

3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON	\$4,030,983.93	\$582,862.26	\$175,746.26	\$2,203,284.10	\$1,069,091.31
WORCESTER	482,424.58	111,368.84	—	246,038.77	125,016.97
SPRINGFIELD	638,319.42	55,446.90	—	409,120.92	173,751.60
FALL RIVER	153,276.86	3,217.79	—	107,173.73	42,885.34
CAMBRIDGE	696,253.49	49,734.52	59,529.42	418,811.28	168,178.27
NEW BEDFORD	324,882.56	50,316.81	—	194,545.95	80,019.80
SOMERVILLE	340,856.89	12,582.36	49,264.54	231,241.55	47,768.44
LYNN	276,121.67	63,578.93	—	184,505.68	28,037.06
LOWELL	219,600.77	7,409.13	—	147,759.99	64,431.65
LAWRENCE	281,653.63	6,112.93	—	239,696.15	35,844.55
QUINCY	268,835.87	43,781.23	23,001.43	153,422.70	48,630.51
NEWTON	308,831.68	73,017.38	20,291.61	146,116.29	69,406.40
BROCKTON	196,093.13	76,995.91	—	98,399.33	20,697.89
MEDFORD	186,903.01	7,130.80	23,688.18	116,290.39	39,793.64
MALDEN	174,912.05	10,635.15	25,782.35	110,784.55	27,710.00
HOLYOKE	184,938.78	14,701.63	—	129,598.29	40,638.86
PITTSFIELD	81,545.69	44,582.85	—	17,950.00	19,012.84
HAVERHILL	76,408.09	4,507.45	—	51,411.49	20,489.15
EVERETT	106,562.24	10,532.15	20,941.72	59,445.52	15,642.85
CHELSEA	119,449.51	7,330.04	23,516.53	58,539.97	30,062.97
CHICOPEE	77,048.58	10,476.65	—	48,693.50	17,878.43
SALEM	102,592.54	35,363.14	—	50,283.55	16,945.85
FITCHBURG	86,948.21	29,691.34	—	27,843.28	29,413.59
WALTHAM	119,474.24	14,229.96	13,314.37	62,142.81	29,787.10
TAUNTON	50,788.91	14,008.11	—	11,666.00	25,114.80
REVERE	69,884.75	18,952.60	16,547.39	28,304.91	6,079.85
BEVERLY	47,904.32	16,937.20	—	19,692.80	11,274.32
NORTHAMPTON	18,077.95	7,328.41	—	4,948.64	5,800.90
GLOUCESTER	33,555.38	10,812.46	—	14,232.29	8,510.63
MELROSE	66,719.71	11,974.94	10,024.56	35,345.41	9,374.80
LEOMINSTER	19,576.19	7,913.54	—	5,401.00	6,261.65
ATTLEBORO	13,455.63	2,798.36	—	2,513.97	8,143.30
NORTH ADAMS	21,431.91	6,788.55	—	10,817.50	3,825.86
PEABODY	60,621.84	43,331.85	—	6,584.00	10,705.99
WESTFIELD	19,927.01	7,564.44	—	3,100.00	9,262.57
WOBURN	23,098.35	7,226.00	9,131.96	2,802.00	3,938.39
GARDNER	27,425.65	13,525.65	—	8,900.00	5,000.00
MARLBOROUGH	22,457.89	12,369.64	—	5,427.82	4,660.43
NEWBURYPORT	21,312.70	400.05	—	14,300.00	6,612.65
39 Cities	\$10,051,155.61	\$1,507,537.95	\$470,780.32	\$5,687,136.13	\$2,385,701.21

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbings	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	781,188	\$3,978,647.64	\$184,833.73	\$2,035,084.75	\$100,683.15	\$252,855.21	\$89,768.60	\$1,018,777.86	\$296,664.34
WORCESTER	139,311	1,231,638.05	38,211.19	664,930.43	47,490.24	22,932.06	17,230.36	291,842.16	48,985.55
SPRINGFIELD	143,990	711,707.48	18,285.54	320,082.55	14,452.30	54,415.77	242,319.40	248,548.82	49,635.88
FALL RIVER	113,274	230,582.04	119,857.49	119,857.49	14,306.88	24,643.55	3,413.70	128,548.82	3,413.70
CAMBRIDGE	113,643	426,230.47	226,471.15	118,472.77	9,414.84	24,843.55	147,185.97	147,185.97	4,222.87
NEW BEDFORD	112,597	366,612.76	115,285.01	115,285.01	44,903.74	29,668.11	124,737.63	124,737.63	15,768.17
SOMERVILLE	103,908	280,467.63	8,425.31	175,690.13	22,792.92	13,013.43	136,190.74	136,190.74	5,864.76
LYNN	102,334	352,271.44	6,851.31	197,139.44	2,407.15	16,641.36	144,699.68	144,699.68	5,143.58
LOWELL	100,232	387,290.90	19,777.20	165,740.41	8,018.55	12,107.96	130,364.54	130,364.54	2,097.98
LAWRENCE	85,068	341,449.63	5,698.45	195,469.13	3,158.17	21,374.81	134,931.72	134,931.72	1,977.69
QUINCY	71,983	360,178.10	13,045.10	486,561.76	23,307.03	44,097.94	26,823.31	97,038.09	33,398.07
NEWTON	65,276	759,264.84	10,708.71	176,859.85	19,788.29	10,211.34	21,961.31	51,165.32	11,486.95
BROCKTON	63,797	323,830.37	7,093.18	72,980.94	12,504.45	19,055.87	25,272.10	60,105.07	11,620.73
MEDFORD	59,714	196,248.02	16,889.52	71,013.12	5,919.64	10,394.24	2,500.00	31,010.63	9,234.23
MALDEN	58,036	201,214.42	3,500.00	87,243.71	68,606.91	31,896.83	29,602.91	78,872.44	7,050.34
HOLYOKE	56,537	233,992.31	3,450.90	102,469.90	9,351.07	12,025.34	12,299.94	52,890.04	4,659.27
PITTSFIELD	49,677	242,892.90	6,143.03	103,428.43	4,801.61	15,232.51	10,839.10	71,199.91	4,465.07
HAVERHILL	48,710	199,454.83	7,813.50	39,744.02	6,867.22	10,021.56	7,126.39	45,607.14	1,959.06
EVERETT	48,424	150,950.38	185,812.75	108,761.05	9,481.01	7,493.09	3,005.55	34,563.21	2,432.50
CHELSEA	45,816	185,812.75	7,482.34	69,252.79	16,941.49	9,401.39	13,528.96	66,784.98	2,537.11
CHICOPEE	43,930	143,079.27	116,027.92	116,027.92	11,173.00	17,377.12	5,125.96	48,017.38	1,111.79
SALEM	43,353	226,049.57	123,496.14	123,496.14	5,891.12	13,888.27	8,554.64	67,233.26	7,182.20
PITCHBURG	40,692	202,491.89	198,875.80	198,875.80	20,394.96	8,909.16	2,082.62	32,500.00	1,783.30
WALTON	39,247	198,875.80	5,240.09	133,967.98	14,392.73	5,260.65	48,053.76	48,053.76	1,214.45
TAUNTON	37,355	185,177.07	1,492.66	89,363.61	423.00	7,749.88	10,983.33	70,714.90	4,448.35
REVERLY	35,680	185,177.07	1,492.66	89,363.61	423.00	7,749.88	3,655.44	55,861.32	3,499.35
NORTHAMPTON	24,381	134,262.85	4,756.66	88,354.75	1,498.53	6,636.80	25,861.66	25,861.66	1,261.20
GLoucester	24,204	120,491.82	4,164.73	44,724.80	3,500.00	4,426.44	6,948.99	32,916.79	7,945.02
LEICESTER	23,170	96,882.35	1,122.12	26,374.84	10,135.91	9,509.98	9,999.81	32,198.10	125.00
LEICESTER	21,810	115,543.70	5,805.12	79,371.25	200.00	6,754.23	34,592.27	35,457.86	142.01
ATTLEBORO	21,769	94,076.08	3,839.39	39,839.39	3,067.69	3,573.08	12,861.64	17,099.99	1,709.99
NORTH ADAMS	21,621	111,253.36	50,232.26	50,232.26	8,194.53	6,120.57	9,508.15	1,169.30	1,020.62
PEABODY	19,775	80,779.75	3,369.33	53,265.14	208.13	11,767.85	11,000.00	13,970.00	2,450.82
WESTFIELD	19,755	101,813.50	8,854.35	66,827.77	4,980.97	4,980.97	6,170.38	20,000.00	2,500.00
WORCESTER	19,434	81,865.97	4,901.00	49,255.73	3,006.77	7,123.15	13,500.00	21,477.97	359.20
GARDNER	19,399	90,220.94	4,901.00	40,879.77	1,100.00	8,162.20	29,123.85	29,123.85	1,043.54
MALDENBOROUGH	15,587	112,778.68	4,846.32	68,170.20	1,530.01	9,749.10	5,842.85	21,954.68	1,043.54
NEWBURYPORT	15,084	72,294.33	2,520.44	34,787.74	1,572.60	4,572.48	5,842.85	21,954.68	1,043.54
39 Cities	2,940,335	\$13,714,835.16	\$469,081.19	\$6,903,242.31	\$541,879.35	\$789,767.72	\$550,426.72	\$3,876,134.11	\$584,303.76

1 Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.
5. Charities.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. MOTHERS' AID		G Municipal General Hospitals	H Other Expenses
							By City	By Other Cities and Towns		
BOSTON	781,188	\$7,857,119.05	\$180,501.64	\$702,503.02	\$2,939,320.88	\$71,920.61	\$729,296.28	\$17,481.70	\$2,912,165.90	\$303,929.02
WORCESTER	195,311	1,329,474.15	36,376.50	109,433.97	543,651.39	20,202.84	73,849.09	424.67	545,535.69	—
SPRINGFIELD	149,900	511,684.97	30,732.63	93,458.44	340,943.87	11,759.67	31,226.88	3,563.48	—	—
FALL RIVER	115,274	863,615.59	21,156.38	88,127.66	436,548.91	11,720.14	39,684.00	1,378.07	265,000.43	—
CAMBRIDGE	112,567	703,397.66	25,072.59	71,307.19	276,581.04	29,864.69	44,402.65	3,185.60	202,983.90	—
NEW BEDFORD	103,908	568,058.88	19,269.38	79,426.13	404,985.86	16,609.63	47,387.78	380.10	—	—
SOMERVILLE	103,000	250,543.02	7,678.83	83,890.21	172,066.05	13,684.94	34,975.10	2,307.70	—	—
LYNN	102,320	312,732.81	16,124.41	35,899.40	176,498.17	6,044.97	77,479.95	687.00	—	—
LOWELL	100,234	12,028.19	12,028.19	110,784.08	235,049.29	28,367.03	93,628.63	1,876.18	—	—
LAWRENCE	85,068	301,930.80	9,018.43	88,967.83	155,626.08	7,450.21	39,800.45	1,067.89	—	—
QUINCY	71,983	385,550.70	6,605.98	11,649.22	62,800.58	4,142.60	18,774.11	1,537.00	280,041.21	—
NEWTON	65,276	104,094.66	6,045.44	13,576.29	48,093.35	5,935.34	27,544.02	2,512.70	—	387.52
BROCKTON	63,797	247,350.77	8,728.16	43,106.92	167,225.72	3,173.49	18,165.42	3,630.31	—	—
MEDFORD	59,714	79,619.76	3,528.46	7,454.92	47,503.11	3,048.70	17,993.23	91.34	—	—
MAIDEN	58,036	168,978.04	5,961.20	23,421.28	119,287.42	9,399.98	9,326.00	1,582.16	—	—
HOLYOKE	56,537	280,635.71	11,793.22	54,153.49	173,106.52	9,462.73	30,727.92	1,392.55	—	—
PITTSFIELD	49,677	111,375.31	6,880.85	21,442.04	75,689.23	2,275.35	5,087.84	—	—	—
HAVERHILL	48,710	438,064.93	6,931.73	41,010.87	128,375.07	7,298.30	43,441.71	—	211,006.53	—
EVERETT	48,424	232,088.77	8,427.08	—	186,392.81	8,771.41	24,313.20	686.32	3,495.95	—
CHELSEA	45,816	235,698.33	7,234.36	19,386.15	221,681.93	10,659.59	43,920.69	2,221.76	—	—
CHICOPEE	43,930	167,099.96	7,936.02	108,236.76	87,222.87	9,780.35	22,702.01	33.75	—	1,260.07
SALEM	43,353	221,441.33	7,681.37	26,368.63	212,374.77	9,760.65	33,002.79	760.17	203,238.01	—
FITCHBURG	40,692	365,240.07	9,670.75	19,408.93	38,978.94	6,940.65	39,002.79	—	—	—
WALTHAM	39,247	204,549.70	3,793.12	18,615.85	139,655.23	2,468.57	39,986.93	—	—	—
TAUNTON	37,355	126,645.76	3,884.04	23,950.23	86,372.09	3,956.90	8,482.50	—	—	—
REVERLY	35,680	83,730.56	3,903.84	—	58,510.98	3,856.36	17,459.38	—	—	—
LYNN	35,086	119,194.44	5,466.51	21,555.32	69,017.11	8,138.70	14,978.00	38.80	—	—
NORTHAMPTON	24,381	49,614.64	3,774.56	8,847.48	30,965.58	3,116.02	2,911.00	845.17	—	—
GLOUCESTER	24,204	97,705.04	3,736.43	21,186.82	60,309.68	709.28	2,911.00	297.73	5,128.13	—
MELROSE	23,170	87,843.08	1,892.20	13,065.40	21,615.75	1,777.40	2,301.00	—	—	—
LEOMINSTER	21,810	89,463.87	3,261.73	7,899.42	61,047.74	5,121.80	6,967.20	—	—	—
ATTLEBORO	21,769	88,693.35	3,449.54	7,799.42	42,585.32	2,849.26	10,491.40	21,418.41	—	—
NORTH ADAMS	21,621	88,205.05	3,890.99	11,796.63	46,853.32	3,174.53	2,390.21	—	—	—
PEABODY	21,345	183,362.18	4,212.05	24,872.77	43,070.91	3,050.96	8,312.00	52.63	84,790.86	—
WESTFIELD	19,775	43,691.80	4,089.45	10,778.91	24,479.09	242.35	4,102.00	—	—	—
WOBURN	19,354	71,351.02	2,333.07	7,777.95	45,772.17	2,827.51	10,282.00	2,358.32	—	—
GARDNER	19,339	42,998.88	2,180.36	8,193.29	26,304.68	2,864.21	2,864.21	—	—	—
MARLBOROUGH	15,587	82,640.31	2,517.09	11,574.81	62,303.81	3,456.34	6,244.60	—	—	—
NEWBURYPORT	15,084	53,282.94	1,391.05	13,231.97	30,288.79	3,173.30	5,197.83	—	—	—
39 Cities	2,940,335	\$17,755,539.88	\$506,221.65	\$1,384,263.42	\$8,180,279.97	\$355,154.47	\$1,735,504.81	\$50,413.08	\$4,729,676.89	\$314,025.59

¹ Includes the following expenses: Institutions Department, Child Welfare Division, \$253,112.81; Steamer Geo. A. Hibbard and Launch James J. Minot, \$42,597.17; care of Rainsford Island, \$1,208.64; Children's excursions, \$7,010.40.

TABLE VII. — *Maintenance of Departments — Continued.*
6. Soldiers' Benefits.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	781,188	\$502,766.03	\$75,540.93	\$24,092.00	\$16,980.00	\$1,438.72	\$384,705.38
WORCESTER	195,311	97,688.62	9,201.49	6,576.68	10,248.68	612.73	71,049.04
SPRINGFIELD	149,900	46,134.52	4,007.40	3,298.00	3,101.00	—	35,727.62
FALL RIVER	115,274	91,384.90	3,557.88	3,222.00	5,537.50	—	79,067.52
CAMBRIDGE	113,643	75,965.47	8,910.99	5,880.00	3,926.00	166.00	57,082.48
NEW BEDFORD	112,597	130,367.85	5,020.70	2,148.00	3,502.00	48.71	119,647.98
SOMERVILLE	103,908	92,892.85	3,996.33	2,546.00	6,848.00	100.00	78,402.52
LYNN	102,320	60,674.58	5,308.37	7,122.00	5,905.00	497.57	41,841.64
LOWELL	100,234	56,387.69	5,383.92	4,312.00	3,771.50	130.90	41,977.37
LAWRENCE	85,068	30,308.84	4,283.27	1,512.00	2,580.00	—	42,133.57
QUINCY	71,983	18,617.34	—	1,478.00	1,261.00	100.00	16,829.34
NEWTON	66,276	16,650.89	492.30	1,672.00	1,478.00	—	13,697.89
BROCKTON	63,797	43,304.10	864.25	4,488.00	2,262.00	342.25	35,919.35
MEDFORD	59,714	28,275.75	1,863.80	1,274.50	1,65.00	—	25,972.00
MALDEN	58,036	35,112.14	2,550.00	3,389.25	335.50	177.04	29,346.35
HOLYOKE	56,537	38,427.77	659.76	1,007.00	1,052.00	—	33,818.77
PITTSFIELD	49,677	16,996.35	1,339.00	1,339.00	770.00	—	13,931.39
HAVERHILL	48,710	30,851.90	906.69	2,791.00	1,469.50	100.00	25,584.71
EVERETT	48,424	34,118.79	197.83	1,804.00	3,009.17	—	29,007.79
CHelsea	45,816	54,851.81	2,916.49	2,181.00	2,504.00	100.00	47,250.32
CHICOPPEE	43,930	28,822.52	738.25	134.00	195.00	—	27,755.27
SALEM	43,353	38,947.51	831.88	2,939.00	2,297.13	93.00	32,786.50
FITCHBURG	40,692	21,175.84	2,048.95	1,534.00	410.00	249.00	16,933.89
WALTHAM	39,247	24,371.86	400.00	1,137.00	290.00	100.00	22,444.86
TAUNTON	37,355	16,169.28	300.00	1,262.00	801.00	200.00	13,606.28
REVERE	35,680	25,587.00	1,100.00	1,813.00	1,375.00	117.00	21,182.00
BEVERLY	25,086	8,937.04	929.94	1,015.00	75.00	—	6,917.10
NORTHAMPTON	24,381	12,100.52	328.25	380.00	60.00	—	11,332.27
GLOUCESTER	24,204	33,075.36	1,150.00	2,191.00	2,465.00	76.00	27,193.36
MELROSE	23,170	15,889.40	1,055.24	1,378.00	240.00	77.40	13,138.76
LEOMINSTER	21,810	15,295.56	316.10	508.00	610.00	—	13,861.46
ATTLEBORO	21,769	12,123.76	532.41	539.00	390.00	—	10,562.35
NORTH ADAMS	21,621	9,485.10	200.00	516.00	763.00	—	8,006.10
PEABODY	21,345	13,324.89	1,765.20	472.00	315.00	—	10,772.69
WESTFIELD	19,775	4,602.85	—	980.00	250.00	—	3,372.85
WOBURN	19,434	18,301.05	—	399.00	2,508.00	—	15,394.05
GARDNER	19,399	7,845.30	327.44	647.00	385.00	64.00	6,421.86
MAHLBOROUGH	15,587	14,043.18	—	1,340.00	459.00	—	12,244.18
NEWBURYPORT	15,084	12,707.63	408.78	2,248.00	1,385.00	42.00	8,623.85
39 Cities	2,940,335	\$1,884,963.38	\$148,301.34	\$105,170.43	\$90,719.98	\$5,228.32	\$1,535,543.31

TABLE VII. — *Maintenance of Departments — Continued.*

7. Schools.

CITIES.	Population of 1950	A		B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries			
BOSTON	781,188	\$16,825,731.87	\$57,000.00	\$451,093.23	\$143,627.65	\$12,267,651.22	\$751,585.52	\$28,194.96	
WORCESTER	195,311	3,850,127.17	19,200.00	42,953.29	7,606.43	2,966,896.15	202,291.87	6.80	
SPRINGFIELD	149,900	3,389,207.19	16,312.50	57,365.66	11,280.43	2,365,648.51	160,416.49	100.69	
FALL RIVER	115,274	1,826,079.17	10,815.05	24,165.24	5,691.97	1,455,061.56	33,420.61	69.84	
CAMBRIDGE	113,643	1,965,759.61	12,700.00	46,512.06	13,245.89	1,446,155.95	92,224.20	11,453.44	
NEW BEDFORD	112,597	1,858,314.32	11,000.00	25,422.01	4,398.73	1,461,764.70	67,142.88		
SOMERVILLE	103,908	1,373,890.37	10,251.95	16,626.65	6,021.67	1,077,867.52	46,838.67	10,254.71	
LYNN	102,320	1,492,380.60	13,861.66	27,082.11	4,916.92	1,086,511.13	125,509.77	1,226.43	
LOWELL	100,234	1,437,906.79	7,000.00	16,500.00	3,520.80	1,069,752.49	53,670.93	907.00	
LAWRENCE	85,068	1,323,079.74	9,766.84	18,305.57	2,455.86	1,008,402.59	41,433.54	1,024.35	
QUINCY	71,983	1,169,129.52	10,350.00	7,961.33	6,553.04	904,634.55	65,450.48	1,107.17	
NEWTON	63,276	1,387,056.52	16,264.58	15,747.52	7,160.73	1,021,552.20	63,903.92	1,123.85	
DORCHESTER	63,797	971,309.12	7,000.00	7,179.08	2,502.72	743,006.55	43,678.76	1,239.91	
MEDFORD	59,714	973,396.48	10,607.03	9,752.08	4,847.37	733,078.83	44,838.40	9,306.94	
MALDEN	58,026	6,000.00	6,000.00	5,415.28	4,720.12	609,698.65	33,466.19	6,329.57	
HOLYOKE	56,537	793,395.71	6,000.00	15,375.06	9,173.55	634,982.13	37,334.58	1,143.56	
PITTSFIELD	49,677	905,047.21	6,000.00	5,007.16	3,824.19	599,107.69	30,200.06	164.89	
HAVERHILL	48,710	787,486.09	6,000.00	5,196.01	3,789.14	639,677.87	33,388.43	270.77	
EVERETT	48,424	834,236.22	8,700.00	7,290.22	1,980.71	536,445.10	33,362.36	7,188.49	
CHelsea	45,816	686,806.04	6,000.00	5,600.17	2,126.92	456,425.60	27,526.73	5,641.10	
CHICOPPEE	43,930	653,692.28	6,458.00	8,626.00	2,808.85	456,425.60	34,844.16	9,930.30	
SALEM	43,353	508,894.47	4,700.00	9,835.68	1,743.20	370,265.31	28,822.77	3,650.62	
FITCHBURG	40,692	565,176.60	4,500.00	8,889.00	1,826.59	388,794.42	23,838.31	6,212.37	
WALTHAM	39,247	622,415.78	4,750.00	8,449.92	4,065.98	467,481.98	43,022.90	1,974.63	
TAUNTON	37,355	564,055.67	5,315.92	4,353.80	2,273.08	427,446.82	23,310.39	1,521.38	
REVERE	35,680	719,886.49	5,000.00	10,066.56	3,069.62	545,418.35	25,237.18	7,010.94	
BEVERLY	25,086	489,998.20	5,200.00	8,028.44	1,517.73	363,631.28	23,648.46	300.72	
NORTHAMPTON	24,381	357,580.20	5,000.00	4,213.00	1,810.74	259,456.03	22,621.89	1,077.60	
GLoucester	24,204	396,378.23	5,250.00	5,231.68	1,929.98	278,153.32	16,230.21	1,421.71	
MELROSE	23,170	384,507.51	5,300.00	3,272.51	2,328.23	281,418.52	13,196.27	4,043.73	
LEOMINSTER	21,810	287,520.81	4,400.00	4,127.00	1,983.63	199,336.39	15,705.29	688.57	
ATTLEBORO	21,769	355,826.71	4,200.00	5,164.59	2,407.30	262,496.52	12,999.69		
NORTH ADAMS	21,621	291,125.52	5,293.77	2,724.86	1,654.78	220,466.91	11,299.22		
PEABODY	21,345	373,056.71	3,999.84	3,277.31	2,290.37	251,179.89	15,761.82	1,060.31	
WESTFIELD	19,775	369,292.70	4,854.00	6,230.98	1,816.16	265,261.51	20,326.80	372.45	
WOBURN	19,434	286,475.08	4,500.00	4,075.00	1,168.61	205,256.06	18,366.63	3,174.18	
GARDNER	22,583.79	222,583.79	4,820.00	1,700.00	1,950.05	165,864.79	12,385.39	1,411.01	
MARLBOROUGH	15,587	183,096.94	3,999.88	4,175.08	415.13	130,533.99	9,696.55	907.31	
NEWBURYPORT	15,084	171,027.23	3,999.96	2,302.44	1,299.33	127,664.81	10,275.40	725.30	
39 Cities	2,940,335	\$52,365,504.20	\$345,870.98	\$916,093.56	\$287,894.10	\$38,812,832.74	\$2,383,273.81	\$133,766.17	

TABLE VII. — *Maintenance of Departments — Continued.*
7. Schools — Concluded.

CITIES.	F	G	H	I	J	K	L	M
	Transportation	Support of Trawls	Janitors' Services	Fuel and Light	Maintenance of Buildings and Grounds	Furniture and Furnishings	Rent	Other Expenses
BOSTON	\$29,003.30	\$22,726.79	\$974,926.59	\$466,402.14	\$1,362,659.24	\$184,745.36	\$44,040.05	\$42,075.82
WORCESTER	7,714.90	2,086.57	127,427.30	127,740.07	217,374.72	14,027.33	4,974.18	12,427.56
SPRINGFIELD	18,856.27	1,052.64	280,719.81	127,366.34	153,038.20	17,212.16	—	179,837.49
FALL RIVER	14,910.50	776.43	153,109.98	52,475.65	58,360.28	1,138.73	5,033.13	11,030.20
CAMBRIDGE	5,236.00	37.71	142,985.68	41,108.81	90,058.26	3,677.06	6,000.00	54,364.55
NEW BEDFORD	5,062.50	260.00	129,241.42	59,473.03	64,083.17	5,617.17	5,850.00	18,978.71
SOMERVILLE	300.00	743.16	94,030.32	43,677.93	60,588.70	1,777.49	—	2,911.60
LYNN	3,467.81	3,304.57	114,542.18	53,762.83	41,731.46	1,875.33	1,786.50	14,588.40
LOWELL	5,077.67	289.43	148,558.78	47,466.74	53,037.89	2,923.19	27,410.37	27,410.37
LAWRENCE	—	1,740.88	115,657.49	32,590.94	79,975.91	3,463.69	—	8,262.08
QUINCY	6,893.50	39.14	69,249.75	39,076.70	44,565.30	11,101.63	20.00	11,386.12
NEWTON	5,739.08	684.31	88,516.23	50,705.88	92,491.93	11,780.17	—	1,826.93
BROCKTON	8,066.95	431.40	60,148.86	44,310.12	43,116.66	1,737.76	—	1,890.35
MEDFORD	400.00	470.28	66,762.86	31,627.65	33,019.15	3,864.71	—	27,734.81
MALDEN	—	682.56	46,471.14	28,370.03	42,443.75	6,453.48	—	1,344.94
HOLYOKE	7,124.10	964.53	74,089.76	31,641.00	63,867.51	3,376.14	—	9,075.29
PITTSFIELD	11,449.84	264.58	50,461.43	38,587.79	36,268.96	4,498.20	7,200.00	1,051.30
HAVERHILL	12,498.10	1,513.40	46,721.81	43,294.76	27,352.66	1,211.39	—	13,254.38
EVERETT	—	1,068.58	61,615.80	23,576.50	41,166.92	1,564.25	—	2,044.43
CHELSEA	—	3,759.83	48,664.33	20,782.71	36,320.08	452.50	—	486.48
CHICOPEE	15,818.55	361.88	43,700.00	21,780.70	43,197.41	429.00	2,600.10	6,309.07
SALEM	3,192.23	466.22	38,452.46	22,363.05	16,156.96	686.00	—	9,537.97
PITCHBURG	8,126.00	472.35	38,918.87	25,303.07	18,069.63	2,083.63	—	23,145.16
WALTHAM	9,138.80	258.72	30,889.12	25,164.91	26,597.82	1,004.70	—	5,616.28
TAUNTON	15,274.28	388.59	33,855.37	23,548.88	13,980.99	1,215.64	352.50	9,218.03
REVERE	4,987.00	—	63,062.38	23,435.39	22,678.31	5,508.32	—	1,711.84
BEVERLY	6,016.55	173.14	40,765.10	22,761.71	14,672.48	206.29	—	2,076.30
ROTHAMPTON	5,672.90	235.71	20,451.86	16,584.53	18,153.57	911.45	32.00	1,594.33
GLOUCESTER	7,996.00	245.45	27,661.35	16,081.61	23,615.17	1,049.74	797.50	10,734.25
MELROSE	—	193.74	21,385.31	16,434.63	24,735.49	1,148.82	4,375.00	2,300.74
LEOMINSTER	10,095.50	—	20,685.42	14,810.16	7,054.01	412.51	1,357.46	5,640.88
ATTLEBORO	11,840.14	—	11,874.20	11,795.33	14,332.89	2,386.60	—	3,640.88
NORTH ADAMS	2,640.24	—	17,786.00	13,146.98	9,211.07	352.34	1,845.00	6,471.06
PEABODY	7,372.00	234.00	25,389.85	12,300.33	34,912.68	2,240.50	8,240.50	8,192.81
WESTFIELD	10,450.75	489.79	21,387.18	12,231.77	10,922.89	2,731.42	600.00	11,635.00
WOBURN	4,590.00	37.57	20,160.75	11,923.76	13,135.99	2,664.39	—	762.14
GARDNER	1,250.20	275.18	11,014.56	10,293.92	7,634.35	337.17	—	307.17
MALBOROUGH	6,192.88	—	10,849.62	7,053.45	5,269.00	114.29	—	3,889.86
NEWBURYPORT	959.40	318.86	8,531.57	7,354.74	5,610.53	708.79	412.50	863.60
39 Cities	\$275,451.44	\$47,125.88	\$3,516,122.39	\$1,724,793.63	\$2,971,159.29	\$310,689.44	\$87,255.92	\$553,264.85

8. Libraries.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	781,188	\$1,154,891.20	\$752,370.43	\$181,185.53	\$64,574.04	\$37,978.96	\$50,630.56	\$68,151.68
WORCESTER	195,311	191,207.65	130,106.16	30,593.78	6,270.50	7,992.92	8,511.79	7,732.50
SPRINGFIELD	149,900	189,280.00	—	—	—	—	—	1,199,280.00
FALL RIVER	115,274	87,797.71	58,437.47	14,594.30	2,954.65	3,387.66	5,600.16	2,823.47
CAMBRIDGE	113,643	111,311.60	66,520.86	18,291.65	8,222.09	2,060.75	15,662.03	2,954.22
NEW BEDFORD	112,597	83,424.28	61,184.65	13,558.96	3,239.34	723.97	1,586.75	3,130.61
SOMERVILLE	103,908	101,208.05	62,593.95	20,702.01	3,845.87	4,704.76	4,006.62	5,354.84
LYNN	102,320	84,010.91	54,402.74	12,667.74	3,798.34	3,325.50	6,764.48	3,052.11
LOWELL	100,284	88,310.85	27,703.24	4,543.11	1,364.68	1,429.00	884.49	4,413.56
LAWRENCE	85,068	37,169.04	33,372.58	7,694.26	3,272.83	2,107.17	1,837.71	1,837.71
QUINCY	71,983	66,553.47	35,694.72	16,506.08	2,203.86	2,763.56	6,519.41	4,662.87
NEWTON	65,276	88,724.41	55,335.47	18,510.70	2,531.25	4,888.00	5,212.08	1,246.80
BROCKTON	63,797	44,027.13	25,495.95	9,046.95	1,576.74	2,749.00	3,507.28	1,851.23
MEDFORD	59,714	36,384.95	21,119.67	7,152.42	644.66	1,398.87	4,230.10	1,839.23
MALDEN	58,036	48,941.53	28,564.61	7,954.04	1,379.53	1,656.74	1,117.66	8,268.35
HOLYOKE	56,537	43,000.00	—	—	—	—	—	143,000.00
PITTSFIELD	49,677	27,575.00	—	—	—	—	—	127,575.00
HAYVERHILL	48,710	45,517.19	25,663.51	7,218.63	2,366.86	1,801.88	5,546.49	2,919.82
EVERETT	48,424	38,685.38	21,850.00	9,557.09	1,265.29	1,946.33	2,835.04	1,231.63
CHELSEA	45,816	29,416.64	16,574.93	5,407.07	828.20	1,109.99	3,677.08	1,819.37
CHICPEE	43,930	24,929.98	12,948.90	7,404.73	738.26	747.86	2,367.53	722.70
SALEM	43,353	32,905.14	21,128.27	6,110.68	818.46	1,519.11	1,389.07	1,939.55
FITCHBURG	40,692	21,988.49	12,227.99	5,037.05	961.22	1,237.95	1,423.93	1,100.35
WALTHAM	39,247	41,512.79	25,456.49	8,520.87	2,471.76	2,784.94	947.33	1,331.40
TAUNTON	37,355	22,740.98	12,011.53	7,074.63	470.73	1,718.83	805.17	660.09
REVERE	35,680	9,386.95	5,500.00	1,848.50	74.82	664.12	901.53	397.98
BEVERLY	25,086	36,938.87	18,047.74	10,976.96	1,636.84	2,085.27	2,593.03	1,599.03
NORHAMPTON	24,381	41,191.65	22,638.03	10,862.90	1,751.27	2,412.24	880.85	2,646.36
GLOUCESTER	24,204	1,000.00	—	—	—	—	—	1,000.00
MELROSE	23,170	32,385.30	13,770.08	4,871.12	859.72	875.55	1,177.05	831.78
LEMINSTER	21,810	14,358.18	8,252.70	3,246.21	337.85	1,177.84	678.57	665.01
ATTLEBORO	21,769	17,586.13	10,258.26	2,974.83	1,108.25	959.43	1,005.58	1,279.78
NORTH ADAMS	21,621	17,321.66	9,658.32	3,528.24	558.35	1,366.06	1,173.10	1,037.49
PEABODY	21,345	4,000.00	—	—	—	—	—	4,000.00
WESTFIELD	19,775	23,939.05	13,116.42	4,815.32	762.37	1,084.32	2,458.14	123,939.05
WOBURN	19,434	23,745.07	—	—	—	—	—	1,508.50
GARDNER	19,399	12,500.00	6,267.48	2,060.49	127.50	531.26	312.83	512.17
MARLBOROUGH	15,587	9,811.73	9,432.89	1,961.50	380.13	1,120.67	1,138.20	218.88
NEWBURYPORT	15,084	14,252.27	—	—	—	—	—	—
39 Cities	2,940,335	\$2,969,732.06	\$1,679,706.02	\$465,477.35	\$120,998.36	\$102,312.52	\$146,401.19	\$453,836.62

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS		D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTER- TAINMENTS		
				Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day	Band Con- certs, etc.
BOSTON	781,188	\$3,228,899.55	\$171,085.94	\$785,372.80	\$1,187,899.40	\$425,932.18	\$274,096.01	\$27,266.27	\$748.50	\$356,498.45
WORCESTER	195,311	234,662.03	—	118,531.56	—	98,051.38	11,426.29	830.00	—	5,822.80
SPRINGFIELD	149,900	351,909.49	12,447.48	208,555.84	—	105,190.14	7,382.23	10,288.01	—	7,995.79
FALL RIVER	115,274	92,162.94	5,233.69	59,567.95	—	27,060.65	—	—	—	300.00
CAMBRIDGE	113,643	293,494.94	7,276.45	79,083.22	127,120.24	47,519.86	10,017.58	4,827.00	462.75	17,187.84
NEW BEDFORD	112,597	79,761.13	—	65,803.35	—	3,982.19	9,975.59	—	—	—
SOMERVILLE	103,908	179,802.90	—	15,400.50	88,364.41	41,053.21	2,768.50	12,712.39	—	19,503.89
LYNN	177,882.73	177,788.73	—	40,879.98	95,122.37	33,536.52	11,935.74	1,075.00	488.00	4,601.54
LOWELL	102,324	50,102.89	6,199.59	24,217.43	—	13,381.76	562.27	1,914.00	496.88	2,264.73
LAWRENCE	85,068	65,531.99	—	40,922.84	—	8,997.80	4,247.84	—	—	19,684.09
QUINCY	71,983	132,779.71	500.00	14,784.91	80,680.49	10,534.76	892.47	1,015.25	—	4,566.69
NEWTON	65,276	211,896.69	—	10,602.30	—	8,050.35	27,829.12	993.43	—	5,430.56
BROCKTON	63,797	28,021.50	—	12,920.05	52,652.29	4,429.23	—	1,960.00	—	889.97
MEDFORD	59,714	116,878.62	2,629.28	23,809.86	51,402.07	22,624.98	8,632.84	258.15	—	5,505.97
MALDEN	58,036	108,479.16	3,649.31	42,514.56	—	30,831.28	1,169.33	6,099.82	—	2,511.97
HOLYOKE	56,537	67,175.21	—	33,067.42	—	17,755.49	1,389.94	2,568.07	—	5,772.85
PITTSFIELD	49,677	29,593.21	—	18,161.05	—	4,756.86	—	—	—	3,265.80
HAVERHILL	48,710	60,095.21	5,583.49	33,986.11	—	17,755.49	—	—	—	—
EVERETT	48,424	111,190.87	—	21,023.08	46,073.90	11,792.52	240.00	840.61	1,716.62	9,666.01
CHELSEA	45,816	74,759.46	—	13,834.22	43,298.85	12,537.85	2,186.89	452.39	14,251.62	1,716.62
CHICOPEE	43,930	22,293.32	—	5,317.26	—	16,736.06	—	—	—	988.00
SALEM	43,353	66,548.51	2,976.09	39,181.67	—	12,537.85	240.00	750.00	4,682.92	7,556.16
FITCHBURG	40,692	29,730.35	—	11,241.00	37,493.90	22,595.75	2,141.33	1,192.25	3,911.82	3,911.82
WALTHAM	39,247	83,084.78	—	6,749.79	—	15,932.12	2,141.33	350.00	4,830.40	4,830.40
TAUNTON	37,355	20,864.18	—	9,860.56	28,691.21	7,011.65	3,003.97	147.60	4,021.24	4,021.24
REVERE	35,680	37,188.79	—	3,064.66	—	—	—	200.00	799.99	799.99
BEVERLY	25,086	23,443.62	—	4,997.74	—	5,049.76	4,647.52	162.54	3,950.73	3,950.73
NORTHAMPTON	24,381	6,571.65	—	1,907.93	—	752.09	—	—	1,663.16	1,663.16
GLoucester	24,204	16,744.40	—	6,693.22	—	3,057.90	1,822.88	—	—	—
MELROSE	23,170	51,755.23	2,801.58	9,040.31	22,592.84	9,612.76	3,586.50	350.00	4,830.40	4,830.40
LEMINSTER	21,810	4,944.69	—	1,425.22	—	2,571.88	—	100.00	4,021.24	4,021.24
ATTLEBORO	21,769	22,478.03	—	16,242.05	—	1,799.25	286.00	147.60	799.99	799.99
NORTH ADAMS	21,621	7,358.63	—	1,492.90	—	5,703.19	—	200.00	3,950.73	3,950.73
PEABODY	21,345	15,966.22	—	4,219.06	—	6,249.65	—	—	—	—
WESTFIELD	19,775	7,997.08	—	3,825.18	—	2,809.15	—	—	—	—
WOBURN	19,434	22,765.99	—	1,549.33	—	3,974.85	—	747.30	1,362.75	1,362.75
GARDNER	19,399	24,787.07	1,260.11	4,640.48	15,376.94	6,388.68	11,497.80	500.00	1,117.57	1,117.57
MALDENBOROUGH	15,587	7,622.80	—	3,141.34	—	1,498.44	—	—	—	—
NEWBURYPORT	15,084	9,657.88	—	4,828.17	—	4,177.30	—	—	—	—
39 Cities	2,940,335	\$6,177,388.80	\$221,693.01	\$1,802,456.90	\$1,964,990.72	\$1,145,971.53	\$375,934.32	\$82,739.71	\$2,196.13	\$581,406.48

TABLE VII. — *Maintenance of Departments — Continued.*
10. Pensions.

CITIES.	Population of 1930	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery
			Police	Fire	Highways	Schools	All Other		
BOSTON	781,188	\$2,808,939.79	\$263,538.93	\$346,154.13	\$16,831.90	\$129,271.55	¹ \$2,034,571.91	² \$18,571.37	—
WORCESTER	195,311	172,669.06	22,024.47	30,222.35	34,883.32	5,267.57	³ 71,564.34	5,753.49	\$2,953.52
SPRINGFIELD	149,900	45,901.95	12,686.00	13,052.80	15,119.02	—	3,614.03	1,430.10	—
FALL RIVER	115,274	95,581.15	25,202.01	34,984.25	31,506.86	3,033.27	—	—	854.76
CAMBRIDGE	31,983.04	139,521.10	19,188.58	31,980.04	42,252.26	9,533.04	23,098.56	12,407.82	1,060.80
NEW BEDFORD	112,597	27,764.14	17,620.97	8,661.97	983.32	2,009.61	1,588.27	—	—
SOMERVILLE	103,908	64,697.05	16,214.99	17,572.85	11,563.49	—	17,010.64	2,335.08	—
LYNN	102,320	73,256.09	20,593.55	21,791.79	14,205.06	2,593.97	9,485.60	3,990.10	596.02
LOWELL	100,234	36,916.51	15,662.72	16,638.68	1,177.92	1,027.69	694.58	1,714.92	—
LAWRENCE	85,068	16,694.54	6,061.50	5,993.04	—	1,040.00	—	—	—
QUINCY	77,983	17,661.46	4,752.52	2,970.00	6,594.54	500.00	702.00	2,142.40	—
NEWTON	65,276	67,842.69	15,688.67	8,355.00	27,836.04	500.00	⁴ 19,668.56	5,794.42	—
BROCKTON	63,797	38,987.43	7,582.71	11,355.80	6,277.70	2,474.44	—	2,941.02	—
MEDFORD	16,554.11	6,781.27	833.34	5,624.00	5,624.00	500.00	1,640.00	1,175.50	—
MALDEN	37,971.48	9,527.50	5,053.19	5,053.19	⁵ 21,658.47	—	260.76	—	1,471.56
HOLYOKE	45,515.84	6,985.00	14,140.75	1,192.00	—	1,301.62	⁶ 23,088.47	—	—
PITTSFIELD	49,677	2,924.00	2,924.00	8,895.56	—	1,006.00	—	—	—
HAVERHILL	48,710	15,103.50	9,200.06	3,195.32	2,824.64	1,000.00	159.30	—	702.00
EVERETT	45,816	20,763.40	3,637.81	5,807.35	7,787.90	965.08	⁷ 17,664.02	1,148.33	—
CHELSEA	43,950	12,483.01	8,277.50	2,667.83	6,559.28	—	1,269.04	⁸ 2,428.40	—
Salem	20,840.86	50,991.12	4,977.00	2,437.00	9,889.42	499.92	2,024.08	1,723.44	—
FITCHBURG	40,692	20,991.12	4,867.72	2,765.00	9,153.32	1,067.56	—	3,107.52	—
WALTHAM	39,247	20,129.55	4,136.08	3,790.00	6,035.81	907.54	1,300.00	3,294.13	705.99
TAUNTON	37,355	—	—	—	—	—	—	—	—
REVERE	35,680	10,472.70	2,850.00	3,316.30	3,806.40	500.00	—	—	—
BEVERLY	25,086	6,096.72	2,831.66	2,416.75	848.31	—	—	—	—
NORTHAMPTON	24,381	1,873.08	1,462.50	410.58	—	—	210.00	—	—
GLOUCESTER	24,204	10,335.25	4,438.00	5,372.25	315.00	—	—	—	—
MELROSE	23,170	18,016.19	1,962.50	1,075.00	—	500.00	⁹ 14,478.69	—	—
LEONISTER	21,810	—	—	—	—	—	—	—	—
ATTLEBORO	21,769	880.82	532.50	348.32	—	—	—	—	—
NORTH ADAMS	21,621	4,166.25	2,008.13	2,158.12	—	—	—	¹⁰ 826.98	—
PEABODY	21,345	11,512.62	2,267.28	3,336.72	4,462.80	618.84	—	—	—
WESTFIELD	19,775	—	—	—	—	—	—	—	—
WOBURN	19,434	12,657.73	2,555.00	6,512.73	—	—	—	1,565.00	—
GARDNER	16,399	6,601.66	4,087.50	1,931.20	—	—	—	582.96	—
MAHARBOUGH	15,587	3,193.00	1,185.50	2,007.50	—	—	—	—	—
NEUBURYPORT	15,084	98.66	—	98.66	—	—	—	—	—
39 Cities	2,940,335	\$3,947,994.02	\$524,854.13	\$626,655.24	\$298,718.77	\$166,117.70	\$2,250,370.55	\$72,932.98	\$8,344.65

¹ Includes \$1,993,792.97 appropriation paid city retirement fund.
² Includes \$16,601 appropriation paid city retirement fund.
³ Includes \$686.40 electric light.
⁴ Includes \$7,370.37 other enterprises.
⁵ Includes water, amount not specified.
⁶ Public works.
⁷ Includes \$59,109.45 appropriation paid city retirement fund.
⁸ Includes \$15,618.02 public works.
⁹ Includes \$12,945.55 public works.
¹⁰ Electric light.

TABLE VII. — Maintenance of Departments — Concluded.

11. Unclassified.

Cities.	Population of 1930	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON	781,188	\$588,305.68	\$112,274.19	\$52,658.37	\$16,321.10	\$5,749.99	—	—	\$70.00	\$6,455.65	\$400,566.37
WORCESTER	195,311	79,628.97	55,802.56	8,859.48	2,353.19	8,125.00	\$5,089.05	—	300.00	—	474.71
SPRINGFIELD	149,900	69,591.66	19,662.56	5,049.52	2,302.70	8,125.00	1,333.50	—	—	—	33,191.38
FALL RIVER	115,274	377,069.18	9,509.22	760.00	2,390.46	2,825.00	900.00	—	—	—	1,360,984.50
CAMBRIDGE	113,643	173,063.80	33,265.44	2,535.39	3,488.80	1,836.00	590.32	—	—	1,241.79	2,130,106.06
NEW BEDFORD	112,597	11,806.71	1,606.28	739.05	1,999.02	4,200.00	1,969.28	—	—	—	1,293.08
SOMERVILLE	103,908	13,228.10	7,388.03	2,973.94	1,234.85	1,541.65	—	—	—	—	83.63
LYNN	102,320	46,345.18	20,783.49	776.95	2,474.58	—	—	—	200.00	—	1,949.75
LOWELL	100,234	204,601.36	13,575.44	207.50	3,791.74	—	946.85	\$20,160.41	75.00	—	183,855.40
LAWRENCE	85,068	28,229.99	3,641.00	1,398.50	2,834.24	425.00	—	—	149.43	—	19,591.67
QUINCY	71,983	13,521.60	4,125.30	2,183.78	1,265.27	2,771.35	—	—	339.58	—	3,075.90
NEWTON	65,276	30,318.15	253.09	3,669.74	1,798.79	1,172.00	—	—	100.00	—	2,424.53
BROCKTON	63,797	13,498.49	2,380.47	1,585.23	1,333.22	2,910.06	1,298.00	—	—	—	5,676.57
MEDFORD	59,714	35,740.98	6,703.37	874.30	1,578.11	2,910.06	—	—	—	—	2,953.46
MALDEN	58,036	24,307.92	2,184.30	684.50	2,800.90	2,950.00	—	14,808.90	—	—	879.32
HOLYOKE	56,537	76,093.22	14,825.84	1,644.87	1,137.53	3,001.86	—	20,721.68	—	—	55,423.12
PITTSFIELD	49,677	58,287.82	2,877.30	1,644.87	1,137.53	2,000.00	842.18	21,747.28	50.00	—	27,992.02
HAVERHILL	48,710	12,802.06	1,172.85	1,779.04	1,000.00	2,760.00	2,694.85	1,371.40	4.00	—	4,570.86
EVERETT	48,424	176,746.93	6,353.35	87.50	740.60	2,160.00	—	123.56	367.53	—	156,572.50
CHICPEA	45,816	29,228.05	12,333.16	1,040.50	1,599.30	1,432.00	346.85	12,000.00	—	—	480.24
CHICOPEE	43,930	15,004.43	8,209.95	1,545.40	1,031.38	1,620.00	—	—	—	—	2,597.70
SALEM	43,353	12,980.64	4,600.95	930.10	1,259.52	2,244.50	362.95	—	—	—	3,582.62
FITCHBURG	40,692	13,852.82	4,901.45	2,185.70	776.70	4,766.67	286.50	—	200.00	680.32	55.48
WALTHAM	39,247	68,188.38	1,458.40	2,662.76	1,138.05	2,700.00	—	—	299.86	—	59,929.31
TAUNTON	37,355	8,432.96	4,035.50	283.20	900.00	1,500.00	—	1,407.70	—	—	306.56
REVERE	35,680	22,517.29	13,345.73	271.76	1,198.14	1,730.00	—	2,180.76	—	—	5,520.90
BEVERLY	25,086	7,007.53	1,067.79	1,506.28	1,112.63	1,136.20	—	—	179.83	—	1,318.57
NORTHAMPTON	24,381	6,675.58	1,762.35	1,748.56	529.57	—	—	—	—	—	9,269.85
GLoucester	24,204	13,883.18	2,780.54	973.67	859.12	—	—	7,443.92	—	—	5,292.64
MELROSE	23,170	22,409.53	257.50	597.41	958.06	225.00	—	—	—	—	5,292.64
LEONISTON	21,810	4,368.20	1,017.00	799.75	749.94	675.00	12.00	—	162.28	—	1,114.51
ATTLEBORO	21,769	6,843.93	2,632.92	1,088.05	450.00	1,300.00	—	—	—	—	1,210.68
NORTH ADAMS	21,621	10,757.93	938.35	585.54	699.23	1,980.00	—	—	—	—	6,554.07
DEBARY	21,345	17,996.02	4,775.00	385.54	1,600.00	900.00	70.00	—	222.30	—	10,928.72
WESTFIELD	19,775	7,333.78	1,655.60	468.75	450.00	—	104.77	—	50.00	—	6,174.62
WOBURN	19,434	15,724.95	1,377.55	436.90	1,606.40	900.00	80.00	5,846.21	—	—	5,487.92
GARDNER	19,389	10,383.00	30.00	558.73	538.37	2,120.00	200.00	4,078.68	341.60	—	3,095.60
MARLBOROUGH	15,587	6,607.18	2,495.93	599.73	682.34	1,900.00	100.00	—	—	—	726.12
NEWBURYPORT	15,084	5,236.06	2,235.07	272.34	475.00	277.85	72.00	—	150.00	—	1,753.80
39 Cities	2,946,335	\$2,337,928.04	\$386,747.81	\$107,119.87	\$71,114.20	\$73,060.13	\$17,299.10	\$119,366.23	\$3,570.23	\$9,579.90	\$1,548,070.57

¹ Includes \$354,675.90 refunds of taxes.² Includes \$28,122.06 loss on account of failure of Tremont Trust Co.³ Includes municipal garage, \$5,934.11.⁴ Includes \$146,718.26 tax judgments.⁵ Includes \$126,875.78 tax judgments and \$27,033 auditorium.⁶ Includes municipal yard and garage, \$15,475.15 and motor apparatus, \$10,342.13.⁷ Includes \$7,760.64 for vacations, public works.⁸ Includes municipal garage, \$8,468.11.

CITIES.	Population of 1930	A. PUBLIC SERVICE ENTERPRISES						B		C
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER				
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscella- neous	
BOSTON	781,188	\$3,519,049.80	—	\$1,468,904.22	\$944,689.42	\$28,078.73	\$856.37	—	\$191,907.47	\$192,894.83
WORCESTER	195,311	329,716.43	—	328,985.75	—	—	730.68	—	69,346.20	5.00
SPRINGFIELD	149,900	272,094.56	—	272,094.56	—	—	—	—	—	100.00
FALL RIVER	115,274	213,025.66	—	211,023.54	—	—	303.07	\$1,699.05	37,840.56	145.81
CAMBRIDGE	113,643	371,166.63	—	371,166.63	—	—	—	—	69,305.54	—
NEW BEDFORD	112,597	234,644.12	—	215,181.47	—	—	—	19,462.65	59,752.02	—
SOMERVILLE	103,908	179,654.42	—	102,742.45	76,911.97	—	—	—	—	—
LYNN	102,320	226,821.77	—	226,821.77	—	—	—	—	78,179.77	1,821.25
LOWELL	100,234	268,931.25	—	268,493.50	—	—	1,437.75	—	35,675.15	—
LAWRENCE	85,068	200,807.34	—	200,807.34	—	—	—	—	37,425.53	—
QUINCY	71,983	149,417.96	—	89,565.42	59,852.54	—	—	—	31,840.10	—
NEWTON	65,276	251,948.26	—	247,112.66	4,835.60	—	—	—	1,160.71	572.87
BROCKTON	63,797	134,131.28	—	134,131.28	—	—	—	—	20,945.78	114.54
MEDFORD	59,714	91,785.99	—	57,056.01	34,729.98	—	—	—	35,388.92	—
MALDEN	58,036	93,212.32	—	57,000.00	36,212.32	—	—	—	37,904.40	246.84
HOLYOKE	56,537	1,103,338.25	1 \$957,472.80	145,865.45	—	—	—	—	—	—
PITTSFIELD	49,677	68,512.92	—	167,013.58	—	—	1,499.34	—	—	—
HAVERHILL	48,710	127,470.81	—	127,403.97	—	—	66.84	—	2,083.68	167.50
EVERETT	48,424	82,555.13	—	36,804.01	45,751.12	—	—	—	24,731.39	—
CHELSEA	45,816	72,988.00	—	39,582.05	33,405.95	—	—	—	—	—
CHICOPEE	43,930	470,229.83	361,458.37	108,771.46	—	—	—	—	9,742.86	—
SALEM	43,353	100,000.66	—	98,539.10	—	—	1,461.56	—	22,345.61	501.11
FITCHBURG	40,692	73,448.79	—	73,448.79	—	—	—	—	28,542.19	536.77
WALTHAM	39,247	68,301.93	—	68,301.93	—	—	—	—	31,601.73	—
TAUNTON	37,355	453,073.94	356,805.48	96,268.46	—	—	—	—	14,499.95	—
REVERE	35,680	56,521.39	—	34,844.66	21,676.73	—	—	—	—	—
BEVERLY	25,086	45,622.40	—	45,622.40	—	—	—	—	17,413.66	—
NORTHAMPTON	24,381	62,625.30	—	43,256.04	—	—	—	19,369.26	6,353.09	160.00
GLoucester	24,204	85,389.54	—	85,389.54	—	—	—	—	2,136.36	—
MELROSE	23,170	41,817.07	—	26,027.04	15,790.03	—	—	—	20,126.73	—
LEOMINSTER	21,810	56,080.46	—	55,373.17	—	—	707.29	—	12,367.98	—
ATTLEBORO	21,769	42,131.70	—	42,131.70	—	—	—	—	—	15.92
NORTH ADAMS	21,621	28,884.84	—	27,574.66	—	—	—	—	10,966.20	—
PEABODY	21,345	312,996.07	228,341.31	82,550.63	—	—	1,310.18	—	9,592.33	—
WESTFIELD	19,775	429,975.70	392,585.80	37,389.90	—	—	2,104.13	—	99.25	—
WORCEN	19,434	53,035.26	—	53,035.26	—	—	—	—	13,058.63	—
GARDNER	19,399	30,911.77	—	30,911.77	—	—	—	—	10,460.38	—
MALDENBOROUGH	15,587	30,025.38	—	30,025.38	—	—	—	—	3,366.22	—
NEWBURYPORT	15,084	43,190.68	—	39,937.64	—	—	—	3,253.04	1,332.09	239.75
39 Cities	2,940,335	\$10,496,535.61	\$2,296,663.76	\$5,767,155.19	\$1,273,855.66	\$28,078.73	\$10,477.21	\$21,161.70	\$947,492.48	\$197,522.19

1 Includes \$522,424.39 for gas.

2 Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
BOSTON	\$59,499,521.88	\$2,130,356.88	\$10,596,366.54	\$5,923,645.55	\$3,978,647.64	\$7,857,119.05
WORCESTER	10,903,198.23	416,969.05	2,066,359.92	834,779.47	1,320,474.15	97,688.82
SPRINGFIELD	8,557,398.27	416,856.00	1,679,990.98	862,879.93	1,231,688.05	46,134.32
FALL RIVER	5,610,054.85	266,592.10	1,182,452.85	385,395.84	711,767.48	91,384.90
CAMBRIDGE	6,731,996.57	315,698.88	1,182,513.45	904,567.42	290,582.04	75,963.47
NEW BEDFORD	5,367,237.32	243,937.58	1,108,860.10	593,913.89	366,612.76	508,058.88
SOMERVILLE	3,981,708.81	225,407.47	771,617.87	448,299.08	280,467.33	130,367.39
LYNN	4,377,014.36	167,672.55	865,104.81	337,953.87	332,271.44	82,892.85
LOWELL	4,556,763.29	254,740.24	885,251.04	387,915.22	387,290.90	60,674.88
LAWRENCE	3,741,224.47	161,629.17	722,483.15	434,284.62	341,449.63	86,387.69
QUINCY	3,481,331.27	155,431.15	582,815.09	397,462.17	360,178.10	50,508.84
NEWTON	2,908,053.47	163,301.87	652,960.09	366,793.89	759,264.84	16,630.89
BROCKTON	2,413,700.55	166,258.68	393,397.60	310,747.09	323,830.37	43,504.10
MEDFORD	2,394,552.35	100,694.88	479,235.83	238,767.69	196,248.02	28,275.75
MALDEN	3,931,762.51	185,546.81	638,476.27	264,857.68	201,214.42	35,112.14
HOLYOKE	1,884,337.83	92,083.60	310,036.26	134,513.91	233,992.31	38,427.77
PITTSFIELD	2,333,388.79	107,732.90	415,127.03	171,347.41	199,454.83	438,064.23
HAVERHILL	2,468,252.60	123,310.71	479,021.33	149,857.30	150,950.38	34,118.79
EVERETT	2,251,294.17	115,903.31	522,487.61	172,726.66	185,812.75	285,698.33
CHICOPEE	2,101,907.28	106,398.18	324,896.08	123,235.96	143,079.27	167,099.56
SALEM	1,919,035.14	102,026.85	326,524.92	169,027.96	226,049.57	291,441.33
PITTSBURG	2,007,473.68	93,466.32	319,507.14	136,632.79	222,235.39	365,240.07
WALTHAM	1,890,273.13	126,790.30	349,166.41	164,268.54	202,491.89	204,549.70
TAUNTON	1,544,118.39	78,394.63	275,261.06	111,238.84	126,645.76	16,169.28
BEVERLY	1,368,036.44	103,958.50	265,254.11	96,826.98	105,678.81	83,730.56
NORTHAMPTON	933,081.39	98,358.33	263,021.58	43,088.82	134,262.85	49,614.64
GLoucester	1,127,854.81	56,672.21	154,312.30	66,326.91	120,491.82	33,075.36
MELROSE	1,067,424.98	88,322.02	198,078.90	89,350.61	96,882.35	27,884.87
LEMINSTER	799,478.04	44,638.61	112,706.66	45,406.03	115,543.70	80,463.87
ATTLEBORO	938,727.66	62,106.59	190,558.61	47,614.07	94,076.08	88,693.35
NORTH ADAMS	783,944.70	49,876.83	126,929.45	45,643.03	111,253.36	88,693.35
PEABODY	1,350,876.50	67,332.95	183,309.25	93,247.51	80,779.75	168,362.18
WESTFIELD	1,191,613.86	41,509.54	115,851.91	45,503.84	101,813.60	43,691.80
WORCESTER	813,809.00	60,901.61	111,751.81	42,164.80	81,865.97	71,351.02
GARDNER	680,592.73	37,714.71	101,881.34	61,103.89	60,290.94	42,998.88
MALBOROUGH	636,606.46	39,538.23	106,422.60	37,400.21	19,778.88	82,640.31
NEWBURYPORT	531,428.52	25,859.30	83,865.62	38,404.08	72,249.33	53,282.94
39 Cities	\$165,135,480.65	\$7,337,817.49	\$29,707,902.31	\$15,294,325.03	\$13,714,835.16	\$17,755,539.88
						\$1,884,963.38

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON	\$16,825,731.87	\$1,154,891.20	\$3,228,899.55	\$2,808,939.79	\$588,305.68	\$3,519,049.80	\$191,907.47	\$192,894.83
WORCESTER	3,850,137.17	191,207.65	234,662.03	172,669.06	78,628.97	329,716.43	69,346.20	5.00
SPRINGFIELD	3,389,207.19	199,280.00	351,909.49	69,591.66	69,591.66	272,094.56	37,346.20	100.00
FALL RIVER	1,826,079.17	87,797.71	92,162.29	139,521.15	377,369.18	213,025.66	69,346.20	145.81
CAMBRIDGE	1,965,759.61	111,311.60	293,494.94	139,521.15	173,063.80	371,166.63	37,346.20	69,346.20
NEW BEDFORD	1,858,314.32	83,424.08	79,761.13	27,794.14	11,806.71	234,644.12	59,752.02	—
SOMERVILLE	1,373,890.37	101,208.05	179,802.90	64,697.05	13,228.10	179,654.42	—	—
LYNN	1,492,380.60	84,010.91	177,788.73	73,256.09	46,345.18	226,821.77	78,179.77	1,821.25
LOWELL	1,437,906.79	38,310.85	50,102.89	36,916.51	204,601.36	269,431.25	35,675.15	—
LAWRENCE	1,323,079.74	57,169.04	65,531.99	17,694.54	28,229.99	200,807.34	37,425.53	—
QUINCY	1,169,129.52	66,353.50	132,779.71	17,694.46	13,521.60	149,417.96	31,840.10	572.87
NEWTON	1,387,056.52	88,724.41	211,896.69	77,842.69	30,318.15	251,948.26	1,160.71	114.54
BROCKTON	971,309.12	44,027.13	28,021.50	38,987.43	13,498.49	134,131.28	20,945.78	—
MALDEN	978,399.48	36,384.95	116,878.62	16,554.11	35,740.98	91,785.99	35,388.92	246.84
MIDDLETOWN	793,395.71	48,941.53	108,479.16	37,971.48	76,093.22	93,212.32	—	—
HOLYOKE	905,047.21	43,000.00	67,175.21	45,515.84	24,307.92	1,103,338.25	—	—
PITTSFIELD	787,486.09	27,575.00	29,593.21	15,103.50	58,287.82	127,470.81	2,083.68	167.50
HAVERTHILL	707,570.54	45,517.19	60,035.21	30,761.40	12,802.06	82,555.13	24,731.39	—
EVERETT	834,236.22	38,685.38	111,190.87	15,103.50	176,746.93	127,470.81	—	—
CHILMARK	686,806.04	29,416.64	74,759.46	20,615.51	29,228.05	72,988.00	—	—
CHILMARK	653,692.28	24,929.98	22,293.32	12,453.01	15,004.43	470,229.83	9,742.86	—
CHICOPEE	508,894.47	32,905.14	66,548.51	12,453.01	12,980.64	100,000.66	22,345.61	501.11
SALEM	565,176.60	21,988.49	29,730.35	20,941.86	13,852.82	73,448.79	28,542.19	536.77
FITCHBURG	622,415.78	41,512.79	83,684.78	20,129.55	68,188.38	68,301.73	31,601.73	—
WALTHAM	564,055.67	22,740.98	20,864.18	20,129.55	8,432.96	453,073.94	14,499.95	—
TAUNTON	719,886.49	9,386.95	37,188.79	10,472.70	22,517.29	56,521.39	—	—
REVERE	459,998.20	36,938.87	22,443.62	6,096.72	7,007.53	45,622.40	17,413.66	—
BEVERLY	357,580.20	41,191.65	6,571.65	1,873.08	6,675.08	62,625.30	6,353.09	160.00
NORTHAMPTON	396,378.23	1,000.00	16,744.40	10,335.25	13,883.18	85,389.54	2,136.36	—
GLoucester	384,507.51	22,385.30	51,755.23	18,016.19	22,408.53	41,817.07	20,126.73	—
MELROSE	287,520.81	14,358.18	4,944.69	880.82	4,308.20	56,080.46	12,867.98	—
LEONISTON	355,826.71	17,586.13	22,478.03	4,166.25	6,843.93	22,131.70	—	15.92
NORTH ADAMS	291,125.52	17,321.56	7,358.63	11,512.62	10,757.24	28,884.84	9,592.33	—
PEABODY	373,056.71	4,000.00	15,966.22	11,512.62	17,396.02	312,996.07	99.25	—
WESTFIELD	369,292.70	23,939.95	7,997.08	12,657.73	7,353.74	429,975.70	13,058.63	—
WOBURN	286,475.08	23,745.07	22,765.99	6,601.66	15,734.98	53,035.26	10,460.38	—
GARDNER	222,583.79	12,500.00	24,787.07	3,193.00	10,983.00	50,911.77	3,366.62	—
MARLBOROUGH	183,096.94	9,811.73	7,622.80	98.66	6,607.18	3,025.38	1,332.09	239.75
NEWBURYPORT	171,027.23	14,252.27	9,657.88	98.66	5,236.06	43,190.68	—	—
39 Cities	\$52,365,504.20	\$2,969,732.06	\$6,177,388.80	\$3,947,994.02	\$2,337,928.04	\$10,496,535.61	\$947,492.48	\$197,522.19

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G
						Sewer	Park	Water	
BOSTON	\$7,564,955.50	\$185,492.74	\$3,348,839.43	\$2,183,051.02	—	\$145,197.21	\$357,697.66	\$1,344,677.44	—
WORCESTER	622,761.88	212,269.53	244,578.10	163,914.25	—	—	—	—	—
SPRINGFIELD	684,772.34	108,847.07	362,820.27	213,105.00	—	—	—	—	\$3,317.21
FALL RIVER	613,080.06	388,385.02	388,252.83	26,125.00	\$300.00	—	—	—	1,661.85
CAMBRIDGE	607,203.40	34,945.91	455,102.87	35,305.00	—	26,722.80	53,164.97	—	1,677.09
NEW BEDFORD	609,945.78	126,955.57	422,720.34	58,692.78	—	—	—	—	—
SOMERVILLE	301,698.85	53,819.88	101,765.14	—	—	16,560.41	20,076.40	109,477.02	—
LYNN	371,894.17	58,072.61	249,048.53	43,477.44	1,333.75	—	22,961.84	—	—
LOWELL	362,311.92	145,945.71	209,076.21	7,290.00	—	—	—	—	—
LAWRENCE	276,195.12	80,862.41	184,737.71	10,595.00	—	—	—	—	—
QUINCY	446,007.15	69,283.53	200,503.58	20,370.56	212.50	35,976.41	24,975.87	85,144.70	—
NEWTON	341,490.32	21,798.97	229,671.53	16,737.50	—	41,222.26	25,177.03	6,883.03	—
BROCKTON	210,944.09	54,046.64	95,811.32	60,951.13	135.00	—	—	—	—
MEDFORD	257,561.49	24,626.25	144,576.21	15,285.70	1,487.50	10,024.50	12,126.43	49,434.90	—
MALDEN	254,459.21	62,955.99	117,148.94	1,236.67	—	9,979.92	11,592.82	51,544.87	—
HOLYOKE	222,987.02	52,335.91	94,821.11	75,830.00	—	—	—	—	—
PITTSFIELD	121,239.44	20,078.34	78,044.44	23,116.66	—	—	—	—	63.04
HAYVERHILL	81,941.65	29,562.77	44,083.48	8,232.36	—	—	—	—	—
EVERETT	232,702.49	38,939.20	102,212.76	4,403.47	—	10,186.75	11,837.84	65,122.46	—
CHICPEE	243,755.27	57,145.04	115,923.93	4,095.60	—	8,618.04	10,422.40	47,550.26	—
CHICPEE	111,749.05	37,686.66	57,417.39	16,645.00	—	—	—	—	—
SALEM	108,777.97	31,926.57	60,846.40	16,005.00	—	—	—	—	—
FITCHBURG	134,471.65	32,895.47	74,437.18	27,139.00	—	—	—	—	—
WALTHAM	155,292.09	25,545.25	92,235.54	11,630.63	—	15,703.72	9,586.73	—	590.22
TAUNTON	154,450.30	28,002.72	71,674.64	54,781.94	—	—	—	—	—
REVERE	174,761.89	46,532.68	73,842.95	11,246.26	—	5,556.91	6,728.28	30,854.81	—
BEVERLY	71,106.28	21,313.78	49,272.50	—	—	—	—	—	—
NORTHAMPTON	37,859.08	16,671.06	20,579.12	—	—	—	—	—	603.90
GLOUCESTER	96,960.21	19,604.39	55,363.75	21,992.07	—	—	—	—	—
MELROSE	106,149.72	18,835.12	49,581.39	4,684.03	—	4,826.10	5,847.09	22,375.99	—
LEMINSTER	65,768.80	14,510.86	37,500.92	13,757.08	—	—	—	—	—
ATLANTICBORO	53,429.04	9,701.64	21,033.61	22,688.89	—	—	—	—	—
NORTH ADAMS	43,628.02	12,737.96	24,877.95	6,012.81	—	—	—	—	—
PEABODY	64,226.87	15,828.25	40,393.06	8,005.56	—	—	—	—	—
WESTFIELD	64,421.79	17,576.51	32,585.28	24,360.00	—	—	—	—	—
WOBURN	80,868.63	15,522.57	45,943.04	12,893.76	—	2,937.03	3,556.23	—	—
GARDNER	39,457.04	6,828.82	29,548.92	3,680.00	—	—	—	—	—
MARLBOROUGH	36,632.45	9,993.56	24,158.89	2,480.00	—	—	—	—	—
NEWBURYPORT	19,369.90	3,058.35	13,006.35	3,505.00	—	—	—	—	—
39 Cities	\$16,048,281.99	\$2,009,040.51	\$8,061,043.11	\$3,243,942.17	\$3,468.75	\$333,512.07	\$575,751.59	\$1,813,065.48	\$8,458.31

1 Grade Crossings.

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1930.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
BOSTON	\$150,767,101.00	\$90,162,401.00	—	\$60,604,700.00	—	\$2,600,000.00	\$538,860.37
WORCESTER	14,275,060.37	6,603,000.00	—	4,533,200.00	—	1,500,000.00	597,345.48
SPRINGFIELD	19,672,845.48	11,759,500.00	—	5,816,000.00	—	1,000,000.00	—
FALL RIVER	14,037,320.64	8,784,320.64	—	623,000.00	—	4,630,000.00	—
CAMBRIDGE	13,047,800.00	11,192,800.00	\$25,000.00	823,000.00	\$7,000.00	1,000,000.00	—
NEW BEDFORD	12,371,600.93	9,439,000.00	26,734.93	1,329,000.00	—	1,320,000.00	256,866.00
SOMERVILLE	4,484,000.00	3,384,000.00	—	—	—	1,100,000.00	—
LYNN	8,962,700.00	6,753,200.00	—	1,087,500.00	22,000.00	1,100,000.00	—
LOWELL	6,390,439.78	4,499,770.00	—	189,750.00	—	1,700,000.00	919.78
LAWRENCE	5,335,750.00	4,183,750.00	—	252,000.00	—	900,000.00	—
QUINCY	7,147,000.00	5,206,000.00	—	737,000.00	4,000.00	1,200,000.00	—
NEWTON	6,495,123.08	5,806,000.00	—	428,000.00	—	1,000,000.00	161,123.08
BROCKTON	4,780,550.00	2,181,250.00	—	1,597,300.00	2,000.00	1,000,000.00	—
MEDFORD	4,580,000.00	3,794,000.00	—	403,000.00	33,000.00	650,000.00	—
MALDEN	4,125,376.73	3,021,000.00	—	44,000.00	—	1,000,000.00	60,376.73
HOLYOKE	5,240,500.00	2,873,500.00	—	1,742,000.00	—	625,000.00	—
PITTSFIELD	3,219,400.00	2,370,400.00	—	699,000.00	—	150,000.00	—
HAVERHILL	1,895,000.00	1,258,000.00	—	287,000.00	—	350,000.00	—
EVERETT	3,693,451.90	2,763,400.00	—	122,000.00	—	600,000.00	44,051.90
CHELSEA	4,163,450.00	2,671,450.00	—	122,000.00	—	1,400,000.00	—
CHICOPEE	2,335,400.00	1,346,400.00	—	380,000.00	—	600,000.00	—
SALEM	2,247,949.76	1,465,000.00	—	379,500.00	—	350,000.00	53,049.76
FITCHBURG	2,737,800.00	1,949,000.00	—	638,800.00	—	450,000.00	—
WALTHAM	3,208,500.00	2,349,500.00	—	355,000.00	—	500,000.00	—
TAUNTON	3,498,357.09	1,866,700.00	—	1,282,000.00	—	300,000.00	40,637.09
REVERE	2,948,000.00	1,817,000.00	—	281,000.00	—	850,000.00	—
BEVERLY	1,485,000.00	1,175,000.00	—	10,000.00	—	300,000.00	—
NORTHAMPTON	594,600.00	394,600.00	—	—	—	200,000.00	81,869.97
GLOUCESTER	2,676,869.97	1,270,000.00	—	925,000.00	—	400,000.00	—
MELROSE	1,705,500.00	1,141,500.00	—	114,000.00	—	450,000.00	29,049.13
LEOMINSTER	1,431,049.13	835,000.00	—	367,000.00	—	200,000.00	—
ATTLEBORO	1,276,500.00	535,000.00	—	590,500.00	—	150,000.00	—
NORTH ADAMS	813,315.00	573,365.00	—	130,950.00	—	100,000.00	—
PEABODY	1,413,500.00	918,500.00	—	195,000.00	—	300,000.00	—
WESTFIELD	1,578,200.00	896,200.00	—	582,000.00	—	100,000.00	—
WOBURN	1,922,100.00	1,273,700.00	—	273,400.00	—	375,000.00	—
GARDNER	736,600.00	672,100.00	—	64,500.00	—	—	—
MARLBOROUGH	951,000.00	708,000.00	—	53,000.00	—	190,000.00	—
NEWBURYPORT	373,774.91	290,774.91	—	78,000.00	—	5,000.00	—
39 Cities	\$328,784,065.77	\$209,884,081.55	\$51,734.93	\$88,171,100.00	\$68,000.00	\$28,745,000.00	\$1,864,149.29

TABLE XII. — *Relation of Indebtedness to Valuation — 1930.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1930, together with the supplemental assessment of December, 1930.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1930 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 WOBURN	19,434	6.5	\$23,677,587	\$1,547,100.00	—	\$1,547,100.00
2 TAUNTON	37,355	6.4	41,198,113	3,158,700.00	\$515,194.12	2,643,505.88
3 WESTFIELD	19,775	6.2	23,752,070	1,478,200.00	—	1,478,200.00
4 BOSTON	781,188	5.6	2,012,764,500	150,767,101.00	38,324,386.33	112,442,714.67
5 NEW BEDFORD	112,597	5.5	181,359,565	10,794,734.93	768,554.10	10,026,180.83
6 SPRINGFIELD	149,900	5.4	324,631,520	17,575,500.00	—	17,575,500.00
7 FALL RIVER	115,274	5.2	154,220,219	9,407,320.64	1,361,000.00	8,046,320.64
8 GLOUCESTER	24,204	5.1	42,924,539	2,195,000.00	—	2,195,000.00
9 LYNN	102,320	4.9	148,355,495	7,862,700.00	570,858.53	7,291,841.47
10 LEOMINSTER	21,810	4.9	24,631,120	1,202,000.00	—	1,202,000.00
11 MEDFORD	59,714	4.9	85,400,880	4,230,000.00	82,019.84	4,147,980.16
12 REVERE	35,680	4.8	43,642,560	2,098,000.00	—	2,098,000.00
13 PITTSFIELD	49,677	4.8	63,976,015	3,069,400.00	—	3,069,400.00
14 CAMBRIDGE	113,643	4.5	200,179,823	12,047,800.00	3,090,186.29	8,957,613.71
15 PRABODY	21,345	4.4	25,150,220	1,113,500.00	—	1,113,500.00
16 WALTHAM	39,247	4.3	62,405,590	2,708,500.00	29,151.41	2,679,348.59
17 MARLBOROUGH	15,587	4.2	17,993,158	761,000.00	13,000.00	748,000.00
18 CHELSEA	45,816	4.0	58,188,377	2,793,450.00	467,421.76	2,326,028.24
19 QUINCY	71,983	4.0	149,041,395	5,947,000.00	—	5,947,000.00
20 HOLYOKE	56,537	3.9	113,332,222	4,615,500.00	163,000.00	4,452,500.00
21 FITCHBURG	40,692	3.7	61,339,504	2,287,800.00	—	2,287,800.00
22 BROCKTON	63,797	3.7	83,906,974	3,780,550.00	664,891.22	3,115,658.78
23 MALDEN	58,036	3.6	76,672,765	3,065,000.00	281,505.05	2,783,494.95
24 LOWELL	100,234	3.5	133,654,029	4,689,520.00	—	4,689,520.00
25 LAWRENCE	85,068	3.4	128,998,170	4,435,750.00	41,211.01	4,394,538.99
26 EVERETT	48,424	3.4	75,248,865	2,885,400.00	361,472.91	2,523,927.09
27 CHICOPEE	43,930	3.3	52,663,011	1,735,400.00	—	1,735,400.00
28 MELROSE	23,170	3.2	38,703,320	1,255,500.00	—	1,255,500.00
29 ATTLEBORO	21,769	3.2	27,527,845	1,125,500.00	239,035.67	886,464.33
30 NEWTON	65,276	3.1	171,382,360	6,234,000.00	909,600.30	5,324,399.70
31 SALEM	43,353	3.0	61,311,780	1,844,500.00	—	1,844,500.00
32 GARDNER	19,399	3.0	24,957,846	736,600.00	—	736,600.00
33 NORTH ADAMS	21,621	2.7	25,944,387	713,315.00	—	713,315.00
34 WORCESTER	195,311	2.7	363,170,120	11,136,200.00	1,337,211.05	9,798,988.95
35 SOMERVILLE	103,908	2.6	129,653,300	3,384,000.00	—	3,384,000.00
36 NEWBURYPORT	15,084	2.5	14,704,030	368,774.91	—	368,774.91
37 BEVERLY	25,086	2.3	50,789,443	1,185,000.00	—	1,185,000.00
38 HAVERHILL	48,710	2.3	67,445,140	1,545,000.00	22,000.00	1,523,000.00
39 NORTHAMPTON	24,381	1.3	30,541,037	394,600.00	—	394,600.00
39 Cities	2,940,335	4.6	\$5,415,438,894	\$298,174,916.48	\$49,241,699.59	\$248,933,216.89

¹ Railroad stock offsetting debt of \$163,000.

² Includes \$86,020.96 investment fund.

TABLE XIII. — *Debt Transactions for 1930 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 73), or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED				CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON	\$9,675,000.00	\$5,340,000.00	\$22,000,000.00	—	\$6,897,550.00	\$444,000.00	—	\$22,000,000.00	—	—
WORCESTER	2,473,000.00	892,000.00	10,100,000.00	\$538,860.37	1,458,000.00	633,700.00	—	10,925,000.00	—	\$422,452.18
SPRINGFIELD	2,630,000.00	1,000,000.00	5,800,000.00	597,345.48	1,043,500.00	207,000.00	—	5,100,000.00	—	422,296.25
FALL RIVER	345,820.64	—	8,150,000.00	—	1,259,000.00	136,000.00	—	6,620,000.00	—	—
CAMBRIDGE	1,060,000.00	—	4,000,000.00	—	1,370,700.00	32,000.00	\$1,000.00	3,900,000.00	—	—
NEW BEDFORD	625,000.00	200,000.00	6,600,000.00	256,866.00	1,224,000.00	116,000.00	—	6,825,000.00	—	213,446.72
SOMERVILLE	975,000.00	—	2,700,000.00	—	239,000.00	—	—	2,400,000.00	—	—
LYNN	1,505,000.00	75,000.00	3,600,200.00	—	463,700.00	133,500.00	10,000.00	3,368,200.00	—	—
LOWELL	404,000.00	35,000.00	4,100,000.00	919.78	625,570.00	31,000.00	—	4,400,000.00	—	—
LAWRENCE	375,000.00	—	2,900,000.00	—	505,250.00	16,000.00	—	2,900,000.00	—	—
QUINCY	1,107,000.00	85,000.00	2,650,000.00	—	652,000.00	111,000.00	2,000.00	2,750,000.00	—	—
NEWTON	650,000.00	—	1,945,000.00	161,123.08	402,000.00	33,000.00	—	2,045,000.00	—	183,663.09
BROCKTON	315,500.00	150,000.00	2,600,000.00	—	412,750.00	102,100.00	1,000.00	2,500,000.00	—	5,065.93
MEDFORD	585,000.00	70,000.00	1,350,000.00	—	393,750.00	31,000.00	4,000.00	1,100,000.00	—	110,334.65
MALDEN	455,000.00	20,000.00	2,700,000.00	60,376.73	253,000.00	8,000.00	—	2,600,000.00	—	—
HOLYOKE	950,000.00	—	2,500,000.00	—	378,500.00	199,000.00	—	2,650,000.00	—	—
PITTSFIELD	721,000.00	105,000.00	1,550,000.00	—	262,000.00	96,000.00	—	1,600,000.00	—	—
HAVERTHILL	250,000.00	110,000.00	1,575,000.00	—	185,000.00	18,000.00	—	1,575,000.00	—	—
EVERETT	736,000.00	25,000.00	1,800,000.00	44,051.90	306,000.00	21,000.00	—	1,900,000.00	—	—
CHELSEA	85,000.00	32,000.00	1,900,000.00	—	343,850.00	10,000.00	—	1,800,000.00	—	32,852.34
CHICOPEE	275,000.00	—	1,500,000.00	—	313,400.00	38,750.00	—	1,500,000.00	—	—
SALISBURY	80,000.00	15,000.00	1,800,000.00	53,049.76	166,500.00	22,500.00	—	1,850,000.00	—	72,685.24
FITCHBURG	25,000.00	—	1,850,000.00	—	231,000.00	51,300.00	—	1,875,000.00	—	45,012.92
WALTHAM	364,000.00	90,000.00	1,650,000.00	—	226,500.00	25,000.00	—	1,600,000.00	\$30,000.00	—
TAUNTON	355,000.00	95,000.00	1,400,000.00	—	269,400.00	140,000.00	—	1,550,000.00	—	—
REVERE	378,500.00	50,000.00	1,800,000.00	40,637.09	240,750.00	31,000.00	—	1,750,000.00	—	34,210.11
BEVERLY	130,000.00	—	1,300,000.00	—	127,000.00	4,000.00	—	1,200,000.00	—	—
NORTHAMPTON	—	—	800,000.00	—	85,100.00	—	—	725,000.00	—	565.23
GLOUCESTER	80,000.00	450,000.00	925,000.00	81,869.97	151,375.00	73,000.00	—	875,000.00	—	45,609.41
MELROSE	119,500.00	38,000.00	1,000,000.00	—	191,000.00	38,000.00	—	1,000,000.00	—	—
LEONISTON	20,000.00	25,000.00	600,000.00	29,049.13	104,600.00	19,000.00	—	550,000.00	—	15,030.92
ATTLEBORO	140,000.00	50,000.00	600,000.00	—	74,500.00	40,500.00	—	550,000.00	—	—
NORTH ADAMS	108,000.00	—	775,000.00	—	108,495.00	17,800.00	—	720,000.00	—	—
PEABODY	200,000.00	50,000.00	975,000.00	—	98,000.00	28,000.00	—	910,000.00	—	—
WESTFIELD	165,000.00	—	500,000.00	—	87,100.00	37,000.00	—	400,000.00	—	—
WOBURN	353,900.00	30,700.00	875,000.00	—	129,100.00	42,100.00	—	700,000.00	—	—
GARDNER	20,000.00	—	300,000.00	—	72,100.00	15,000.00	—	300,000.00	—	—
MALDENBOROUGH	213,000.00	25,000.00	550,000.00	—	106,000.00	34,000.00	—	550,000.00	—	—
NEWBURYPORT	28,000.00	—	205,000.00	—	44,000.00	14,000.00	—	200,000.00	—	—
39 Cities	\$28,977,220.64	\$9,147,700.00	\$109,925,200.00	\$1,864,149.29	\$21,501,040.00	\$3,049,250.00	\$18,000.00	\$107,413,200.00	\$30,000.00	\$1,603,324.99

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1930.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$729,127.36	¹ \$3,376.17	\$725,751.19	\$104,714.20	\$231,238.53	\$389,798.46
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
FALL RIVER . . .	—	—	—	—	—	—
CAMBRIDGE . . .	49,821.84	—	49,821.84	20,389.76	29,432.08	—
NEW BEDFORD . . .	—	—	—	—	—	—
SOMERVILLE . . .	58,243.05	—	58,243.05	12,635.76	13,871.81	31,735.48
LYNN . . .	14,956.20	—	14,956.20	—	14,956.20	—
LOWELL . . .	—	—	—	—	—	—
LAWRENCE . . .	—	—	—	—	—	—
QUINCY . . .	77,652.03	² 6,000.00	71,652.03	25,779.74	21,190.34	24,681.95
NEWTON . . .	47,933.10	—	47,933.10	29,538.77	16,399.06	1,995.27
BROCKTON . . .	—	—	—	—	—	—
MEDFORD . . .	29,877.65	—	29,877.65	7,648.79	7,898.54	14,330.32
MALDEN . . .	30,805.06	—	30,805.06	8,312.12	7,550.98	14,941.96
HOLYOKE . . .	—	—	—	—	—	—
PITTSFIELD . . .	—	—	—	—	—	—
HAVERHILL . . .	—	—	—	—	—	—
EVERETT . . .	35,058.37	—	35,058.37	8,469.93	7,710.58	18,877.86
CHELSEA . . .	27,148.28	—	27,148.28	6,575.65	6,788.64	13,783.99
CHICOPEE . . .	—	—	—	—	—	—
SALEM . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
WALTHAM . . .	17,497.17	—	17,497.17	11,252.86	6,244.31	—
TAUNTON . . .	—	—	—	—	—	—
REVERE . . .	17,566.73	—	17,566.73	4,239.98	4,382.47	8,944.28
BEVERLY . . .	—	—	—	—	—	—
NORTHAMPTON . . .	—	—	—	—	—	—
GLOUCESTER . . .	—	—	—	—	—	—
MELROSE . . .	13,977.28	—	13,977.28	3,682.36	3,808.51	6,486.41
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
PEABODY . . .	—	—	—	—	—	—
WESTFIELD . . .	—	—	—	—	—	—
WOBURN . . .	4,557.33	—	4,557.33	2,240.98	2,316.35	—
GARDNER . . .	—	—	—	—	—	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
39 Cities	\$1,154,221.45	\$9,376.17	\$1,144,845.28	\$245,480.90	\$373,788.40	\$525,575.98

¹ Deepening Neponset River.

² Grade Crossings.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1980.*

CITIES.	TOTALS	PERCENTAGES			
		Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Serial Municipal Sinking Funds State Sinking and Loan Funds
BOSTON	\$6,239,332.36	¹ \$4,361,644.79	\$1,148,560.21	\$729,127.36	69.9 18.4 11.7
WORCESTER	1,457,200.00	1,440,200.00	17,000.00	—	98.8 1.2 —
SPRINGFIELD	1,069,903.81	² 1,069,903.81	—	—	100.0 — —
FALL RIVER	1,230,000.00	1,230,000.00	—	—	100.0 — —
CAMBRIDGE	1,138,657.09	1,044,700.00	64,135.25	49,821.84	90.2 5.5 4.3
NEW BEDFORD	1,292,000.00	1,292,000.00	—	—	100.0 — —
SOMERVILLE	297,243.05	239,000.00	—	58,243.05	80.4 — 19.6
LYNN	572,156.20	557,200.00	—	14,956.20	97.4 — 2.6
LOWELL	656,570.00	656,570.00	—	—	100.0 — —
LAWRENCE	524,050.00	521,250.00	2,800.00	—	99.5 0.5 —
QUINCY	842,652.03	765,000.00	—	77,652.03	90.8 — 9.2
NEWTON	464,633.10	410,000.00	6,700.00	47,933.10	88.2 1.5 10.3
BROCKTON	514,310.47	499,310.47	15,000.00	—	97.1 2.9 —
MEDFORD	446,627.65	416,750.00	—	29,877.65	93.3 — 6.7
MALDEN	300,305.06	261,000.00	8,500.00	30,805.06	86.9 2.8 10.3
HOLYOKE	529,624.98	527,500.00	2,124.98	—	99.6 0.4 —
PITTSFIELD	358,000.00	358,000.00	—	—	100.0 — —
HAVERHILL	203,000.00	203,000.00	—	—	100.0 — —
EVERETT	366,921.37	327,000.00	4,863.00	35,058.37	89.1 1.3 9.6
CHELSEA	267,483.28	228,850.00	11,485.00	27,148.28	85.6 4.3 10.1
CHICOPEE	352,150.00	352,150.00	—	—	100.0 — —
SALEM	189,000.00	189,000.00	—	—	100.0 — —
FITCHBURG	282,300.00	282,300.00	—	—	100.0 — —
WALTHAM	268,997.17	251,500.00	—	17,497.17	93.5 — 6.5
TAUNTON	296,600.00	294,400.00	2,200.00	—	99.3 0.7 —
REVERE	289,316.73	271,750.00	—	17,566.73	93.9 — 6.1
BEVERLY	131,000.00	131,000.00	—	—	100.0 — —
NORTHAMPTON	91,820.00	91,820.00	—	—	100.0 — —
GLOUCESTER	224,375.00	224,375.00	—	—	100.0 — —
MELROSE	192,977.28	179,000.00	—	13,977.28	92.8 — 7.2
LEOMINSTER	123,600.00	123,600.00	—	—	100.0 — —
ATTLEBORO	104,500.00	94,500.00	10,000.00	—	90.4 9.6 —
NORTH ADAMS	126,295.00	126,295.00	—	—	100.0 — —
PEABODY	126,000.00	126,000.00	—	—	100.0 — —
WESTFIELD	124,100.00	124,100.00	—	—	100.0 — —
WOBURN	175,757.33	171,200.00	—	4,557.33	97.4 — 2.6
GARDNER	87,100.00	87,100.00	—	—	100.0 — —
MARLBOROUGH	120,000.00	120,000.00	—	—	100.0 — —
NEWBURYPORT	58,000.00	58,000.00	—	—	100.0 — —
39 Cities	\$22,154,558.96	\$19,706,969.07	\$1,293,368.44	\$1,154,221.45	89.0 5.8 5.2

¹ Serial loans amounting to \$610,355.21 were paid from sinking fund.² Serial loans amounting to \$38,596.19 were paid from sinking fund surplus.³ Serial loans amounting to \$1,539.53 were paid from bond redemption fund.⁴ Includes \$6,720 paid Hampshire County on account of Connecticut River Bridge.

DIVISION E

CASH BALANCES

TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1930					CASH AT END OF 1930						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	\$11,710,754.98	\$8,850,362.00	\$1,115,898.67	\$9,527.21	\$928,129.17	\$806,837.93	\$16,620,924.10	\$13,686,446.98	\$1,128,825.01	\$4,297.21	\$973,090.53	\$828,764.37
WORCESTER	937,679.14	882,394.75	4,904.93	2,631.93	27,838.17	19,909.36	1,686,854.89	1,578,891.21	15,011.04	9,273.05	35,717.03	47,962.56
SPRINGFIELD	865,321.91	844,078.56	3,053.17	—	18,190.18	—	3,883,467.65	3,865,604.51	—	—	17,863.14	—
FALL RIVER	463,409.11	450,816.28	3,288.79	—	3,128.67	6,175.37	482,450.38	465,158.94	2,126.58	300.00	2,026.64	12,838.22
CAMBRIDGE	1,107,194.74	1,007,763.44	87,844.06	—	2,298.18	9,289.06	406,363.49	338,817.06	60,953.64	—	3,258.43	3,233.64
NEW BEDFORD	828,603.05	791,384.19	29,717.03	5,533.76	3,947.50	8,010.57	639,184.46	587,979.79	22,860.29	4,910.95	3,845.32	19,588.44
SOMERVILLE	340,652.06	338,375.86	—	—	1,438.02	838.78	1,074,220.82	1,071,586.85	—	—	1,788.40	1,845.57
LYNN	296,591.46	289,816.07	2,681.26	2,823.96	821.34	418.83	500,157.16	585,549.01	2,228.55	1,521.53	439.24	418.83
LOWELL	677,813.33	677,791.73	—	—	21.40	—	203,400.10	196,171.68	—	—	15.17	7,303.25
LAWRENCE	332,977.91	332,977.91	—	—	—	—	436,115.94	436,115.94	—	—	—	—
QUINCY	314,430.82	290,084.88	—	1,146.13	5,405.23	8,794.58	577,565.28	548,839.24	2,335.45	3,265.48	11,263.76	8,196.80
NEWTON	250,773.61	245,977.43	2,407.90	4,196.50	2,341.78	—	237,936.78	228,540.45	31,891.22	4,923.62	7,095.88	1,223.60
BROCKTON	522,854.92	484,769.13	29,442.59	37.32	3,223.15	1,223.60	491,480.90	449,756.36	1,892.88	2,233.58	2,634.54	3,030.23
MEDFORD	562,737.75	532,734.50	1,882.26	1,182.33	1,538.78	6,247.34	588,900.81	579,109.58	3,184.46	787.22	141.80	746.51
MALDEN	563,547.07	538,533.97	1,872.22	1,182.34	1,538.78	419.76	597,563.00	592,703.01	—	—	1,792.71	14,975.78
BOSTON	773,437.91	738,015.60	19,506.80	—	—	14,398.91	979,828.02	963,059.53	—	—	—	4,698.18
DORCHESTER	818,843.31	815,857.43	—	—	3,003.83	2,985.88	529,374.79	524,676.61	1,135.66	—	1,994.33	657.43
HAVERHILL	177,131.30	171,920.01	1,687.31	—	7,059.17	520.15	202,430.11	198,642.69	—	—	13,050.51	1,724.36
EVERETT	308,566.63	299,726.66	—	—	380.63	1,780.80	430,439.04	415,714.17	—	—	448.24	1,380.85
CHICPEA	313,501.12	311,180.89	—	—	7,059.17	1,939.60	403,643.27	401,814.18	—	—	969.97	53,937.46
CHICPEE	84,613.38	29,961.27	—	21.33	6,738.92	53,685.96	219,463.81	164,556.38	—	610.20	7,965.23	2,425.15
SALEM	213,343.50	205,221.90	—	—	5,296.67	1,362.35	97,028.55	86,027.97	—	10,193.92	5,454.93	610.65
FITCHBURG	175,167.72	164,970.13	—	—	4,152.27	7,486.65	303,114.39	286,854.89	6,525.86	5,478.51	942.63	25,052.90
WALTHAM	303,371.61	270,840.62	2,728.61	6,176.01	1,242.49	22,383.88	344,589.86	306,589.96	130,358.57	8,638.47	—	14,199.10
TAUNTON	432,883.74	398,367.15	12,894.15	7,619.27	—	14,073.17	359,011.75	205,815.61	—	—	—	—
REVERE	129,519.03	129,519.03	—	—	—	—	80,078.65	80,078.65	—	—	—	—
BEVERLY	73,854.60	73,702.07	—	—	85.18	67.35	192,101.37	191,819.62	—	—	56.80	67.35
NORTHAMPTON	102,994.54	99,560.53	—	352.45	3,081.56	—	107,456.23	104,647.82	203.15	157.60	2,605.26	134.29
GLoucester	338,557.96	317,908.67	—	—	20,514.50	134.79	594,990.97	594,786.68	—	70.00	560.94	1,401.60
MELROSE	325,953.47	313,644.83	4,238.82	3,042.68	661.69	4,365.45	262,250.64	249,647.92	—	—	—	650.07
LEMINSTER	99,826.80	99,345.55	—	—	—	481.25	117,338.86	116,663.79	25.00	—	—	28.75
ATTLEBORO	132,014.65	129,348.07	1,817.97	—	848.61	—	119,570.75	117,567.30	1,504.94	—	469.76	970.37
NORTH ADAMS	48,130.21	47,027.32	—	—	—	1,102.89	87,735.05	86,764.48	—	—	—	28.75
PEABODY	73,195.75	57,774.00	—	1,982.26	13,439.49	8,557.43	83,969.35	87,417.89	—	—	1,708.68	14,842.78
WESTFIELD	443,353.66	434,796.23	—	—	—	8,557.43	161,492.02	152,454.43	—	—	—	9,037.59
WOBURN	521,113.81	516,599.33	—	370.19	—	711.73	302,672.95	300,264.65	—	—	1,696.57	7,111.73
GARDNER	92,063.70	91,704.70	—	—	3,432.56	359.00	37,704.51	37,495.51	—	—	—	209.00
MARLBOROUGH	29,399.55	28,824.37	587.93	—	1,987.25	—	87,133.45	86,449.52	—	—	683.93	—
NEWBURYPORT	76,030.63	72,117.67	—	—	3,600.63	312.33	61,595.56	47,855.22	—	—	4,428.01	9,312.33
39 Cities	\$25,682,211.31	\$22,232,824.73	\$1,326,388.47	\$50,003.97	\$1,061,417.90	\$1,011,576.24	\$34,475,799.71	\$30,798,936.08	\$1,410,359.15	\$67,461.67	\$1,107,862.48	\$1,091,180.33

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1930**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 47,490
REVENUE.		\$4,626,018.09
General		3,802,437.25
<i>Taxes</i>		<i>3,784,248.12</i>
Property, poll, and income		3,609,929.19
Corporation, bank, etc.		174,318.93
<i>Licenses and permits</i>		<i>6,238.75</i>
<i>Fines and forfeits</i>		<i>3,211.94</i>
<i>Grants and gifts</i>		<i>9,675.44</i>
For expenses		9,175.44
For outlays		500.00
<i>All other</i>		<i>68.00</i>
Commercial		823,580.84
<i>Special assessments</i>		<i>33,197.92</i>
To meet expenses		2,834.97
To meet outlays		30,362.95
<i>Privileges</i>		<i>214,448.52</i>
<i>Departmental</i>		<i>82,184.85</i>
General government		2,337.62
Protection of persons and property		6,293.02
Health and sanitation		25,449.59
Highways		9,049.16
Charities		19,567.74
Soldiers' benefits		523.50
Schools		6,825.36
Libraries		3,999.63
Recreation		7,765.20
Unclassified		374.03
<i>Public service enterprises</i>		<i>438,834.08</i>
Electric light		—
Water		438,834.08
All other		—
<i>Cemeteries</i>		<i>8,991.10</i>
<i>Interest</i>		<i>45,924.37</i>
On sinking funds		—
On trust and investment funds		4,821.31
All other		41,103.06
NON-REVENUE.		\$2,358,778.77
Offsets to outlays		12,374.90
<i>Departmental</i>		<i>6,028.87</i>
<i>Public service enterprises</i>		<i>6,346.03</i>
<i>Cemeteries</i>		—
Municipal indebtedness		1,996,413.30
<i>Loans, general purposes</i>		<i>590,000.00</i>
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		<i>1,400,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>6,413.30</i>
<i>Premiums</i>		—
Transfers		—
<i>From sinking funds</i>		—
<i>All other</i>		—
Refunds		12,780.42
Agency, trust, and investment		337,210.15
<i>Taxes and licenses for State</i>		<i>143,705.73</i>
<i>Taxes for county</i>		<i>177,096.73</i>
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>16,407.69</i>
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$4,638,392.99
Premiums		6,413.30
Municipal indebtedness		1,990,000.00
Transfers and refunds		12,780.42
Agency, trust, and investment		337,210.15
Total receipts		\$6,984,796.86
Balance on hand, including funds		540,160.65
GRAND TOTAL		\$7,524,957.51

Graded According to Population of 1930.

PAYMENTS.										Brookline POPULATION 47,490
Maintenance										\$3,140,672.66
<i>Departmental</i>										<i>2,876,428.39</i>
General government										139,496.50
Protection of persons and property										714,958.93
Health and sanitation										340,250.05
Highways										342,308.34
Charities										94,867.46
Soldiers' benefits										4,525.36
Schools										870,805.06
Libraries										74,316.12
Recreation										240,148.14
Pensions										34,673.04
Unclassified										20,079.39
<i>Public service enterprises</i>										<i>254,540.20</i>
Electric light										—
Water										254,540.20
All other										—
<i>Cemeteries</i>										<i>9,704.07</i>
<i>Administration of trust funds</i>										<i>—</i>
Interest										274,744.87
<i>Loans, general purposes</i>										<i>176,253.43</i>
<i>Loans, public service enterprises</i>										<i>98,491.44</i>
<i>Loans, cemeteries</i>										<i>—</i>
Outlays										1,563,772.09
<i>Departmental</i>										<i>1,501,058.57</i>
General government										824.35
Protection of persons and property										121,734.15
Health and sanitation										358,798.64
Highways										573,048.88
Charities										—
Schools										372,531.08
Libraries										1,135.70
Recreation										72,985.77
Unclassified										—
<i>Public service enterprises</i>										<i>59,032.78</i>
Electric light										—
Water										59,032.78
All other										—
<i>Cemeteries</i>										<i>3,680.74</i>
Municipal indebtedness										1,798,949.38
<i>From sinking funds</i>										<i>—</i>
<i>From revenue and other sources</i>										<i>1,398,949.38</i>
<i>Bonds refunded, current year</i>										<i>—</i>
<i>Temporary loans (including revenue loans)</i>										<i>1,400,000.00</i>
<i>Warrants or orders, previous years</i>										<i>—</i>
Transfers										—
<i>To sinking funds from revenue</i>										<i>—</i>
<i>All other</i>										<i>—</i>
Refunds										12,780.42
Agency, trust, and investment										337,316.67
<i>Taxes and licenses for State</i>										<i>143,705.73</i>
<i>Taxes for county</i>										<i>177,096.73</i>
<i>Expenditures for grade crossings</i>										<i>—</i>
<i>Sinking and other permanent funds</i>										<i>16,514.21</i>
<i>All other</i>										<i>—</i>
RECAPITULATION.										
Maintenance and interest										\$3,415,417.53
Permanent debt (except from sinking funds)										¹ 398,949.38
Sinking fund requirements from revenue										—
Outlays										1,563,772.09
Permanent debt from sinking funds										—
Bonds refunded, current year										—
Temporary loans										1,400,000.00
Transfers (except to sinking funds) and refunds										12,780.42
Agency, trust, and investment										337,316.67
Total payments										\$7,128,236.09
Balance on hand, including funds										396,721.42
GRAND TOTAL										\$7,524,957.51

¹ Includes \$875 paid from offsets to outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
REVENUE.	\$2,411,833.89	\$2,308,871.94	\$1,514,730.92	\$1,831,720.08
General	1,981,707.90	1,936,798.76	1,215,235.86	1,350,984.77
Taxes	1,965,759.29	1,926,260.09	1,202,624.94	1,344,526.31
Property, poll, and income	1,918,106.63	1,793,012.83	1,097,414.43	1,324,241.54
Corporation, bank, etc.	47,652.66	133,247.26	105,210.51	20,284.77
Licenses and permits	7,921.25	2,688.76	5,087.13	2,472.50
Fines and forfeits	2,189.84	1,948.49	911.87	1,489.80
Grants and gifts	5,524.22	5,901.43	6,611.92	2,496.16
For expenses	5,024.22	5,901.43	5,261.92	2,496.16
For outlays	500.00	—	1,350.00	—
All other	313.30	—	—	—
Commercial	430,125.99	372,073.18	299,495.06	480,735.31
Special assessments	76,122.67	34,832.63	13,098.23	45,436.88
To meet expenses	931.89	594.50	—	—
To meet outlays	75,190.78	34,238.13	13,098.23	45,436.88
Privileges	86,972.51	76,627.99	55,089.32	56,374.26
Departmental	139,502.63	48,496.01	55,909.79	18,321.13
General government	10,871.48	6,221.89	5,110.90	3,616.76
Protection of persons and property	527.71	932.70	615.85	309.46
Health and sanitation	7,297.87	14,446.73	26,121.16	6,493.81
Highways	845.06	489.90	1,347.33	159.71
Charities	12,546.46	19,552.79	14,363.20	4,449.02
Soldiers' benefits	847.65	712.50	633.75	438.00
Schools	2,477.02	4,682.76	5,729.63	2,053.29
Libraries	1,430.56	1,252.65	1,681.48	599.33
Recreation	123.00	89.70	219.17	50.00
Unclassified	12,535.82	114.39	287.32	151.75
Public service enterprises	164,841.08	183,428.78	139,917.29	324,162.73
Electric light	—	—	—	226,715.74
Water	164,841.08	183,428.78	139,917.29	97,446.99
All other	—	—	—	—
Cemeteries	17,682.05	5,072.35	5,442.67	8,004.22
Interest	45,005.05	23,615.42	30,037.76	28,436.09
On sinking funds	4,804.52	—	—	2,295.76
On trust and investment funds	10,335.09	705.35	4,230.83	—
All other	29,865.44	22,910.07	25,806.93	26,140.33
NON-REVENUE.	\$1,542,468.21	\$1,597,928.65	\$911,764.88	\$1,023,949.59
Offsets to outlays	22,023.80	21,469.80	37,373.23	15,655.13
Departmental	15,791.93	15,899.52	36,617.64	10.00
Public service enterprises	4,235.67	5,570.28	755.59	15,645.13
Cemeteries	1,996.20	—	—	—
Municipal indebtedness	1,270,747.55	1,390,763.00	750,325.00	853,666.00
Loans, general purposes	260,000.00	90,000.00	—	200,000.00
Loans, public service enterprises	90,000.00	—	50,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	900,000.00	1,300,000.00	700,000.00	650,000.00
Unpaid warrants or orders, current year	13,354.65	—	—	—
Premiums	7,392.90	763.00	325.00	3,666.00
Transfers	15,000.00	25,474.97	4,186.38	43,526.07
From sinking funds	—	—	—	10,000.00
All other	15,000.00	25,474.97	4,186.38	33,526.07
Refunds	5,098.62	13,737.93	4,407.80	3,819.90
Agency, trust, and investment	229,598.24	146,482.95	115,472.47	107,282.49
Taxes and licenses for State	53,029.24	52,165.33	34,650.00	33,152.05
Taxes for county	79,782.90	78,514.83	52,308.00	49,877.52
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	96,786.10	15,802.79	28,514.47	24,252.92
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,433,857.69	\$2,330,341.74	\$1,552,104.15	\$1,847,375.21
Premiums	7,392.90	763.00	325.00	3,666.00
Municipal indebtedness	1,263,354.65	1,390,000.00	750,000.00	850,000.00
Transfers and refunds	20,098.62	39,212.90	8,594.18	47,345.97
Agency, trust, and investment	229,598.24	146,482.95	115,472.47	107,282.49
Total receipts	\$3,954,302.10	\$3,906,800.59	\$2,426,495.80	\$2,855,669.67
Balance on hand, including funds	93,632.37	192,746.49	156,327.20	352,154.11
GRAND TOTAL	\$4,047,934.47	\$4,099,547.08	\$2,582,823.00	\$3,207,823.78

¹ Includes \$7.50 from administration of trust funds.² Includes \$10 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
Maintenance	\$1,602,726.10	\$1,524,645.40	\$1,077,219.00	\$1,145,954.37
<i>Departmental</i>	<i>1,490,249.04</i>	<i>1,453,512.43</i>	<i>975,096.12</i>	<i>927,339.20</i>
General government	112,641.87	80,624.38	67,167.51	60,809.75
Protection of persons and property	241,790.32	256,716.34	170,639.01	177,722.84
Health and sanitation	153,217.37	155,428.30	85,263.22	92,987.52
Highways	141,822.16	188,311.15	139,675.77	125,038.76
Charities	41,227.05	97,107.00	52,643.31	9,290.68
Soldiers' benefits	7,824.58	9,920.64	10,736.37	1,958.42
Schools	675,461.53	534,507.17	380,859.16	383,482.69
Libraries	30,030.29	38,010.20	31,873.70	15,297.98
Recreation	52,419.58	59,836.45	11,143.19	39,857.32
Pensions	12,714.19	7,715.27	4,764.17	2,837.27
Unclassified	21,100.10	25,335.53	20,330.71	18,055.97
<i>Public service enterprises</i>	<i>90,052.25</i>	<i>59,647.02</i>	<i>93,528.27</i>	<i>210,208.71</i>
Electric light	—	—	—	174,419.17
Water	90,052.25	59,647.02	93,528.27	35,783.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>22,412.31</i>	<i>11,485.95</i>	<i>8,499.61</i>	<i>8,402.46</i>
<i>Administration of trust funds</i>	<i>12.60</i>	<i>—</i>	<i>95.00</i>	<i>10.00</i>
Interest	134,229.19	178,316.69	102,193.92	96,773.98
<i>Loans, general purposes</i>	<i>24,514.76</i>	<i>140,188.68</i>	<i>86,729.89</i>	<i>68,766.81</i>
<i>Loans, public service enterprises</i>	<i>93,714.43</i>	<i>38,128.01</i>	<i>15,464.03</i>	<i>28,007.67</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	582,022.11	561,652.35	281,728.00	857,128.34
<i>Departmental</i>	<i>461,726.99</i>	<i>478,048.29</i>	<i>236,359.12</i>	<i>775,409.00</i>
General government	4,107.30	—	1,841.50	477.75
Protection of persons and property	9,609.90	4,460.00	—	87,659.61
Health and sanitation	116,508.85	109,804.76	26,316.85	55,218.37
Highways	145,940.54	169,305.23	144,288.88	150,124.62
Charities	—	—	—	—
Schools	109,021.10	168,970.80	56,443.54	430,611.25
Libraries	58,623.57	1,542.75	—	6,238.92
Recreation	17,386.18	13,424.75	2,980.55	38,478.48
Unclassified	529.55	15,000.00	28.00	6,600.00
<i>Public service enterprises</i>	<i>91,416.18</i>	<i>83,604.06</i>	<i>44,055.53</i>	<i>80,198.24</i>
Electric light	—	—	—	44,639.20
Water	91,416.18	83,604.06	44,055.53	35,559.04
All other	—	—	—	—
<i>Cemeteries</i>	<i>28,878.94</i>	<i>—</i>	<i>1,313.35</i>	<i>1,521.10</i>
Municipal indebtedness	1,110,232.09	1,505,697.18	957,900.00	822,597.95
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>From revenue and other sources</i>	<i>195,504.17</i>	<i>305,697.18</i>	<i>157,900.00</i>	<i>162,597.95</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>900,000.00</i>	<i>1,200,000.00</i>	<i>800,000.00</i>	<i>650,000.00</i>
<i>Warrants or orders, previous years</i>	<i>14,727.92</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	15,000.00	25,474.97	4,186.38	43,526.07
<i>To sinking funds from revenue</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>1,557.33</i>
<i>All other</i>	<i>13,000.00</i>	<i>25,474.97</i>	<i>4,186.38</i>	<i>41,968.74</i>
Refunds	5,098.62	13,737.93	4,407.80	3,819.90
Agency, trust, and investment	246,811.24	145,900.97	112,414.73	101,615.75
<i>Taxes and licenses for State</i>	<i>53,029.24</i>	<i>52,165.33</i>	<i>34,650.00</i>	<i>33,152.05</i>
<i>Taxes for county</i>	<i>79,782.90</i>	<i>78,514.83</i>	<i>52,308.00</i>	<i>49,877.52</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>113,999.10</i>	<i>15,220.81</i>	<i>25,456.73</i>	<i>18,586.18</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,736,955.29	\$1,702,962.09	\$1,179,412.92	\$1,242,728.35
Permanent debt (except from sinking funds)	195,504.17	305,697.18	157,900.00	162,597.95
Sinking fund requirements from revenue	2,000.00	—	—	1,557.33
Outlays	582,022.11	561,652.35	281,728.00	857,128.34
Permanent debt from sinking funds	—	—	—	10,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	914,727.92	1,200,000.00	800,000.00	650,000.00
Transfers (except to sinking funds) and refunds	18,098.62	39,212.90	8,594.18	45,788.64
Agency, trust, and investment	246,811.24	145,900.97	112,414.73	101,615.75
Total payments	\$3,696,119.35	\$3,955,425.49	\$2,540,049.83	\$3,071,416.36
Balance on hand, including funds	351,815.12	144,121.59	42,773.17	136,407.42
GRAND TOTAL	\$4,047,934.47	\$4,099,547.08	\$2,582,823.00	\$3,207,823.78

¹ Includes \$23,281.64 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
REVENUE.	\$1,004,669.22	\$1,602,140.56	\$909,419.27	\$1,161,140.62
General	859,159.19	1,391,186.91	757,940.90	978,400.31
<i>Taxes</i>	<i>855,604.92</i>	<i>1,367,862.94</i>	<i>752,913.55</i>	<i>961,943.65</i>
Property, poll, and income	815,430.17	1,245,218.91	742,812.23	890,755.81
Corporation, bank, etc.	38,174.75	122,734.03	10,101.32	71,187.84
<i>Licenses and permits</i>	<i>1,316.98</i>	<i>2,189.50</i>	<i>1,563.50</i>	<i>1,125.71</i>
<i>Fines and forfeits</i>	<i>849.63</i>	<i>1,865.33</i>	<i>163.76</i>	<i>4,409.89</i>
<i>Grants and gifts</i>	<i>3,387.76</i>	<i>19,179.14</i>	<i>3,295.94</i>	<i>10,921.06</i>
For expenses	3,387.76	19,179.14	3,295.94	10,921.06
For outlays	—	—	—	—
All other	—	—	4.15	—
Commercial	145,510.03	210,953.65	151,478.37	182,740.31
<i>Special assessments</i>	<i>871.90</i>	<i>1,786.45</i>	<i>8,871.19</i>	<i>2,648.30</i>
To meet expenses	316.27	1,775.45	—	—
To meet outlays	555.63	11.00	5,871.19	2,648.30
<i>Privileges</i>	<i>32,690.97</i>	<i>43,853.90</i>	<i>32,990.06</i>	<i>34,966.96</i>
<i>Departmental</i>	<i>22,727.39</i>	<i>30,592.10</i>	<i>7,530.95</i>	<i>18,056.21</i>
General government	2,487.53	143.76	97.00	1,619.11
Protection of persons and property	318.84	795.25	734.60	345.32
Health and sanitation	1,894.51	1,110.56	627.57	3,223.49
Highways	129.85	739.26	52.10	152.13
Charities	15,795.18	19,269.31	3,606.04	9,399.60
Soldiers' benefits	297.00	3,717.75	864.50	416.50
Schools	1,753.34	4,006.29	416.14	2,153.11
Libraries	—	799.42	533.00	746.95
Recreation	—	—	—	—
Unclassified	51.14	10.50	600.00	—
<i>Public service enterprises</i>	<i>70,753.72</i>	<i>117,332.13</i>	<i>88,396.91</i>	<i>107,528.82</i>
Electric light	—	—	—	—
Water	70,753.72	117,127.13	88,396.91	107,528.82
All other	—	205.00	—	—
<i>Cemeteries</i>	<i>2,201.27</i>	<i>—</i>	<i>6,919.08</i>	<i>—</i>
<i>Interest</i>	<i>16,264.78</i>	<i>17,389.07</i>	<i>9,770.18</i>	<i>19,540.02</i>
On sinking funds	914.03	—	—	4,652.92
On trust and investment funds	1,962.52	3,349.89	—	880.93
All other	13,388.23	14,039.18	9,770.18	14,006.17
NON-REVENUE.	\$1,440,354.22	\$1,512,150.43	\$501,508.64	\$1,287,440.52
Offsets to outlays	16,431.59	2,975.17	14,966.73	17,687.09
<i>Departmental</i>	<i>16,431.59</i>	<i>2,975.17</i>	<i>12,960.42</i>	<i>17,687.09</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,006.31</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,300,809.05	1,387,184.55	450,000.00	1,019,000.00
<i>Loans, general purposes</i>	<i>58,900.00</i>	<i>170,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>32,000.00</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,209,500.00</i>	<i>1,200,000.00</i>	<i>450,000.00</i>	<i>1,019,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>409.05</i>	<i>2,184.55</i>	<i>—</i>	<i>—</i>
Transfers	30,257.29	12,140.30	6,372.73	75,880.93
<i>From sinking funds</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>	<i>75,000.00</i>
All other	5,257.29	12,140.30	6,372.73	880.93
Refunds	2,646.88	1,345.22	1,821.35	603.06
Agency, trust, and investment	90,209.41	108,505.19	28,347.83	174,269.44
<i>Taxes and licenses for State</i>	<i>22,982.81</i>	<i>40,180.00</i>	<i>24,054.65</i>	<i>28,542.62</i>
<i>Taxes for county</i>	<i>40,521.65</i>	<i>49,684.03</i>	<i>—</i>	<i>45,058.07</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>26,704.95</i>	<i>18,641.16</i>	<i>4,293.18</i>	<i>100,668.75</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,021,100.81	\$1,605,115.73	\$924,386.00	\$1,178,827.71
Premiums	409.05	2,184.55	—	—
Municipal indebtedness	1,300,400.00	1,385,000.00	450,000.00	1,019,000.00
Transfers and refunds	32,904.17	13,485.52	8,194.08	76,483.99
Agency, trust, and investment	90,209.41	108,505.19	28,347.83	174,269.44
Total receipts	\$2,445,023.44	\$3,114,290.99	\$1,410,927.91	\$2,448,581.14
Balance on hand, including funds	110,619.86	100,058.39	112,946.22	123,852.99
GRAND TOTAL	\$2,555,643.30	\$3,214,349.38	\$1,523,874.13	\$2,572,434.13

Graded According to Population of 1930 — Continued.

PAYMENTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
Maintenance	\$797,204.65	\$1,119,587.34	\$634,198.05	\$843,119.22
<i>Departmental</i>	<i>736,229.20</i>	<i>1,062,884.53</i>	<i>586,850.50</i>	<i>763,419.77</i>
General government	44,111.95	67,548.83	36,508.88	47,108.20
Protection of persons and property	111,900.93	152,916.48	90,991.18	119,651.30
Health and sanitation	49,080.59	53,986.61	57,691.22	66,350.75
Highways	157,780.13	157,687.54	52,126.30	91,113.82
Charities	70,150.09	119,558.45	20,147.15	43,284.50
Soldiers' benefits	7,264.79	17,420.79	8,173.25	10,805.18
Schools	288,692.08	396,031.94	274,037.53	362,224.63
Libraries	—	22,833.39	10,420.39	12,165.71
Recreation	3,847.35	40,158.49	28,437.40	6,151.28
Pensions	—	912.50	910.00	986.10
Unclassified	3,401.29	33,829.51	7,407.20	3,578.30
<i>Public service enterprises</i>	<i>57,078.24</i>	<i>66,702.81</i>	<i>39,423.72</i>	<i>79,699.45</i>
Electric light	—	—	—	—
Water	57,078.24	56,219.80	39,423.72	79,699.45
All other	—	483.01	—	—
<i>Cemeteries</i>	<i>3,897.21</i>	<i>—</i>	<i>7,923.83</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	59,146.27	72,067.34	61,483.92	85,707.40
<i>Loans, general purposes</i>	<i>56,014.30</i>	<i>66,489.01</i>	<i>41,841.67</i>	<i>77,942.40</i>
<i>Loans, public service enterprises</i>	<i>3,131.97</i>	<i>5,578.33</i>	<i>19,642.25</i>	<i>7,765.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	168,199.63	500,079.98	129,176.05	163,937.16
<i>Departmental</i>	<i>124,680.12</i>	<i>448,383.34</i>	<i>94,188.17</i>	<i>129,676.08</i>
General government	20,421.40	3,347.07	5,595.90	4,539.00
Protection of persons and property	—	83,564.46	1,828.75	13,338.38
Health and sanitation	31,111.21	9,050.73	8,401.22	26,136.89
Highways	69,325.47	144,626.75	67,606.66	44,062.37
Charities	—	—	—	—
Schools	2,465.04	181,304.52	7,399.51	40,881.19
Libraries	—	1,518.11	—	—
Recreation	1,357.00	8,816.68	3,091.43	718.25
Unclassified	—	16,155.02	264.70	—
<i>Public service enterprises</i>	<i>43,519.51</i>	<i>51,696.64</i>	<i>32,423.18</i>	<i>34,261.08</i>
Electric light	—	—	—	—
Water	43,519.51	51,696.64	32,423.18	34,261.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,564.70</i>	<i>—</i>
Municipal indebtedness	1,318,000.00	802,242.55	551,416.19	1,093,500.00
<i>From sinking funds</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>	<i>75,000.00</i>
<i>From revenue and other sources</i>	<i>1,293,000.00</i>	<i>802,242.55</i>	<i>551,416.19</i>	<i>1,018,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,205,500.00</i>	<i>700,000.00</i>	<i>445,000.00</i>	<i>870,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	30,257.29	12,140.30	6,372.73	75,880.93
<i>To sinking funds from revenue</i>	<i>2,166.04</i>	<i>—</i>	<i>—</i>	<i>2,166.04</i>
<i>All other</i>	<i>28,101.25</i>	<i>12,140.30</i>	<i>6,372.73</i>	<i>75,880.93</i>
Refunds	2,646.88	1,345.22	1,821.35	603.06
Agency, trust, and investment	71,015.57	120,303.36	28,312.98	103,998.60
<i>Taxes and licenses for State</i>	<i>22,982.81</i>	<i>40,180.00</i>	<i>24,054.65</i>	<i>28,542.62</i>
<i>Taxes for county</i>	<i>40,621.65</i>	<i>49,684.03</i>	<i>—</i>	<i>45,058.07</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,511.11</i>	<i>30,439.33</i>	<i>4,258.33</i>	<i>30,397.91</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$856,350.92	\$1,191,654.68	\$695,681.97	\$928,826.62
Permanent debt (except from sinking funds)	1,275,500.00	102,242.55	106,416.19	148,500.00
Sinking fund requirements from revenue	2,156.04	—	—	—
Outlays	168,199.63	500,079.98	129,176.05	163,937.16
Permanent debt from sinking funds	25,000.00	—	—	75,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,205,500.00	700,000.00	445,000.00	870,000.00
Transfers (except to sinking funds) and refunds	30,748.13	13,485.52	8,194.08	76,483.99
Agency, trust, and investment	71,015.57	120,303.36	28,312.98	103,998.60
Total payments	\$2,446,470.29	\$2,627,766.09	\$1,412,781.27	\$2,366,746.37
<i>Balance on hand, including funds</i>	<i>109,173.01</i>	<i>586,583.29</i>	<i>111,092.86</i>	<i>205,687.76</i>
GRAND TOTAL	\$2,555,643.30	\$3,214,349.38	\$1,523,874.13	\$2,572,434.13

¹ Includes \$6,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
REVENUE.	\$1,391,628.96	\$1,396,512.75	\$1,331,663.97	\$936,787.43
General	1,088,316.41	851,877.89	845,390.30	741,440.04
<i>Taxes</i>	<i>1,086,350.85</i>	<i>839,334.71</i>	<i>837,876.71</i>	<i>737,136.04</i>
Property, poll, and income	1,035,765.71	809,540.16	792,870.39	671,789.10
Corporation, bank, etc.	50,585.14	29,794.55	45,006.32	65,346.94
<i>Licenses and permits</i>	<i>406.50</i>	<i>1,606.25</i>	<i>1,380.50</i>	<i>1,209.00</i>
<i>Fines and forfeits</i>	<i>252.15</i>	<i>2,963.50</i>	<i>863.83</i>	<i>1,548.05</i>
<i>Grants and gifts</i>	<i>1,306.91</i>	<i>7,973.43</i>	<i>5,269.26</i>	<i>1,405.70</i>
For expenses	1,306.91	7,973.43	4,769.26	1,406.70
For outlays	—	—	500.00	—
All other	—	—	—	140.25
Commercial	303,312.55	544,634.86	486,273.67	195,347.39
<i>Special assessments</i>	<i>46,252.82</i>	<i>24,367.03</i>	<i>7,412.60</i>	<i>2,807.77</i>
To meet expenses	21,246.55	2,715.32	375.25	—
To meet outlays	25,006.27	21,651.71	7,037.25	2,807.77
<i>Privileges</i>	<i>65,693.32</i>	<i>29,807.79</i>	<i>42,284.19</i>	<i>40,984.34</i>
<i>Departmental</i>	<i>20,683.21</i>	<i>36,876.20</i>	<i>13,083.56</i>	<i>23,809.15</i>
General government	265.25	582.04	3,376.01	568.70
Protection of persons and property	5,521.75	247.19	1,070.36	1,060.69
Health and sanitation	1,098.44	3,608.99	1,397.14	2,649.58
Highways	1,778.65	77.50	117.25	245.26
Charities	7,810.65	13,019.96	5,240.00	9,944.41
Soldiers' benefits	574.30	797.50	1,056.59	585.32
Schools	2,062.35	17,659.32	292.54	7,049.76
Libraries	1,140.62	841.79	538.67	959.42
Recreation	—	41.91	—	746.00
Unclassified	1,431.20	—	—	.01
<i>Public service enterprises</i>	<i>139,796.11</i>	<i>439,906.92</i>	<i>402,770.89</i>	<i>115,965.47</i>
Electric light	—	342,335.98	309,374.22	—
Water	139,796.11	97,570.94	93,396.67	65,797.44
All other	—	—	—	50,168.03
<i>Cemeteries</i>	<i>15,706.55</i>	<i>497.85</i>	<i>159.00</i>	<i>—</i>
<i>Interest</i>	<i>15,180.54</i>	<i>13,179.07</i>	<i>20,558.53</i>	<i>11,780.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,955.73	1,510.84	3,439.95	4,141.15
All other	12,224.81	11,668.23	17,118.58	7,639.51
NON-REVENUE.	\$894,800.25	\$807,049.10	\$842,128.43	\$545,080.89
Offsets to outlays	—	5,259.18	3,944.25	22,406.60
<i>Departmental</i>	<i>—</i>	<i>4,646.40</i>	<i>3,944.25</i>	<i>22,406.60</i>
<i>Public service enterprises</i>	<i>—</i>	<i>612.78</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	779,399.50	713,306.60	748,209.90	425,000.00
<i>Loans, general purposes</i>	<i>89,000.00</i>	<i>76,000.00</i>	<i>116,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>37,000.00</i>	<i>30,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>690,000.00</i>	<i>600,000.00</i>	<i>600,000.00</i>	<i>425,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>399.50</i>	<i>306.60</i>	<i>2,209.90</i>	<i>—</i>
Transfers	453.40	8,871.04	13,927.25	591.73
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	453.40	8,871.04	13,927.25	591.73
Refunds	5,030.98	1,274.67	2,982.57	3,353.34
Agency, trust, and investment	109,916.37	78,337.61	73,064.46	93,729.22
<i>Taxes and licenses for State</i>	<i>34,090.72</i>	<i>22,610.00</i>	<i>22,610.00</i>	<i>28,420.00</i>
<i>Taxes for county</i>	<i>42,066.96</i>	<i>34,132.29</i>	<i>27,958.09</i>	<i>62,660.33</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>33,758.69</i>	<i>21,595.32</i>	<i>22,496.37</i>	<i>2,648.89</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,391,628.96	\$1,401,771.93	\$1,335,608.22	\$959,194.03
Premiums	399.50	306.60	2,209.90	—
Municipal indebtedness	779,000.00	713,000.00	746,000.00	425,000.00
Transfers and refunds	5,484.38	10,145.71	16,909.82	3,945.07
Agency, trust, and investment	109,916.37	78,337.61	73,064.46	93,729.22
Total receipts	\$2,286,429.21	\$2,203,561.85	\$2,173,792.40	\$1,481,868.32
Balance on hand, including funds	71,418.14	154,468.20	229,100.17	185,622.18
GRAND TOTAL	\$2,357,847.35	\$2,358,030.05	\$2,402,892.57	\$1,667,490.50

¹ Includes \$24.20 from administration of trust funds.² Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
Maintenance	\$913,111.58	\$1,042,882.78	\$971,227.84	\$736,082.35
<i>Departmental</i>	<i>824,109.89</i>	<i>739,759.98</i>	<i>630,064.92</i>	<i>645,781.00</i>
General government	50,044.04	28,081.14	46,703.28	37,786.67
Protection of persons and property	194,479.63	105,513.64	86,088.05	59,459.18
Health and sanitation	70,069.20	46,136.57	31,394.57	36,489.74
Highways	111,329.98	104,743.08	96,386.14	113,604.58
Charities	14,125.53	63,027.10	34,326.19	38,417.59
Soldiers' benefits	3,021.00	12,858.98	5,394.81	2,475.19
Schools	291,383.00	314,824.14	290,905.20	311,950.23
Libraries	24,664.46	27,879.94	13,159.26	17,016.58
Recreation	28,596.07	25,201.15	19,303.21	13,415.66
Pensions	13,476.79	—	1,250.00	—
Unclassified	22,920.19	11,491.24	5,154.21	15,165.58
<i>Public service enterprises</i>	<i>65,883.63</i>	<i>301,305.19</i>	<i>339,858.66</i>	<i>90,134.23</i>
Electric light	—	¹ 238,232.05	289,443.62	—
Water	65,883.63	63,073.14	50,415.04	40,017.45
All other	—	—	—	50,116.78
Cemeteries	23,056.17	1,817.61	1,245.76	—
Administration of trust funds	61.89	—	58.50	167.12
Interest	92,315.11	72,977.84	57,384.35	30,538.88
<i>Loans, general purposes</i>	<i>61,921.90</i>	<i>56,626.59</i>	<i>55,984.35</i>	<i>22,257.63</i>
<i>Loans, public service enterprises</i>	<i>30,393.21</i>	<i>16,351.25</i>	<i>1,400.00</i>	<i>8,281.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	337,118.80	370,678.00	471,615.37	196,775.81
<i>Departmental</i>	<i>288,256.86</i>	<i>234,943.52</i>	<i>372,017.82</i>	<i>171,951.02</i>
General government	13,998.50	—	12,281.44	2,028.20
Protection of persons and property	11,951.00	84.84	43,775.69	6,399.38
Health and sanitation	66,196.94	62,839.08	934.07	41,870.13
Highways	182,623.36	40,889.57	156,135.15	106,539.57
Charities	—	—	1,005.27	—
Schools	8,503.42	126,130.03	155,562.16	4,600.99
Libraries	4,008.64	—	—	—
Recreation	—	5,000.00	2,324.04	10,512.75
Unclassified	975.00	—	—	—
<i>Public service enterprises</i>	<i>48,374.77</i>	<i>135,734.48</i>	<i>99,597.55</i>	<i>24,824.79</i>
Electric light	—	¹ 92,481.74	21,432.19	—
Water	48,374.77	43,252.74	78,165.36	24,824.79
All other	—	—	—	—
Cemeteries	487.17	—	—	—
Municipal indebtedness	765,104.35	630,464.00	610,787.22	489,750.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>115,104.35</i>	<i>130,464.00</i>	<i>110,787.22</i>	<i>64,750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>650,000.00</i>	<i>500,000.00</i>	<i>500,000.00</i>	<i>425,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	453.40	8,871.04	13,927.25	591.73
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>453.40</i>	<i>8,871.04</i>	<i>13,927.25</i>	<i>591.73</i>
Refunds	5,030.98	1,274.67	2,982.57	3,353.34
Agency, trust, and investment	105,786.49	76,039.14	73,446.94	93,332.63
<i>Taxes and licenses for State</i>	<i>34,090.72</i>	<i>22,610.00</i>	<i>22,610.00</i>	<i>28,420.00</i>
<i>Taxes for county</i>	<i>42,066.96</i>	<i>34,132.29</i>	<i>27,958.09</i>	<i>62,660.33</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>29,628.81</i>	<i>19,296.85</i>	<i>22,878.85</i>	<i>2,252.30</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,005,426.69	\$1,115,860.62	\$1,028,612.19	\$766,621.23
Permanent debt (except from sinking funds)	115,104.35	130,464.00	110,787.22	64,750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	337,118.80	370,678.00	471,615.37	196,775.81
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	650,000.00	500,000.00	500,000.00	425,000.00
Transfers (except to sinking funds) and refunds	5,484.38	10,145.71	16,909.82	3,945.07
Agency, trust, and investment	105,786.49	76,039.14	73,446.94	93,332.63
Total payments	\$2,218,920.71	\$2,203,187.47	\$2,201,371.54	\$1,550,424.74
Balance on hand, including funds	138,926.64	154,842.58	201,521.03	117,065.76
GRAND TOTAL	\$2,357,847.35	\$2,358,030.05	\$2,402,892.57	\$1,667,490.50

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
REVENUE.	\$968,466.19	\$1,352,727.55	\$591,003.77	\$624,308.02
General	872,320.39	934,910.30	519,289.77	520,630.34
Taxes	861,433.12	926,473.68	513,786.74	514,588.75
Property, poll, and income	841,697.76	829,953.28	489,410.08	507,864.29
Corporation, bank, etc.	19,735.36	96,520.40	24,376.66	6,724.46
Licenses and permits	622.00	1,521.79	1,784.33	1,562.47
Fines and forfeits	1,897.00	1,774.50	398.54	1,990.00
Grants and gifts	8,368.27	4,895.69	3,320.16	2,689.12
For expenses	8,368.27	4,895.69	3,320.16	2,689.12
For outlays	—	—	—	—
All other	—	244.64	—	—
Commercial	96,145.80	417,817.25	71,714.00	103,677.68
Special assessments	11,567.04	12,676.80	2,859.95	1,636.28
To meet expenses	—	589.76	—	1,636.28
To meet outlays	11,567.04	12,087.04	2,859.95	—
Privileges	35,594.02	29,189.40	21,438.61	25,215.78
Departmental	30,255.47	19,800.44	32,790.08	18,564.75
General government	2,183.57	1,393.93	1,758.41	814.29
Protection of persons and property	1,064.10	1,600.58	194.65	276.00
Health and sanitation	4,482.39	3,969.41	645.18	761.44
Highways	—	1,673.40	285.30	10.00
Charities	10,242.05	6,822.93	23,789.78	14,935.55
Soldiers' benefits	870.71	—	768.00	1,031.00
Schools	10,231.94	2,756.54	5,125.86	689.47
Libraries	820.71	603.46	161.90	47.00
Recreation	130.00	976.93	—	—
Unclassified	228.00	3.26	61.00	—
Public service enterprises	—	335,054.25	—	43,650.81
Electric light	—	253,098.30	—	—
Water	—	81,955.95	—	43,650.81
All other	—	—	—	—
Cemeteries	3,858.50	10,834.70	1,357.74	6,314.87
Interest	14,872.77	10,261.66	13,267.62	8,295.19
On sinking funds	—	—	—	—
On trust and investment funds	8,738.86	78.18	—	91.37
All other	6,133.91	10,183.48	13,267.62	8,203.82
NON-REVENUE.	\$801,365.53	\$906,151.60	\$546,434.58	\$513,840.33
Offsets to outlays	7,585.00	8,414.57	3,556.73	1,749.51
Departmental	7,585.00	4,580.12	3,556.73	1,749.51
Public service enterprises	—	3,834.45	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	718,482.85	813,611.43	498,212.00	455,400.00
Loans, general purposes	215,000.00	159,500.00	18,000.00	—
Loans, public service enterprises	—	25,000.00	—	25,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	500,000.00	625,000.00	480,000.00	430,000.00
Unpaid warrants or orders, current year	—	2,391.93	—	—
Premiums	3,482.85	1,719.50	212.00	400.00
Transfers	9,580.99	650.00	155.00	2,025.00
From sinking funds	—	—	—	—
All other	9,580.99	650.00	155.00	2,025.00
Refunds	680.28	3,209.19	1,988.38	2,018.03
Agency, trust, and investment	65,036.41	80,266.41	42,522.47	52,647.79
Taxes and licenses for State	23,416.56	26,730.00	15,750.00	13,930.00
Taxes for county	28,910.22	32,978.42	25,650.00	24,584.78
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	12,709.63	17,768.84	1,122.47	14,133.01
All other	—	2,789.15	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$976,051.19	\$1,361,142.12	\$594,560.50	\$626,057.53
Premiums	3,482.85	1,719.50	212.00	400.00
Municipal indebtedness	715,000.00	811,891.93	498,000.00	455,000.00
Transfers and refunds	10,261.27	3,859.19	2,143.38	4,043.03
Agency, trust, and investment	65,036.41	80,266.41	42,522.47	52,647.79
Total receipts	\$1,769,831.72	\$2,258,879.15	\$1,137,438.35	\$1,138,148.35
Balance on hand, including funds	75,052.43	135,167.98	75,315.61	40,834.83
GRAND TOTAL	\$1,844,884.15	\$2,394,047.13	\$1,212,753.96	\$1,178,983.18

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
Maintenance	\$731,528.13	\$953,178.59	\$515,465.23	\$535,796.88
Departmental	713,446.26	731,116.58	512,717.49	483,573.94
General government	37,480.62	70,045.98	28,844.12	39,227.82
Protection of persons and property	118,909.46	99,053.60	55,692.12	70,436.95
Health and sanitation	54,914.76	68,309.03	31,710.26	20,325.90
Highways	91,940.34	78,542.45	85,072.44	43,957.39
Charities	55,591.28	34,383.94	67,710.16	46,559.13
Soldiers' benefits	8,866.25	3,679.04	15,883.26	17,571.10
Schools	287,130.32	337,734.43	205,051.17	213,760.29
Libraries	19,440.20	17,904.45	4,999.11	7,596.35
Recreation	27,328.94	10,887.89	13,096.05	12,599.11
Pensions	2,050.00	2,475.87	—	1,024.80
Unclassified	9,794.09	8,098.90	4,658.80	10,515.10
Public service enterprises	—	214,050.74	—	45,616.94
Electric light	—	171,740.34	—	—
Water	—	42,310.40	—	45,616.94
All other	—	—	—	—
Cemeteries	18,081.87	8,012.27	2,747.74	6,606.00
Administration of trust funds	—	—	—	—
Interest	30,002.21	68,207.92	21,689.90	15,443.21
Loans, general purposes	30,002.21	65,927.64	21,089.90	14,255.29
Loans, public service enterprises	—	2,280.28	—	1,187.92
Loans, cemeteries	—	—	—	—
Outlays	335,215.95	458,838.12	110,411.12	73,579.51
Departmental	334,019.95	378,069.16	109,411.12	63,388.69
General government	—	5,594.28	175.00	—
Protection of persons and property	18,669.52	7,558.23	150.00	15,100.00
Health and sanitation	19,077.77	41,234.43	20,717.89	5,506.38
Highways	101,195.87	94,816.59	68,521.77	29,589.56
Charities	9,321.23	—	90.00	—
Schools	175,755.56	157,536.89	11,985.73	1,149.50
Libraries	—	610.68	—	—
Recreation	4,000.00	70,316.36	7,770.73	2,043.25
Unclassified	6,000.00	401.70	—	—
Public service enterprises	—	75,502.42	—	20,158.92
Electric light	—	40,283.85	—	—
Water	—	35,218.57	—	20,158.92
All other	—	—	—	—
Cemeteries	1,196.00	5,266.54	1,000.00	31.90
Municipal indebtedness	546,731.70	762,923.17	483,000.00	470,958.75
From sinking funds	—	—	—	—
From revenue and other sources	46,731.70	152,326.66	33,000.00	20,958.75
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	500,000.00	600,000.00	450,000.00	450,000.00
Warrants or orders, previous years	—	10,596.51	—	—
Transfers	9,580.99	650.00	155.00	2,025.00
To sinking funds from revenue	—	—	—	—
All other	9,580.99	650.00	155.00	2,025.00
Refunds	680.28	3,209.19	1,988.38	2,018.03
Agency, trust, and investment	66,324.51	75,681.72	42,479.74	52,442.51
Taxes and licenses for State	23,416.56	26,750.00	15,750.00	13,930.00
Taxes for county	28,910.22	32,978.42	26,650.00	24,584.78
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	13,997.73	13,184.15	1,079.74	13,927.73
All other	—	2,789.15	—	—
RECAPITULATION.				
Maintenance and interest	\$761,530.34	\$1,021,386.51	\$536,555.13	\$551,240.09
Permanent debt (except from sinking funds)	46,731.70	152,326.66	33,000.00	20,958.75
Sinking fund requirements from revenue	—	—	—	—
Outlays	335,215.95	458,838.12	110,411.12	73,579.51
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	500,000.00	610,596.51	450,000.00	450,000.00
Transfers (except to sinking funds) and refunds	10,261.27	3,859.19	2,143.38	4,043.03
Agency, trust, and investment	66,324.51	75,681.72	42,479.74	52,442.51
Total payments	\$1,720,063.77	\$2,322,688.71	\$1,174,589.37	\$1,152,263.89
Balance on hand, including funds	124,820.38	71,558.42	38,164.69	26,719.29
GRAND TOTAL	\$1,844,884.15	\$2,394,047.13	\$1,212,753.96	\$1,178,983.18

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
REVENUE.	\$514,171.58	\$826,851.56	\$797,454.98	\$529,669.19
General	456,004.60	613,451.78	695,641.65	433,083.31
Taxes	433,018.85	572,139.49	688,238.82	421,639.74
Property, poll, and income	406,398.54	550,195.92	610,378.29	387,767.89
Corporation, bank, etc.	26,620.31	21,943.57	77,860.53	33,871.85
Licenses and permits	1,261.75	2,864.25	1,778.71	2,631.25
Fines and forfeits	514.00	508.33	2,688.48	615.00
Grants and gifts	21,210.00	37,949.71	2,493.14	8,197.32
For expenses	21,210.00	37,949.71	2,493.14	8,197.32
For outlays	—	—	—	—
All other	—	—	442.50	—
Commercial	58,166.98	213,399.78	101,813.33	96,585.88
Special assessments	2,242.87	6,284.23	1,631.29	1,826.85
To meet expenses	—	301.89	729.29	—
To meet outlays	2,242.87	5,982.34	902.00	1,826.85
Privileges	23,170.65	28,512.27	29,028.82	17,369.68
Departmental	22,036.68	100,181.22	17,862.62	27,579.67
General government	408.00	1.10	3,406.85	711.05
Protection of persons and property	1,496.51	508.42	563.89	3,701.62
Health and sanitation	67.00	25,081.64	1,816.73	449.77
Highways	3.00	1,255.72	38.02	1,053.29
Charities	9,910.65	69,333.58	6,718.15	9,406.99
Soldiers' benefits	1,288.75	880.75	1,815.07	702.00
Schools	7,869.55	2,113.57	960.73	11,237.16
Libraries	481.22	871.44	—	317.69
Recreation	—	—	2,543.18	—
Unclassified	512.00	135.00	—	—
Public service enterprises	—	55,623.24	40,427.32	37,794.06
Electric light	—	—	—	—
Water	—	55,363.24	38,257.32	37,744.06
All other	—	160.00	2,170.00	50.00
Cemeteries	2,325.77	—	7,753.85	1,480.50
Interest	8,391.01	22,898.82	6,109.43	10,636.22
On sinking funds	—	1,791.82	—	—
On trust and investment funds	2,114.67	7,752.24	967.71	2,699.35
All other	6,276.34	13,354.76	4,141.72	7,835.87
NON-REVENUE.	\$596,394.27	\$944,533.39	\$553,165.59	\$506,023.98
Offsets to outlays	—	31,900.55	150.00	393.60
Departmental	—	29,930.51	160.00	—
Public service enterprises	—	1,970.04	—	393.60
Cemeteries	—	—	—	—
Municipal indebtedness	511,500.00	804,630.00	450,050.00	465,000.00
Loans, general purposes	—	34,000.00	—	20,000.00
Loans, public service enterprises	—	30,630.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	511,500.00	740,000.00	450,000.00	445,000.00
Unpaid warrants or orders, current year	—	—	50.00	—
Premiums	—	—	—	—
Transfers	20,000.00	16,050.49	524.25	—
From sinking funds	20,000.00	16,000.00	—	—
All other	—	6,050.49	524.25	—
Refunds	259.09	3,128.26	2,105.20	917.91
Agency, trust, and investment	64,635.18	88,824.09	100,336.14	39,712.47
Taxes and licenses for State	15,288.15	16,590.00	27,930.00	13,452.08
Taxes for county	24,852.00	25,044.44	63,835.60	21,888.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	24,495.03	47,189.65	8,570.54	4,372.39
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$514,171.58	\$858,752.11	\$797,604.98	\$530,062.79
Premiums	—	—	—	—
Municipal indebtedness	511,500.00	804,630.00	450,050.00	465,000.00
Transfers and refunds	20,259.09	19,178.75	2,629.45	917.91
Agency, trust, and investment	64,635.18	88,824.09	100,336.14	39,712.47
Total receipts	\$1,110,565.85	\$1,771,384.95	\$1,350,620.57	\$1,035,693.17
Balance on hand, including funds	27,314.66	49,189.53	90,401.91	110,688.16
GRAND TOTAL	\$1,137,880.51	\$1,820,574.48	\$1,441,022.48	\$1,146,381.33

1 Includes \$50,222.83 from Leonard Morse Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
Maintenance	\$460,183.78	\$706,642.19	\$660,779.71	\$448,236.91
Departmental	455,268.60	683,212.23	617,423.81	424,381.81
General government	29,201.55	34,694.12	35,143.05	36,481.17
Protection of persons and property	72,188.50	90,699.37	101,616.81	48,566.50
Health and sanitation	21,983.38	41,712.03	48,067.33	27,183.73
Highways	65,826.93	88,512.28	100,578.42	56,114.82
Charities	69,765.64	145,026.83	47,856.38	72,009.37
Soldiers' benefits	7,935.12	8,781.32	13,461.25	12,774.85
Schools	166,376.72	235,845.20	239,063.68	153,860.46
Libraries	11,011.09	16,963.08	10,853.96	10,108.34
Recreation	2,744.49	9,250.10	15,371.38	3,729.06
Pensions	848.00	2,174.90	2,518.62	450.00
Unclassified	7,387.18	9,553.00	2,892.93	3,103.51
Public service enterprises	—	23,429.96	27,326.44	21,865.33
Electric light	—	—	—	—
Water	—	23,429.96	26,847.53	21,661.33
All other	—	—	478.91	204.00
Cemeteries	4,915.18	—	16,029.46	1,989.77
Administration of trust funds	—	—	—	—
Interest	17,089.66	50,904.34	21,788.48	32,944.85
Loans, general purposes	17,089.66	45,695.92	20,860.98	32,944.85
Loans, public service enterprises	—	6,208.42	927.50	—
Loans, cemeteries	—	—	—	—
Outlays	41,637.27	195,539.39	157,039.23	28,934.47
Departmental	41,637.27	139,153.02	126,174.87	23,332.69
General government	105.00	2,355.36	375.85	1,238.39
Protection of persons and property	125.00	3,918.13	26,772.37	1,103.06
Health and sanitation	5,102.84	11,887.08	7,496.92	2,918.98
Highways	36,304.43	112,271.88	81,595.46	1,654.29
Charities	—	1,640.00	—	1,498.39
Schools	—	1,437.50	4,168.67	1,649.10
Libraries	—	458.07	—	—
Recreation	—	5,185.00	3,986.33	—
Unclassified	—	—	779.27	13,270.48
Public service enterprises	—	56,386.87	29,606.49	6,601.78
Electric light	—	—	—	—
Water	—	56,386.87	20,628.88	5,601.78
All other	—	—	8,977.61	—
Cemeteries	—	—	2,267.87	—
Municipal indebtedness	523,110.00	686,835.00	455,659.16	541,500.00
From sinking funds	20,000.00	20,665.00	—	—
From revenue and other sources	38,110.00	71,170.00	55,166.66	56,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	465,000.00	595,000.00	400,000.00	485,000.00
Warrants or orders, previous years	—	—	492.50	—
Transfers	20,000.00	16,050.49	524.25	—
To sinking funds from revenue	—	—	—	—
All other	20,000.00	16,050.49	524.25	—
Refunds	259.09	3,128.26	2,105.20	917.91
Agency, trust, and investment	45,427.10	85,809.75	100,208.78	40,331.01
Taxes and licenses for State	15,288.15	16,590.00	27,930.00	13,452.08
Taxes for county	24,852.00	25,044.44	63,835.60	21,888.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	5,286.95	44,175.31	8,443.18	4,990.93
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$477,273.44	\$757,546.53	\$682,568.19	\$481,181.76
Permanent debt (except from sinking funds)	38,110.00	71,170.00	55,166.66	56,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	41,637.27	195,539.39	157,039.23	28,934.47
Permanent debt from sinking funds	20,000.00	20,665.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	465,000.00	595,000.00	400,492.50	485,000.00
Transfers (except to sinking funds) and refunds	20,259.09	19,178.75	2,629.45	917.91
Agency, trust, and investment	45,427.10	85,809.75	100,208.78	40,331.01
Total payments	\$1,107,706.90	\$1,744,909.42	\$1,398,104.81	\$1,092,865.15
Balance on hand, including funds	30,173.61	75,665.06	42,917.67	53,516.18
GRAND TOTAL	\$1,137,880.51	\$1,820,574.48	\$1,441,022.48	\$1,146,381.33

¹ Includes \$84,796.81 for Leonard Morse Hospital.² For Leonard Morse Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
REVENUE.	\$867,790.65	\$522,683.39	\$1,025,771.42	\$544,273.42
General	515,391.31	418,483.57	848,917.39	453,034.20
<i>Taxes</i>	<i>510,309.39</i>	<i>409,058.57</i>	<i>845,282.73</i>	<i>443,497.56</i>
Property, poll, and income	494,742.45	342,938.56	812,617.99	392,104.44
Corporation, bank, etc.	15,566.94	66,120.01	32,664.74	51,393.12
Licenses and permits	363.50	1,331.00	1,184.47	513.00
Fines and forfeits	3,031.10	1,175.25	366.00	2,153.00
Grants and gifts	1,687.32	6,918.75	2,084.19	6,870.64
For expenses	1,687.32	6,918.75	2,084.19	6,870.64
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	352,399.34	104,199.82	176,854.03	91,239.22
<i>Special assessments</i>	<i>542.30</i>	<i>1,246.64</i>	<i>21,616.24</i>	<i>3,144.65</i>
To meet expenses	385.89	—	—	—
To meet outlays	156.41	1,246.64	21,616.24	3,144.65
Privileges	19,879.90	14,472.02	51,578.86	19,638.01
Departmental	41,782.76	16,661.34	15,416.09	58,048.31
General government	716.95	1,718.58	2,597.91	2,012.23
Protection of persons and property	473.95	1,778.44	401.92	208.62
Health and sanitation	1,064.76	461.40	3,114.83	1,496.77
Highways	25.92	1.00	2,293.64	68.27
Charities	32,547.86	9,177.18	4,697.23	44,462.70
Soldiers' benefits	1,317.00	877.99	292.50	792.50
Schools	4,804.20	2,196.37	400.10	8,680.04
Libraries	829.66	338.38	209.75	327.18
Recreation	—	—	—	—
Unclassified	2.46	12.00	1,408.21	—
Public service enterprises	268,890.29	52,439.83	59,501.84	—
Electric light	169,718.49	—	—	—
Water	99,171.80	52,439.83	59,501.84	—
All other	—	—	—	—
Cemeteries	—	6,441.96	11,498.87	8,291.93
Interest	21,304.09	13,038.03	17,242.13	7,116.32
On sinking funds	3,531.97	—	—	—
On trust and investment funds	11,906.95	1,326.06	3,654.33	3,532.59
All other	5,865.17	11,711.97	13,587.80	3,583.73
NON-REVENUE.	\$599,359.07	\$988,885.28	\$715,539.08	\$453,507.35
Offsets to outlays	15,426.22	5,304.97	25,485.74	8,028.21
Departmental	10,880.47	4,738.63	16,931.46	8,028.21
Public service enterprises	4,545.75	666.34	8,554.28	—
Cemeteries	—	—	—	—
Municipal indebtedness	464,632.00	525,000.00	568,371.50	321,130.00
Loans, general purposes	300,000.00	—	165,000.00	46,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	160,000.00	525,000.00	400,000.00	275,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	4,632.00	—	3,371.50	130.00
Transfers	17,310.75	177,247.41	18,656.94	8,910.42
From sinking funds	—	175,000.00	—	—
All other	17,310.75	2,247.41	18,656.94	8,910.42
Refunds	155.31	11,539.79	2,736.05	1,128.56
Agency, trust, and investment	101,834.79	269,793.11	100,288.85	114,310.16
Taxes and licenses for State	12,950.00	17,348.64	27,362.99	14,420.00
Taxes for county	22,855.20	28,158.00	41,212.36	35,735.40
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	66,029.59	224,286.47	31,713.50	64,154.76
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$883,216.87	\$527,988.36	\$1,051,257.16	\$552,301.63
Premiums	4,632.00	—	3,371.50	130.00
Municipal indebtedness	460,000.00	525,000.00	565,000.00	321,000.00
Transfers and refunds	17,466.06	188,787.20	21,392.99	10,038.98
Agency, trust, and investment	101,834.79	269,793.11	100,288.85	114,310.16
Total receipts	\$1,467,149.72	\$1,511,568.67	\$1,741,310.50	\$997,780.77
Balance on hand, including funds	142,711.41	85,587.22	75,560.69	108,150.59
GRAND TOTAL	\$1,609,861.13	\$1,597,155.89	\$1,816,871.19	\$1,106,931.36

¹ Includes \$7.50 from administration of trust funds.² Includes \$21,994.49 from Hunt Memorial Hospital.³ Includes \$32,027.88 from Plunkett Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
Maintenance	\$711,935.12	\$491,019.81	\$705,409.05	\$442,831.18
<i>Departmental</i>	<i>504,868.88</i>	<i>443,845.55</i>	<i>660,976.80</i>	<i>436,887.94</i>
General government	25,539.64	29,774.32	59,918.52	23,855.62
Protection of persons and property	76,255.61	67,540.38	103,743.49	30,752.73
Health and sanitation	26,836.28	24,253.78	57,893.63	27,460.74
Highways	72,058.96	58,588.76	96,796.44	43,042.48
Charities	¹ 64,632.51	65,424.05	23,607.16	² 119,567.24
Soldiers' benefits	12,494.34	5,150.10	2,084.25	5,698.60
Schools	203,858.02	168,478.30	255,600.08	160,339.41
Libraries	10,860.69	12,996.19	9,089.98	11,707.32
Recreation	5,412.89	5,837.09	33,441.87	1,874.51
Pensions	910.16	—	5,883.35	—
Unclassified	6,009.28	5,802.58	12,918.03	12,589.29
<i>Public service enterprises</i>	<i>206,809.99</i>	<i>37,335.67</i>	<i>32,410.48</i>	—
Electric light	155,651.00	—	—	—
Water	51,158.99	37,335.67	32,410.48	—
All other	—	—	—	—
<i>Cemeteries</i>	—	9,652.26	12,009.27	5,861.17
<i>Administration of trust funds</i>	256.75	186.33	12.50	82.07
Interest	33,668.89	13,876.12	43,202.48	24,529.22
<i>Loans, general purposes</i>	<i>17,480.61</i>	<i>13,328.62</i>	<i>46,377.48</i>	<i>24,529.22</i>
<i>Loans, public service enterprises</i>	<i>16,188.38</i>	<i>547.50</i>	<i>1,825.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	349,101.09	104,368.22	273,097.39	96,775.70
<i>Departmental</i>	<i>320,269.57</i>	<i>78,827.13</i>	<i>204,307.97</i>	<i>93,775.70</i>
General government	235.00	—	—	184.00
Protection of persons and property	—	1,155.01	—	—
Health and sanitation	51,165.18	1,194.91	47,636.62	50,301.27
Highways	28,258.75	76,117.21	114,633.04	37,539.85
Charities	³ 1,240.16	—	—	⁴ 5,750.58
Schools	238,156.26	—	5,840.96	—
Libraries	—	—	15,760.89	—
Recreation	498.27	360.00	20,436.46	—
Unclassified	715.95	—	—	—
<i>Public service enterprises</i>	<i>28,831.62</i>	<i>24,965.59</i>	<i>61,023.63</i>	—
Electric light	883.02	—	—	—
Water	27,948.50	24,965.59	61,023.63	—
All other	—	—	—	—
<i>Cemeteries</i>	—	575.50	7,765.79	3,000.00
Municipal indebtedness	203,200.00	€80,400.00	485,936.86	327,000.00
<i>From sinking funds</i>	—	175,000.00	—	—
<i>From revenue and other sources</i>	43,200.00	8,500.00	85,936.86	52,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	160,000.00	496,900.00	400,000.00	275,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	17,310.75	177,247.41	18,656.94	8,910.42
<i>To sinking funds from revenue</i>	4,654.66	—	—	—
<i>All other</i>	12,656.09	177,247.41	18,656.94	8,910.42
Refunds	155.31	11,539.79	2,736.05	1,128.56
Agency, trust, and investment	112,987.17	66,928.05	98,486.69	114,901.14
<i>Taxes and licenses for State</i>	12,960.00	17,348.64	27,362.99	14,420.00
<i>Taxes for county</i>	22,855.20	28,158.00	41,212.36	55,735.40
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	77,181.97	21,421.41	29,911.34	64,745.74
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$745,604.01	\$504,895.93	\$753,611.53	\$467,360.40
Permanent debt (except from sinking funds)	43,200.00	8,500.00	85,936.86	52,000.00
Sinking fund requirements from revenue	4,654.66	—	—	—
Outlays	349,101.09	104,368.22	273,097.39	96,775.70
Permanent debt from sinking funds	—	175,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	160,000.00	496,900.00	400,000.00	275,000.00
Transfers (except to sinking funds) and refunds	12,811.40	188,787.20	21,392.99	10,038.98
Agency, trust, and investment	112,987.17	66,928.05	98,486.69	114,901.14
Total payments	\$1,428,358.33	\$1,545,379.40	\$1,632,525.46	\$1,016,076.22
Balance on hand, including funds	181,502.80	51,776.49	184,345.73	90,855.14
GRAND TOTAL	\$1,609,861.13	\$1,597,155.89	\$1,816,871.19	\$1,106,931.36

¹ Includes \$28,809.32 for Hunt Memorial Hospital.² Includes \$54,273.79 for Plunkett Memorial Hospital.³ For Hunt Memorial Hospital.⁴ For Plunkett Memorial Hospital.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
REVENUE.	\$497,602.92	\$1,316,792.39	\$460,631.25	\$462,297.34
General	352,736.59	852,912.68	397,410.20	414,664.10
Taxes	346,940.47	846,647.25	384,741.00	380,691.37
Property, poll, and income	311,836.59	808,545.23	345,413.75	369,212.53
Corporation, bank, etc.	35,103.88	38,102.02	39,327.25	11,478.84
Licenses and permits	711.00	3,265.21	1,617.00	2,254.02
Fines and forfeits	1,878.00	575.50	1,976.47	1,409.96
Grants and gifts	3,207.12	2,424.72	9,075.73	30,308.76
For expenses	3,207.12	2,424.72	9,075.73	30,308.76
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	144,866.33	463,879.71	63,221.05	47,633.24
Special assessments	2,552.37	18,188.99	3,849.88	1,869.67
To meet expenses	876.50	2,697.47	—	—
To meet outlays	1,675.87	15,491.52	3,849.88	1,859.67
Privileges	20,692.32	47,684.51	12,302.88	15,615.06
Departmental	52,985.44	67,946.13	17,799.51	17,243.08
General government	571.90	1,585.64	950.98	865.39
Protection of persons and property	1,869.57	3,091.27	318.63	196.46
Health and sanitation	677.81	46,255.47	2,298.93	2,096.22
Highways	322.00	8,936.16	68.85	156.93
Charities	136,685.73	1,203.56	9,222.50	7,751.64
Soldiers' benefits	839.00	211.50	187.00	682.00
Schools	11,687.88	3,288.57	4,710.62	5,494.44
Libraries	296.55	1,275.30	—	—
Recreation	—	41.80	—	—
Unclassified	35.00	2,056.86	42.00	—
Public service enterprises	57,853.11	319,674.14	22,365.72	1,592.08
Electric light	—	223,654.40	—	—
Water	57,853.11	96,019.74	22,365.72	—
All other	—	—	—	1,592.08
Cemeteries	4,004.94	—	1,161.60	—
Interest	6,778.15	10,385.94	5,742.06	11,323.35
On sinking funds	—	—	—	—
On trust and investment funds	2,356.10	1,310.75	711.37	6,880.60
All other	4,422.05	9,075.19	5,030.69	4,442.75
NON-REVENUE.	\$479,196.46	\$830,085.28	\$506,559.51	\$335,477.36
Offsets to outlays	5,972.73	1,210.76	13,784.93	—
Departmental	5,972.73	1,210.76	13,784.93	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	425,000.00	721,632.00	430,001.75	300,000.00
Loans, general purposes	—	60,000.00	—	—
Loans, public service enterprises	—	60,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	425,000.00	600,000.00	430,000.00	300,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	1,632.00	1.75	—
Transfers	2,391.58	29,368.45	1,610.86	5,288.47
From sinking funds	—	—	—	—
All other	2,391.58	29,368.45	1,610.86	5,288.47
Refunds	1,565.69	13,936.07	1,405.23	953.24
Agency, trust, and investment	44,266.46	63,938.00	59,756.74	29,235.65
Taxes and licenses for State	13,650.00	28,618.52	16,015.39	12,740.00
Taxes for county	24,090.61	35,315.48	40,559.46	15,991.15
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,525.85	4.00	4,181.89	504.60
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$503,575.65	\$1,318,003.15	\$474,416.18	\$462,297.34
Premiums	—	1,632.00	1.75	—
Municipal indebtedness	425,000.00	720,000.00	430,000.00	300,000.00
Transfers and refunds	3,957.27	43,304.52	3,016.09	6,241.71
Agency, trust, and investment	44,266.46	63,938.00	59,756.74	29,235.65
Total receipts	\$976,799.38	\$2,146,877.67	\$967,190.76	\$797,774.70
Balance on hand, including funds	50,906.23	64,064.30	72,213.71	47,676.65
GRAND TOTAL	\$1,027,705.61	\$2,210,941.97	\$1,039,404.47	\$845,451.35

¹ Includes \$30,992.30 from Amesbury Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
Maintenance	\$420,636.00	\$948,518.30	\$409,828.76	\$391,377.33
<i>Departmental</i>	<i>388,460.72</i>	<i>729,538.57</i>	<i>383,185.62</i>	<i>390,928.06</i>
General government	23,197.22	43,227.83	29,421.40	29,880.99
Protection of persons and property	55,397.31	134,118.02	48,119.68	52,985.00
Health and sanitation	14,761.56	52,402.36	28,796.16	35,924.67
Highways	50,354.84	75,800.95	51,196.70	58,892.02
Charities	192,596.75	14,860.35	51,109.69	38,780.62
Soldiers' benefits	5,405.44	2,387.00	3,957.31	3,946.18
Schools	132,104.69	295,238.77	147,103.08	164,383.82
Libraries	7,363.96	17,925.30	16,100.00	—
Recreation	5,161.07	27,621.24	2,869.19	5,149.15
Pensions	—	6,933.50	—	—
Unclassified	2,117.88	59,023.25	4,512.41	980.60
<i>Public service enterprises</i>	<i>26,495.34</i>	<i>218,979.73</i>	<i>23,537.58</i>	<i>454.28</i>
Electric light	—	143,444.39	—	—
Water	26,495.34	75,535.34	23,537.58	—
All other	—	—	—	454.28
<i>Cemeteries</i>	<i>5,679.94</i>	<i>—</i>	<i>3,105.66</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	24,687.84	80,467.05	7,120.40	13,391.67
<i>Loans, general purposes</i>	<i>17,687.84</i>	<i>66,318.71</i>	<i>7,120.40</i>	<i>13,391.67</i>
<i>Loans, public service enterprises</i>	<i>7,000.00</i>	<i>14,148.34</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	114,175.94	400,002.61	108,815.59	34,526.86
<i>Departmental</i>	<i>104,675.94</i>	<i>233,856.32</i>	<i>89,327.21</i>	<i>29,796.90</i>
General government	—	2,026.58	—	250.00
Protection of persons and property	29,097.00	8,839.71	11,085.00	1,306.51
Health and sanitation	8,179.67	87,751.57	23,436.81	1,831.10
Highways	52,718.05	102,647.52	44,185.40	17,083.29
Charities	2,833.00	—	1,245.00	760.09
Schools	—	4,529.12	9,375.00	7,913.12
Libraries	—	—	—	—
Recreation	751.13	26,297.82	—	488.37
Unclassified	10,097.09	1,763.00	—	164.42
<i>Public service enterprises</i>	<i>9,500.00</i>	<i>166,147.29</i>	<i>19,488.38</i>	<i>4,729.96</i>
Electric light	—	104,775.23	—	—
Water	9,500.00	61,372.06	19,488.38	—
All other	—	—	—	4,729.96
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	391,250.00	614,881.78	344,000.00	328,535.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>\$ 66,250.00</i>	<i>114,881.78</i>	<i>14,000.00</i>	<i>28,535.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>325,000.00</i>	<i>500,000.00</i>	<i>330,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,391.58	29,368.45	1,610.86	5,288.47
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,391.58</i>	<i>29,368.45</i>	<i>1,610.86</i>	<i>5,288.47</i>
Refunds	1,565.69	13,936.07	1,405.23	953.24
Agency, trust, and investment	44,286.98	63,983.86	59,015.77	30,063.35
<i>Taxes and licenses for State</i>	<i>13,650.00</i>	<i>28,618.52</i>	<i>15,015.39</i>	<i>12,740.00</i>
<i>Taxes for county</i>	<i>24,090.61</i>	<i>35,315.48</i>	<i>40,559.46</i>	<i>15,991.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,546.37</i>	<i>49.86</i>	<i>3,440.92</i>	<i>1,332.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$445,323.84	\$1,028,985.35	\$416,949.16	\$404,769.00
Permanent debt (except from sinking funds)	\$ 66,250.00	114,881.78	14,000.00	28,535.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	114,175.94	400,002.61	108,815.59	34,526.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	325,000.00	500,000.00	330,000.00	300,000.00
Transfers (except to sinking funds) and refunds	3,957.27	43,304.52	3,016.09	6,241.71
Agency, trust, and investment	44,286.98	63,983.86	59,015.77	30,063.35
Total payments	\$998,994.03	\$2,151,158.12	\$931,796.61	\$804,135.92
Balance on hand, including funds	28,711.58	59,783.85	107,607.86	41,315.43
GRAND TOTAL	\$1,027,705.61	\$2,210,941.97	\$1,039,404.47	\$845,451.35

¹ Includes \$45,659.54 for Amesbury Hospital.² For Amesbury Hospital.³ Includes \$1,134.07 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
REVENUE.	\$936,295.87	\$572,617.22	\$749,587.88	\$602,212.25
General	761,003.00	414,628.16	595,758.70	353,972.17
Taxes	763,749.57	410,876.28	593,232.64	350,352.14
Property, poll, and income	724,582.63	367,500.48	575,832.23	330,260.14
Corporation, bank, etc.	29,166.94	43,374.80	17,400.41	20,092.00
Licenses and permits	2,960.70	1,404.80	935.00	839.08
Fines and forfeits	1,922.50	1,331.89	588.01	958.70
Grants and gifts	2,370.23	1,016.19	967.05	1,822.25
For expenses	2,370.23	1,016.19	967.05	1,822.25
For outlays	—	—	—	—
All other	—	—	86.00	—
Commercial	175,292.87	157,989.06	153,829.18	248,240.08
Special assessments	40,541.65	—	10,465.80	2,454.53
To meet expenses	8,075.00	—	2,550.50	514.65
To meet outlays	32,466.65	—	7,915.30	1,939.88
Privileges	50,694.96	19,592.80	39,762.67	22,619.77
Departmental	20,762.00	23,935.49	7,844.05	1,253,321.05
General government	457.00	2,109.78	520.48	6.35
Protection of persons and property	194.95	679.90	97.41	377.55
Health and sanitation	292.23	8,268.75	1,600.95	11,147.54
Highways	652.50	—	124.62	147.43
Charities	18,025.52	5,002.16	2,671.88	10,161.28
Soldiers' benefits	157.33	898.00	564.00	606.00
Schools	558.08	6,537.05	513.51	392.88
Libraries	388.10	384.75	409.96	207.59
Recreation	—	—	319.40	112.05
Unclassified	26.29	55.10	1,021.84	1,162.38
Public service enterprises	53,029.23	101,381.85	78,889.96	194,733.61
Electric light	—	—	—	153,052.24
Water	53,029.23	59,995.72	78,889.96	41,681.37
All other	—	41,386.13	8,283.50	—
Cemeteries	—	5,689.77	8,583.20	5,111.12
Interest	30,275.03	7,389.15	—	—
On sinking funds	—	1,326.12	—	—
On trust and investment funds	1,921.53	285.96	1,507.90	140.21
All other	28,353.50	5,777.07	7,075.30	4,970.91
NON-REVENUE.	\$1,494,441.36	\$352,448.18	\$481,730.42	\$258,965.03
Offsets to outlays	22,383.61	12,161.08	6,717.60	1,000.00
Departmental	19,620.83	12,161.08	6,717.60	1,000.00
Public service enterprises	2,762.78	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,410,322.85	300,000.00	389,302.77	223,000.00
Loans, general purposes	705,000.00	—	88,000.00	83,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	700,000.00	300,000.00	300,000.00	140,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	5,322.85	—	1,302.77	—
Transfers	2,660.88	683.60	15,528.20	4,056.84
From sinking funds	—	—	—	—
All other	2,660.88	683.60	15,528.20	4,056.84
Refunds	3,174.93	687.74	1,818.44	671.96
Agency, trust, and investment	55,899.09	38,915.76	68,363.41	30,236.23
Taxes and licenses for State	18,970.00	12,110.00	33,349.06	11,340.00
Taxes for county	23,457.09	16,722.00	41,139.35	14,233.88
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	13,472.00	7,083.76	3,875.00	4,662.35
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$958,679.48	\$584,778.30	\$756,305.48	\$603,212.25
Premiums	5,322.85	—	1,302.77	—
Municipal indebtedness	1,405,000.00	300,000.00	388,000.00	223,000.00
Transfers and refunds	5,835.81	1,371.34	17,346.64	4,728.80
Agency, trust, and investment	55,899.09	38,915.76	68,363.41	30,236.23
Total receipts	\$2,430,737.23	\$925,065.40	\$1,231,318.30	\$861,177.28
Balance on hand, including funds	187,184.05	122,434.27	209,123.45	92,406.32
GRAND TOTAL	\$2,617,921.28	\$1,047,499.67	\$1,440,441.75	\$953,583.60

¹ Includes \$8 from administration of trust funds.² Includes \$15,457.44 from Glover Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
Maintenance	\$552,396.96	\$447,773.99	\$568,190.05	\$460,848.46
<i>Departmental</i>	<i>521,982.41</i>	<i>363,778.88</i>	<i>531,450.05</i>	<i>326,551.62</i>
General government	38,677.81	20,590.35	39,544.79	20,173.25
Protection of persons and property	77,411.52	46,060.96	97,030.05	68,153.90
Health and sanitation	33,812.47	15,705.89	42,261.65	24,919.08
Highways	68,504.11	73,640.69	88,999.14	46,371.32
Charities	¹ 43,247.79	25,939.02	14,943.34	44,976.64
Soldiers' benefits	5,286.15	6,136.80	9,620.83	1,973.00
Schools	219,146.78	160,296.71	185,402.77	108,762.98
Libraries	8,793.71	6,636.68	10,116.28	8,232.34
Recreation	19,715.52	6,286.14	26,982.01	1,239.50
Pensions	—	—	5,074.44	—
Unclassified	7,386.55	2,485.64	11,474.75	1,749.61
<i>Public service enterprises</i>	<i>30,414.55</i>	<i>70,568.70</i>	<i>31,911.78</i>	<i>134,288.84</i>
Electric light	—	—	—	109,478.25
Water	30,414.55	28,145.88	31,911.78	24,810.59
All other	—	42,422.82	—	—
<i>Cemeteries</i>	<i>—</i>	<i>13,426.41</i>	<i>4,788.22</i>	<i>—</i>
Administration of trust funds	—	—	40.00	8.00
Interest	64,133.11	23,246.05	53,973.60	15,990.61
<i>Loans, general purposes</i>	<i>60,201.86</i>	<i>13,608.05</i>	<i>38,550.32</i>	<i>13,180.61</i>
<i>Loans, public service enterprises</i>	<i>3,931.25</i>	<i>9,638.00</i>	<i>15,423.28</i>	<i>2,810.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	895,533.86	83,174.41	211,850.94	194,994.58
<i>Departmental</i>	<i>866,506.89</i>	<i>70,404.95</i>	<i>201,974.39</i>	<i>156,023.27</i>
General government	1,370.80	1,000.00	293.34	115.00
Protection of persons and property	20,993.67	2,652.84	6,003.24	23,052.70
Health and sanitation	72,903.03	3,175.97	88,408.35	29,935.41
Highways	127,089.63	60,595.40	55,866.26	98,400.64
Charities	² 1,007.85	—	—	1,051.17
Schools	639,297.91	1,998.64	44,614.00	1,063.93
Libraries	—	—	6,789.20	1,404.42
Recreation	3,600.00	982.10	—	1,000.00
Unclassified	244.00	—	—	—
<i>Public service enterprises</i>	<i>29,026.97</i>	<i>12,358.63</i>	<i>6,612.07</i>	<i>38,971.31</i>
Electric light	—	—	—	32,136.05
Water	29,026.97	12,358.63	6,612.07	6,835.26
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>410.83</i>	<i>3,264.48</i>	<i>—</i>
Municipal indebtedness	755,859.48	376,000.00	385,078.38	194,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>80,859.48</i>	<i>51,000.00</i>	<i>85,078.38</i>	<i>54,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>675,000.00</i>	<i>325,000.00</i>	<i>300,000.00</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,660.88	683.60	15,528.20	4,056.84
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,660.88</i>	<i>683.60</i>	<i>15,528.20</i>	<i>4,056.84</i>
Refunds	3,174.93	687.74	1,818.44	671.96
Agency, trust, and investment	56,892.36	40,275.58	77,946.71	30,113.52
<i>Taxes and licenses for State</i>	<i>18,970.00</i>	<i>12,110.00</i>	<i>23,349.06</i>	<i>11,340.00</i>
<i>Taxes for county</i>	<i>23,457.09</i>	<i>19,722.00</i>	<i>41,159.35</i>	<i>14,233.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>14,465.27</i>	<i>8,443.58</i>	<i>13,458.30</i>	<i>4,539.64</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$616,530.07	\$471,020.04	\$622,163.65	\$476,839.07
Permanent debt (except from sinking funds)	80,859.48	51,000.00	85,078.38	54,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	895,533.86	83,174.41	211,850.94	194,994.58
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	675,000.00	325,000.00	300,000.00	140,000.00
Transfers (except to sinking funds) and refunds	5,835.81	1,371.34	17,346.64	4,728.80
Agency, trust, and investment	56,892.36	40,275.58	77,946.71	30,113.52
Total payments	\$2,330,651.58	\$971,841.37	\$1,314,386.32	\$900,675.97
Balance on hand, including funds	287,269.70	75,658.80	126,055.43	52,907.63
GRAND TOTAL	\$2,617,921.28	\$1,047,499.67	\$1,440,441.75	\$953,583.60

¹ Includes \$19,855.93 for Glover Memorial Hospital.² For Glover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
REVENUE.	\$622,227.26	\$634,010.33	\$986,053.35	\$375,720.41
General	509,278.32	531,948.91	523,949.01	346,551.85
<i>Taxes</i>	<i>496,789.03</i>	<i>528,583.46</i>	<i>518,857.80</i>	<i>338,082.60</i>
Property, poll, and income	482,893.41	465,845.86	505,027.70	285,972.73
Corporation, bank, etc.	12,895.62	62,737.60	13,830.10	52,109.87
<i>Licenses and permits</i>	<i>1,559.50</i>	<i>802.92</i>	<i>795.00</i>	<i>942.50</i>
<i>Fines and forfeits</i>	<i>80.00</i>	<i>363.04</i>	<i>950.00</i>	<i>676.41</i>
<i>Grants and gifts</i>	<i>11,849.79</i>	<i>2,199.49</i>	<i>3,318.48</i>	<i>6,850.34</i>
For expenses	1,749.79	2,199.49	3,318.48	6,850.34
For outlays	10,100.00	—	—	—
<i>All other</i>	—	—	27.73	—
Commercial	112,948.94	102,061.42	462,104.34	29,168.56
<i>Special assessments</i>	<i>10,357.32</i>	<i>2,250.35</i>	<i>3,339.74</i>	<i>2,371.35</i>
To meet expenses	1,917.75	1,570.50	816.50	—
To meet outlays	8,439.57	679.85	2,523.24	2,371.35
<i>Privileges</i>	<i>18,758.42</i>	<i>24,823.32</i>	<i>25,151.97</i>	<i>13,655.99</i>
<i>Departmental</i>	<i>17,128.85</i>	<i>8,498.51</i>	<i>39,941.81</i>	<i>10,897.67</i>
General government	1,751.65	569.62	965.15	1.50
Protection of persons and property	85.95	517.01	2,365.68	47.50
Health and sanitation	2,181.28	1,219.77	10,698.14	202.90
Highways	12.00	—	863.97	81.85
Charities	7,458.97	2,665.56	5,631.59	8,861.83
Soldiers' benefits	686.50	132.00	153.50	—
Schools	1,644.44	2,372.65	18,251.45	1,402.09
Libraries	265.06	348.29	388.49	—
Recreation	—	—	—	—
Unclassified	¹ 3,043.00	673.61	623.84	300.00
<i>Public service enterprises</i>	<i>52,763.48</i>	<i>45,287.89</i>	<i>373,802.01</i>	—
Electric light	—	—	318,285.00	—
Water	52,572.68	45,226.08	55,517.01	—
All other	190.80	61.81	—	—
<i>Cemeteries</i>	<i>6,899.50</i>	<i>4,610.18</i>	<i>6,201.27</i>	<i>13.00</i>
<i>Interest</i>	<i>7,041.37</i>	<i>16,591.17</i>	<i>13,667.54</i>	<i>2,230.55</i>
On sinking funds	—	—	—	—
On trust and investment funds	483.88	9,111.84	4,684.89	134.67
All other	6,557.49	7,479.33	8,982.65	2,095.88
NON-REVENUE.	\$659,571.95	\$408,976.94	\$700,900.66	\$269,296.63
Offsets to outlays	47,401.10	58,892.05	9,378.02	366.08
<i>Departmental</i>	<i>47,401.10</i>	<i>58,892.05</i>	<i>5,913.32</i>	<i>366.08</i>
<i>Public service enterprises</i>	—	—	3,464.70	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	552,326.00	250,000.00	620,629.25	236,055.93
<i>Loans, general purposes</i>	<i>150,000.00</i>	—	<i>45,000.00</i>	—
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	—	<i>50,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>385,000.00</i>	<i>250,000.00</i>	<i>525,000.00</i>	<i>234,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	<i>2,055.93</i>
<i>Premiums</i>	<i>1,326.00</i>	—	<i>629.25</i>	—
Transfers	—	3,609.54	2,411.78	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	3,609.54	2,411.78	—
Refunds	1,219.64	860.44	1,402.40	626.85
Agency, trust, and investment	58,625.21	95,614.91	67,079.21	32,247.77
<i>Taxes and licenses for State</i>	<i>12,600.00</i>	<i>20,483.42</i>	<i>14,840.00</i>	<i>12,214.64</i>
<i>Taxes for county</i>	<i>19,021.09</i>	<i>36,074.15</i>	<i>22,402.62</i>	<i>19,836.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>27,004.12</i>	<i>39,057.34</i>	<i>29,836.59</i>	<i>197.13</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$669,628.36	\$692,902.38	\$995,431.37	\$376,086.49
Premiums	1,326.00	—	629.25	—
Municipal indebtedness	551,000.00	250,000.00	620,000.00	236,055.93
Transfers and refunds	1,219.64	4,469.98	3,814.18	626.85
Agency, trust, and investment	58,625.21	95,614.91	67,079.21	32,247.77
Total receipts	\$1,281,799.21	\$1,042,987.27	\$1,686,954.01	\$645,017.04
Balance on hand, including funds	71,842.36	97,578.59	54,419.49	34,632.35
GRAND TOTAL	\$1,353,641.57	\$1,140,565.86	\$1,741,373.50	\$679,649.39

¹ Includes \$10 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
Maintenance	\$494,887.41	\$443,599.96	\$787,807.10	\$319,218.33
<i>Departmental</i>	<i>448,940.76</i>	<i>404,813.77</i>	<i>483,430.17</i>	<i>318,618.38</i>
General government	24,843.01	26,835.01	28,990.83	11,543.49
Protection of persons and property	68,415.06	71,447.04	82,591.93	20,009.48
Health and sanitation	29,370.96	19,505.33	25,474.46	26,080.55
Highways	84,766.81	85,244.19	57,795.30	48,105.12
Charities	25,450.90	22,706.05	26,724.96	46,357.98
Soldiers' benefits	6,917.48	1,177.36	8,490.16	7,177.29
Schools	174,433.32	151,317.05	228,179.96	148,735.01
Libraries	7,684.33	11,902.89	7,786.24	8,922.44
Recreation	11,316.01	6,228.20	6,191.69	541.36
Pensions	2,098.75	—	—	—
Unclassified	13,643.93	8,450.65	11,204.64	1,145.66
<i>Public service enterprises</i>	<i>39,176.11</i>	<i>30,778.18</i>	<i>293,832.29</i>	<i>—</i>
Electric light	—	—	258,278.61	—
Water	39,108.07	30,673.74	35,553.68	—
All other	68.04	104.44	—	—
<i>Cemeteries</i>	<i>6,760.54</i>	<i>7,622.71</i>	<i>10,544.64</i>	<i>599.95</i>
<i>Administration of trust funds</i>	<i>10.00</i>	<i>385.50</i>	<i>—</i>	<i>—</i>
Interest	35,244.55	21,780.30	34,700.73	15,101.74
<i>Loans, general purposes</i>	<i>24,574.56</i>	<i>20,522.80</i>	<i>23,935.56</i>	<i>15,101.74</i>
<i>Loans, public service enterprises</i>	<i>10,669.99</i>	<i>1,257.50</i>	<i>5,765.17</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	232,657.09	174,641.62	205,739.51	31,708.63
<i>Departmental</i>	<i>225,932.60</i>	<i>136,664.78</i>	<i>97,607.53</i>	<i>31,708.63</i>
General government	—	2,991.99	465.37	—
Protection of persons and property	560.00	—	42,555.02	—
Health and sanitation	12,416.52	8,872.87	23,957.20	19,440.32
Highways	112,326.49	124,799.92	26,107.83	4,959.96
Charities	—	—	—	—
Schools	88,466.95	—	—	1,308.35
Libraries	10,100.00	—	—	—
Recreation	—	—	4,522.11	6,000.00
Unclassified	62.64	—	—	—
<i>Public service enterprises</i>	<i>8,724.49</i>	<i>36,976.84</i>	<i>104,382.00</i>	<i>—</i>
Electric light	—	—	48,627.55	—
Water	8,724.49	36,976.84	55,754.45	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,000.00</i>	<i>3,749.98</i>	<i>—</i>
Municipal indebtedness	456,447.09	305,000.00	546,441.28	259,108.30
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>66,447.09</i>	<i>55,000.00</i>	<i>71,441.28</i>	<i>23,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>390,000.00</i>	<i>250,000.00</i>	<i>475,000.00</i>	<i>234,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,108.30</i>
Transfers	—	3,609.54	2,411.78	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>3,609.54</i>	<i>2,411.78</i>	<i>—</i>
Refunds	1,219.64	860.44	1,402.40	626.85
Agency, trust, and investment	59,014.94	95,734.03	65,762.26	32,290.44
<i>Taxes and licenses for State</i>	<i>12,600.00</i>	<i>20,483.42</i>	<i>14,840.00</i>	<i>12,214.64</i>
<i>Taxes for county</i>	<i>19,021.09</i>	<i>36,074.15</i>	<i>22,402.62</i>	<i>19,836.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>27,393.85</i>	<i>39,176.46</i>	<i>28,519.64</i>	<i>239.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$530,131.96	\$465,380.26	\$822,507.83	\$334,320.07
Permanent debt (except from sinking funds)	66,447.09	55,000.00	71,441.28	23,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	232,657.09	174,641.62	205,739.51	31,708.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	390,000.00	250,000.00	475,000.00	236,108.30
Transfers (except to sinking funds) and refunds	1,219.64	4,469.98	3,814.18	626.85
Agency, trust, and investment	59,014.94	95,734.03	65,762.26	32,290.44
Total payments	\$1,279,470.72	\$1,045,225.89	\$1,644,265.06	\$658,054.29
Balance on hand, including funds	74,170.85	95,339.97	97,108.44	21,695.10
GRAND TOTAL	\$1,353,641.57	\$1,140,565.86	\$1,741,373.50	\$679,649.39

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
REVENUE.	\$420,705.16	\$869,758.89	\$297,385.41	\$408,531.41
General	383,891.49	699,013.85	229,030.60	380,801.39
Taxes	377,906.04	692,658.04	226,368.72	373,384.09
Property, poll, and income	334,672.04	675,932.26	212,036.19	370,199.54
Corporation, bank, etc.	43,234.00	16,625.78	14,332.53	3,184.55
Licenses and permits	675.60	2,423.07	569.00	504.50
Fines and forfeits	3,221.49	1,601.80	908.41	1,189.00
Grants and gifts	2,088.46	2,430.94	1,184.47	5,723.80
For expenses	2,088.46	2,430.94	1,184.47	5,723.80
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	36,813.67	170,745.04	68,354.81	27,730.02
Special assessments	1,562.72	18,469.30	2,688.62	1,488.04
To meet expenses	66.39	—	1,319.55	—
To meet outlays	1,496.33	18,469.30	1,368.97	1,428.04
Privileges	15,273.58	27,484.25	11,777.44	9,338.48
Departmental	13,052.46	35,654.45	10,878.62	10,492.32
General government	32.00	1,746.92	1,327.55	204.11
Protection of persons and property	285.65	238.84	288.22	94.70
Health and sanitation	356.07	8,879.95	2,009.02	102.10
Highways	263.16	2,804.50	7.00	2,508.69
Charities	4,882.83	2,467.31	3,119.25	2,989.42
Soldiers' benefits	455.58	344.00	264.00	68.63
Schools	6,777.17	18,538.86	3,633.10	3,543.11
Libraries	—	564.47	230.48	260.76
Recreation	—	69.60	—	680.80
Unclassified	—	—	—	40.00
Public service enterprises	—	72,060.90	37,314.19	—
Electric light	—	—	—	—
Water	—	72,060.90	37,314.19	—
All other	—	—	—	—
Cemeteries	2,681.22	4,349.61	—	627.50
Interest	4,243.69	12,726.53	5,696.04	5,843.68
On sinking funds	90.04	2,390.25	1,838.94	184.41
On trust and investment funds	4,153.65	10,336.28	3,857.10	5,659.27
All other	—	—	—	—
NON-REVENUE.	\$395,112.16	\$1,039,401.62	\$213,917.39	\$375,315.13
Offsets to outlays	14,164.64	42,103.68	6,000.00	15,043.13
Departmental	14,164.64	42,103.68	6,000.00	15,043.13
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	347,000.00	943,261.31	180,002.00	331,437.90
Loans, general purposes	22,000.00	165,000.00	—	151,000.00
Loans, public service enterprises	—	155,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	325,000.00	620,000.00	180,000.00	180,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	3,261.31	2.00	437.90
Transfers	73.39	1,764.16	—	587.89
From sinking funds	—	—	—	—
All other	73.39	1,764.16	—	587.89
Refunds	190.41	3,563.40	427.89	602.30
Agency, trust, and investment	33,683.72	48,709.07	27,487.50	27,643.91
Taxes and licenses for State	12,291.55	17,290.09	7,550.00	10,316.64
Taxes for county	19,373.86	26,101.16	17,278.81	16,274.04
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,018.31	5,317.91	2,648.69	1,053.23
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$434,869.80	\$911,862.57	\$303,385.41	\$423,574.54
Premiums	—	3,261.31	2.00	437.90
Municipal indebtedness	347,000.00	940,000.00	180,000.00	331,000.00
Transfers and refunds	263.80	5,327.56	427.89	1,190.19
Agency, trust, and investment	33,683.72	48,709.07	27,487.50	27,643.91
Total receipts	\$815,817.32	\$1,909,160.51	\$511,302.80	\$783,846.54
Balance on hand, including funds	72,885.88	139,280.31	59,839.61	36,034.46
GRAND TOTAL	\$888,703.20	\$2,048,440.82	\$571,142.41	\$819,881.00

Graded According to Population of 1930 — Continued.

PAYMENTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
Maintenance	\$327,137.75	\$635,290.44	\$240,581.60	\$333,412.68
<i>Departmental</i>	<i>322,646.72</i>	<i>587,019.12</i>	<i>229,852.48</i>	<i>332,297.12</i>
General government	16,858.59	63,437.71	12,494.31	21,073.35
Protection of persons and property	22,177.39	91,523.12	30,667.35	37,522.36
Health and sanitation	14,892.13	41,717.10	10,795.82	22,736.19
Highways	51,985.60	108,102.94	27,469.12	51,612.56
Charities	29,145.88	10,591.76	18,847.57	23,494.94
Soldiers' benefits	3,144.45	1,186.38	1,098.23	2,353.19
Schools	173,507.58	218,682.12	120,007.77	162,995.04
Libraries	5,056.75	15,579.54	4,971.11	5,848.88
Recreation	—	18,166.43	613.94	2,228.02
Pensions	—	2,978.47	—	—
Unclassified	5,878.35	15,053.55	2,887.26	1,932.63
<i>Public service enterprises</i>	<i>—</i>	<i>38,736.72</i>	<i>10,729.12</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	38,736.72	10,729.12	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,491.03</i>	<i>9,467.60</i>	<i>—</i>	<i>1,115.52</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>67.00</i>	<i>—</i>	<i>—</i>
Interest	16,145.28	50,682.64	23,729.87	13,379.10
<i>Loans, general purposes</i>	<i>16,145.28</i>	<i>34,993.63</i>	<i>6,518.74</i>	<i>13,379.10</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>15,689.01</i>	<i>17,211.13</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	92,741.29	379,334.78	18,875.41	112,504.65
<i>Departmental</i>	<i>92,741.29</i>	<i>287,629.58</i>	<i>18,858.67</i>	<i>112,160.28</i>
General government	—	3,000.00	1,000.00	—
Protection of persons and property	1,490.00	3,100.00	—	13,893.21
Health and sanitation	2,163.87	18,448.04	—	41,959.14
Highways	77,045.62	102,177.47	16,884.95	44,138.36
Charities	—	—	973.72	—
Schools	10,675.30	76,605.03	—	12,169.57
Libraries	1,366.50	7,000.00	—	—
Recreation	—	1,673.00	—	—
Unclassified	—	45,626.04	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>121,105.20</i>	<i>16.74</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	121,105.20	16.74	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>600.00</i>	<i>—</i>	<i>344.37</i>
Municipal indebtedness	352,000.00	681,352.81	177,000.00	194,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>27,000.00</i>	<i>88,852.81</i>	<i>27,000.00</i>	<i>14,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>325,000.00</i>	<i>592,500.00</i>	<i>150,000.00</i>	<i>180,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	73.39	1,764.16	—	587.89
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>73.39</i>	<i>1,764.16</i>	<i>—</i>	<i>587.89</i>
Refunds	190.41	3,563.40	427.89	602.30
Agency, trust, and investment	33,683.72	49,575.64	27,487.50	27,753.32
<i>Taxes and licenses for State</i>	<i>12,291.55</i>	<i>17,290.00</i>	<i>7,560.00</i>	<i>10,316.64</i>
<i>Taxes for county</i>	<i>19,373.86</i>	<i>26,101.16</i>	<i>17,278.81</i>	<i>16,274.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,018.31</i>	<i>6,184.48</i>	<i>2,648.69</i>	<i>1,162.64</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$343,283.03	\$685,973.08	\$264,311.47	\$346,791.78
Permanent debt (except from sinking funds)	27,000.00	88,852.81	27,000.00	14,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	92,741.29	379,334.78	18,875.41	112,504.65
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	325,000.00	592,500.00	150,000.00	180,000.00
Transfers (except to sinking funds) and refunds	263.80	5,327.56	427.89	1,190.19
Agency, trust, and investment	33,683.72	49,575.64	27,487.50	27,753.32
Total payments	\$821,971.84	\$1,801,563.87	\$488,102.27	\$682,739.94
Balance on hand, including funds	66,731.36	246,876.95	83,040.14	137,141.06
GRAND TOTAL	\$888,703.20	\$2,048,440.82	\$571,142.41	\$819,881.00

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middleboro- ough POPULATION 8,608	Hudson POPULATION 8,469
REVENUE.	\$474,044.16	\$867,633.31	\$608,999.88	\$504,282.28
General	415,095.85	537,354.10	360,490.47	286,610.88
Taxes	408,771.70	534,792.44	332,484.51	283,199.79
Property, poll, and income	404,238.42	522,567.86	320,449.31	260,558.46
Corporation, bank, etc.	4,533.28	12,224.58	12,035.20	22,641.33
Licenses and permits	1,427.68	1,587.50	879.00	767.50
Fines and forfeits	756.48	92.00	1,366.50	1,249.14
Grants and gifts	4,139.99	882.16	23,760.46	1,394.45
For expenses	4,139.99	882.16	15,445.18	1,394.45
For outlays	—	—	10,315.28	—
All other	—	—	—	—
Commercial	58,948.31	330,279.21	248,509.41	217,671.40
Special assessments	106.80	37,602.24	1,371.67	1,031.07
To meet expenses	—	—	283.25	675.24
To meet outlays	106.80	37,602.24	1,088.42	355.83
Privileges	17,355.00	26,351.46	18,480.44	13,203.98
Departmental	9,138.92	21,673.28	30,698.46	31,326.70
General government	238.50	693.83	777.81	700.91
Protection of persons and property	554.84	612.65	1,896.68	446.31
Health and sanitation	2,834.72	1,961.29	2,734.23	16,918.83
Highways	652.66	20.00	1,527.98	204.25
Charities	4,648.76	14,807.19	12,282.71	6,811.94
Soldiers' benefits	119.50	2,701.00	538.50	477.30
Schools	—	187.31	10,321.14	5,590.92
Libraries	89.94	520.94	492.91	176.24
Recreation	—	169.07	—	—
Unclassified	—	—	126.50	—
Public service enterprises	27,275.35	234,739.18	191,608.47	161,941.93
Electric light	—	166,437.95	167,526.64	129,808.80
Water	27,275.35	68,301.23	24,081.83	32,133.13
All other	—	—	—	—
Cemeteries	—	1,293.00	—	1,244.00
Interest	5,072.24	8,640.05	6,350.37	8,923.72
On sinking funds	—	—	—	—
On trust and investment funds	112.12	4,707.74	1,116.52	928.42
All other	4,960.12	3,932.31	5,233.85	7,995.30
NON-REVENUE.	\$275,022.74	\$431,741.90	\$341,915.27	\$249,172.07
Offsets to outlays	6,403.82	20,814.35	10,598.21	24,839.74
Departmental	—	19,943.68	9,567.61	24,808.47
Public service enterprises	6,403.82	870.67	1,030.60	31.27
Cemeteries	—	—	—	—
Municipal indebtedness	230,000.00	340,277.80	290,000.00	194,262.90
Loans, general purposes	—	50,000.00	—	48,000.00
Loans, public service enterprises	—	40,000.00	—	25,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	230,000.00	250,000.00	290,000.00	120,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	277.80	—	1,262.90
Transfers	—	4,139.54	1,365.92	—
From sinking funds	—	—	—	—
All other	—	4,139.54	1,365.92	—
Refunds	697.13	1,357.93	3,051.22	2,095.83
Agency, trust, and investment	37,921.79	65,152.28	36,899.92	27,973.60
Taxes and licenses for State	11,830.00	17,710.00	9,730.00	8,750.00
Taxes for county	14,848.93	31,256.02	22,238.47	13,209.09
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	563.07	16,186.26	4,931.45	6,014.51
All other	10,679.79	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$480,447.98	\$888,447.66	\$619,598.09	\$529,122.02
Premiums	—	277.80	—	1,262.90
Municipal indebtedness	230,000.00	340,000.00	290,000.00	193,000.00
Transfers and refunds	697.13	5,497.47	4,417.14	2,095.83
Agency, trust, and investment	37,921.79	65,152.28	36,899.92	27,973.60
Total receipts	\$749,066.90	\$1,299,375.21	\$950,915.15	\$753,454.35
Balance on hand, including funds	91,366.54	97,147.68	4,371.85	108,041.32
GRAND TOTAL	\$840,433.44	\$1,396,522.89	\$955,287.00	\$861,495.67

¹ Includes \$11,677.29 from Mary A. Alley Hospital.² Includes \$44,394.38 from gas,

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middlebor- ough POPULATION 8,608	Hudson POPULATION 8,469
Maintenance	\$381,053.54	\$600,700.75	\$490,776.42	\$379,386.78
<i>Departmental</i>	<i>390,376.15</i>	<i>436,848.42</i>	<i>358,661.24</i>	<i>279,194.69</i>
General government	22,600.35	35,904.38	21,463.93	19,464.07
Protection of persons and property	29,004.18	64,051.05	52,658.40	37,992.60
Health and sanitation	20,839.19	37,128.92	19,046.33	18,599.19
Highways	92,758.10	68,063.27	63,598.78	49,894.08
Charities	24,256.94	56,599.32	43,298.29	33,328.28
Soldiers' benefits	1,532.08	12,369.98	3,536.31	6,250.57
Schools	163,720.21	135,399.04	142,156.38	98,563.93
Libraries	3,375.51	7,180.11	9,284.70	4,670.70
Recreation	364.80	7,993.44	707.51	826.45
Pensions	—	—	693.07	—
Unclassified	1,924.79	12,158.91	2,117.54	9,604.72
<i>Public service enterprises</i>	<i>20,677.39</i>	<i>156,341.74</i>	<i>132,215.18</i>	<i>97,585.03</i>
Electric light	—	121,004.74	² 114,423.73	82,508.38
Water	20,677.39	35,337.00	17,758.29	15,076.65
All other	—	—	33.16	—
<i>Cemeteries</i>	<i>—</i>	<i>7,504.59</i>	<i>—</i>	<i>2,607.16</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>—</i>
Interest	33,794.38	30,574.79	13,580.13	21,923.06
<i>Loans, general purposes</i>	<i>21,315.63</i>	<i>23,732.98</i>	<i>11,078.13</i>	<i>14,094.28</i>
<i>Loans, public service enterprises</i>	<i>12,478.75</i>	<i>6,841.81</i>	<i>2,502.00</i>	<i>7,828.78</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,715.36	222,215.26	86,490.88	137,352.25
<i>Departmental</i>	<i>26,645.05</i>	<i>175,743.71</i>	<i>33,762.64</i>	<i>105,363.46</i>
General government	—	3,501.29	—	691.44
Protection of persons and property	1,451.33	—	—	1,173.13
Health and sanitation	11,110.56	97,820.03	3,358.45	16,552.62
Highways	14,083.16	69,422.39	28,769.36	70,317.68
Charities	—	—	1,534.83	105.00
Schools	—	5,000.00	—	300.00
Libraries	—	—	—	15,190.14
Recreation	—	—	—	1,033.45
Unclassified	—	—	100.00	—
<i>Public service enterprises</i>	<i>12,070.31</i>	<i>43,471.55</i>	<i>52,728.24</i>	<i>31,988.79</i>
Electric light	—	32,515.38	³ 48,687.66	8,640.56
Water	12,070.31	10,956.17	4,040.58	23,348.23
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	302,625.00	342,000.00	281,400.00	170,850.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>50,625.00</i>	<i>92,000.00</i>	<i>31,400.00</i>	<i>50,850.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>252,000.00</i>	<i>250,000.00</i>	<i>250,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	4,139.54	1,365.92	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>4,139.54</i>	<i>1,365.92</i>	<i>—</i>
Refunds	697.13	1,357.93	3,051.22	2,095.83
Agency, trust, and investment	38,007.25	66,019.29	36,803.52	28,111.39
<i>Taxes and licenses for State</i>	<i>11,830.00</i>	<i>17,710.00</i>	<i>9,730.00</i>	<i>8,750.00</i>
<i>Taxes for county</i>	<i>14,848.93</i>	<i>31,256.02</i>	<i>22,238.47</i>	<i>13,209.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>675.19</i>	<i>17,053.27</i>	<i>4,835.05</i>	<i>6,152.30</i>
<i>All other</i>	<i>10,653.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$414,847.92	\$631,275.54	\$504,356.55	\$401,309.84
Permanent debt (except from sinking funds)	50,625.00	92,000.00	31,400.00	50,850.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,715.36	222,215.26	86,490.88	137,352.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	252,000.00	250,000.00	250,000.00	120,000.00
Transfers (except to sinking funds) and refunds	697.13	5,497.47	4,417.14	2,095.83
Agency, trust, and investment	38,007.25	66,019.29	36,803.52	28,111.39
Total payments	\$794,892.66	\$1,267,007.56	\$913,468.09	\$739,719.31
Balance on hand, including funds	45,540.78	122,515.33	41,818.91	121,776.36
GRAND TOTAL	\$840,433.44	\$1,396,522.89	\$955,287.00	\$861,495.67

¹ Includes \$23,308.20 for Mary A. Alley Hospital.² Includes \$39,228.73 for gas.³ Includes \$17,945.70 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
REVENUE.	\$369,385.28	\$385,475.31	\$361,633.70	\$374,718.34
General	304,384.50	338,135.67	293,383.02	314,359.94
Taxes	300,617.31	335,479.38	291,071.46	311,594.21
Property, poll, and income	280,223.68	312,269.46	271,793.14	295,905.92
Corporation, bank, etc.	20,393.63	23,209.92	19,278.32	15,688.29
Licenses and permits	1,119.24	327.50	431.25	588.00
Fines and forfeits	181.60	1,746.75	617.35	319.75
Grants and gifts	1,829.45	582.04	1,262.96	1,857.98
For expenses	1,829.45	582.04	1,262.96	1,857.98
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	65,000.78	47,339.64	68,250.68	60,358.40
Special assessments	2,419.37	786.91	—	—
To meet expenses	1,061.11	—	—	—
To meet outlays	1,358.26	786.91	—	—
Privileges	15,614.92	11,525.65	16,766.73	11,679.43
Departmental	10,175.69	10,749.00	17,537.77	13,626.42
General government	830.71	232.99	1,711.34	274.00
Protection of persons and property	307.28	993.01	124.71	147.74
Health and sanitation	201.43	256.00	1,377.72	313.10
Highways	171.97	477.34	—	41.50
Charities	4,566.96	3,151.34	2,288.91	8,082.69
Soldiers' benefits	360.00	481.55	1,102.00	1,454.15
Schools	3,661.52	4,827.01	10,618.88	1,803.88
Libraries	63.00	315.46	314.21	345.00
Recreation	—	—	—	—
Unclassified	12.82	14.30	—	1,164.36
Public service enterprises	28,904.19	22,224.50	26,623.47	28,508.42
Electric light	—	—	—	—
Water	28,904.19	—	26,623.47	28,508.42
All other	—	22,224.50	—	—
Cemeteries	—	—	—	—
Interest	7,886.61	2,053.58	7,322.71	6,544.13
On sinking funds	—	—	—	—
On trust and investment funds	1,395.10	5.05	1,001.79	76.20
All other	6,491.51	2,048.53	6,320.92	6,467.93
NON-REVENUE.	\$461,536.40	\$216,950.42	\$230,797.45	\$330,518.02
Offsets to outlays	10,861.06	19,796.84	—	7,010.97
Departmental	10,861.06	19,796.84	—	3,720.00
Public service enterprises	—	—	—	3,290.97
Cemeteries	—	—	—	—
Municipal indebtedness	420,499.03	150,000.00	200,000.00	290,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	35,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	385,000.00	150,000.00	200,000.00	290,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	499.03	—	—	—
Transfers	1,586.20	5.05	250.00	192.60
From sinking funds	—	—	—	—
All other	1,586.20	5.05	250.00	192.60
Refunds	907.67	507.57	572.69	186.10
Agency, trust, and investment	27,682.44	46,640.96	29,974.76	33,128.35
Taxes and licenses for State	9,940.00	13,790.00	9,100.00	9,520.00
Taxes for county	12,291.17	32,190.88	20,798.56	21,758.61
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	5,451.27	660.08	76.20	1,848.84
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$380,246.34	\$405,272.15	\$361,633.70	\$381,729.31
Premiums	499.03	—	—	—
Municipal indebtedness	420,000.00	150,000.00	200,000.00	290,000.00
Transfers and refunds	2,493.87	512.62	822.69	378.70
Agency, trust, and investment	27,682.44	46,640.96	29,974.76	33,128.35
Total receipts	\$830,921.68	\$602,425.73	\$592,431.15	\$705,236.36
Balance on hand, including funds	69,461.35	59,159.14	13,707.67	72,271.83
GRAND TOTAL	\$900,383.03	\$661,584.87	\$606,138.82	\$777,508.19

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
Maintenance	\$299,169.51	\$313,375.25	\$279,841.04	\$300,083.64
<i>Departmental</i>	<i>282,650.72</i>	<i>291,173.45</i>	<i>254,662.01</i>	<i>272,494.41</i>
General government	25,057.00	18,578.76	21,481.43	14,944.77
Protection of persons and property	38,284.88	14,128.59	26,165.42	24,653.00
Health and sanitation	15,648.82	15,223.21	14,258.12	14,882.26
Highways	53,105.18	41,973.30	43,657.25	39,392.74
Charities	21,440.30	22,309.32	16,561.43	33,532.11
Soldiers' benefits	3,061.51	3,044.05	2,593.67	5,503.88
Schools	109,725.05	158,112.22	121,153.39	125,228.93
Libraries	8,368.36	7,237.36	3,799.32	6,037.77
Recreation	707.17	6,518.11	2,190.51	2,911.34
Pensions	—	—	—	—
Unclassified	7,252.45	4,048.53	2,801.47	5,407.61
<i>Public service enterprises</i>	<i>16,518.79</i>	<i>22,201.80</i>	<i>25,179.03</i>	<i>27,531.73</i>
Electric light	—	—	—	—
Water	16,518.79	—	25,179.03	27,531.73
All other	—	22,201.80	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>57.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	20,208.86	13,173.26	15,572.32	15,988.96
<i>Loans, general purposes</i>	<i>19,188.86</i>	<i>12,633.26</i>	<i>14,772.32</i>	<i>15,988.96</i>
<i>Loans, public service enterprises</i>	<i>1,020.00</i>	<i>540.00</i>	<i>800.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	138,882.15	67,860.95	25,314.31	28,911.11
<i>Departmental</i>	<i>92,025.72</i>	<i>67,860.95</i>	<i>22,879.98</i>	<i>24,670.01</i>
General government	75.63	—	168.50	—
Protection of persons and property	1,134.62	404.63	—	365.00
Health and sanitation	9,497.34	877.44	—	685.90
Highways	32,112.57	53,008.65	19,575.92	16,691.16
Charities	—	—	—	—
Schools	48,405.56	12,074.87	2,834.81	2,309.20
Libraries	—	—	—	—
Recreation	—	1,495.36	—	4,618.75
Unclassified	800.00	—	300.75	—
<i>Public service enterprises</i>	<i>46,856.43</i>	<i>—</i>	<i>2,434.33</i>	<i>4,241.10</i>
Electric light	—	—	—	—
Water	46,856.43	—	2,434.33	4,241.10
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	339,690.37	174,000.00	224,000.00	325,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>39,690.37</i>	<i>24,000.00</i>	<i>24,000.00</i>	<i>25,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>150,000.00</i>	<i>200,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,586.20	5.05	250.00	192.60
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,586.20</i>	<i>5.05</i>	<i>250.00</i>	<i>192.60</i>
Refunds	907.67	507.57	572.69	186.10
Agency, trust, and investment	27,491.34	46,640.96	30,726.55	33,164.95
<i>Taxes and licenses for State</i>	<i>9,940.00</i>	<i>13,790.00</i>	<i>9,100.00</i>	<i>9,520.00</i>
<i>Taxes for county</i>	<i>12,291.17</i>	<i>32,190.88</i>	<i>20,798.56</i>	<i>21,758.51</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,260.17</i>	<i>660.08</i>	<i>827.99</i>	<i>1,886.44</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$319,378.37	\$326,548.51	\$295,413.36	\$316,072.60
Permanent debt (except from sinking funds)	39,690.37	24,000.00	24,000.00	25,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	138,882.15	67,860.95	25,314.31	28,911.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,000.00	150,000.00	200,000.00	300,000.00
Transfers (except to sinking funds) and refunds	2,493.87	512.62	822.69	378.70
Agency, trust, and investment	27,491.34	46,640.96	30,726.55	33,164.95
Total payments	\$827,936.10	\$615,563.04	\$576,276.91	\$703,527.36
Balance on hand, including funds	72,446.93	46,021.83	29,861.91	73,980.83
GRAND TOTAL	\$900,383.03	\$661,584.87	\$606,138.82	\$777,508.19

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
REVENUE.	\$651,359.94	\$296,070.30	\$565,343.29	\$634,142.94
General	369,426.15	240,615.91	459,566.45	578,922.57
Taxes	366,129.01	235,469.24	454,825.19	571,894.68
Property, poll, and income	356,157.33	203,859.78	396,740.02	557,924.34
Corporation, bank, etc.	9,971.68	31,609.46	58,085.17	13,970.34
Licenses and permits	480.00	666.67	537.50	3,823.50
Fines and forfeits	1,387.34	668.50	2,687.50	1,537.91
Grants and gifts	1,429.80	3,911.50	1,516.26	1,646.90
For expenses	1,429.80	3,911.50	1,516.26	1,646.90
For outlays	—	—	—	—
All other	—	—	—	19.58
Commercial	281,933.79	55,454.39	105,776.84	55,220.37
Special assessments	—	329.42	135.80	—
To meet expenses	—	—	135.80	—
To meet outlays	—	329.42	—	—
Privileges	20,604.49	11,647.11	21,439.04	34,747.38
Departmental	22,861.00	4,816.60	13,543.40	13,056.74
General government	1,085.07	991.40	1,295.16	108.34
Protection of persons and property	106.02	141.99	980.78	1,319.26
Health and sanitation	2,247.07	770.71	682.48	200.00
Highways	974.74	462.00	182.19	352.33
Charities	7,414.85	452.59	1,387.69	8,953.52
Soldiers' benefits	174.00	240.00	72.00	245.00
Schools	10,761.25	1,306.50	8,463.03	1,202.73
Libraries	—	—	480.07	—
Recreation	67.00	—	—	—
Unclassified	31.00	451.41	—	675.56
Public service enterprises	213,586.22	28,478.12	66,127.39	—
Electric light	162,447.39	—	—	—
Water	51,138.83	28,478.12	66,127.39	—
All other	—	—	—	—
Cemeteries	3,339.14	6,426.06	—	1,235.93
Interest	21,542.94	3,757.08	4,531.21	6,180.32
On sinking funds	4,473.27	—	—	—
On trust and investment funds	10,347.34	559.40	201.34	714.64
All other	6,722.33	3,197.68	4,329.87	5,465.68
NON-REVENUE.	\$599,811.45	\$268,623.55	\$521,733.14	\$602,961.67
Offsets to outlays	36,945.24	7,247.55	570.50	3,575.00
Departmental	36,085.28	6,211.00	570.50	3,575.00
Public service enterprises	859.96	1,036.55	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	407,498.72	224,000.00	455,555.77	500,000.00
Loans, general purposes	27,000.00	—	54,000.00	—
Loans, public service enterprises	30,000.00	—	124,800.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	350,000.00	224,000.00	275,000.00	500,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	498.72	—	1,755.77	—
Transfers	40,860.38	1,567.50	5,146.79	404.32
From sinking funds	16,000.00	—	—	—
All other	24,860.38	1,567.50	5,146.79	404.32
Refunds	2,282.44	343.33	669.39	463.62
Agency, trust, and investment	112,224.67	35,465.17	59,790.69	98,518.73
Taxes and licenses for State	8,890.00	8,190.00	14,445.51	19,683.51
Taxes for county	13,420.44	21,938.98	17,830.85	71,033.41
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	89,914.23	5,336.19	27,514.33	7,811.81
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$688,305.18	\$303,317.85	\$565,913.79	\$637,717.94
Premiums	498.72	—	1,755.77	—
Municipal indebtedness	407,000.00	224,000.00	453,800.00	500,000.00
Transfers and refunds	43,142.82	1,910.83	5,816.18	867.94
Agency, trust, and investment	112,224.67	35,465.17	59,790.69	98,518.73
Total receipts	\$1,251,171.39	\$564,693.85	\$1,087,076.43	\$1,237,104.61
Balance on hand, including funds	227,451.07	16,282.85	72,208.06	15,090.09
GRAND TOTAL	\$1,478,622.46	\$580,976.70	\$1,159,284.49	\$1,252,194.70

Graded According to Population of 1930 — Continued.

PAYMENTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
Maintenance	\$499,043.27	\$260,679.30	\$402,706.14	\$413,450.56
<i>Departmental</i>	<i>362,678.98</i>	<i>228,325.68</i>	<i>373,555.93</i>	<i>410,772.91</i>
General government	18,288.13	20,830.82	25,188.54	52,622.84
Protection of persons and property	58,702.26	18,300.94	52,170.88	40,449.03
Health and sanitation	28,632.50	12,110.28	19,318.21	21,474.84
Highways	61,525.57	47,637.02	65,721.41	54,513.14
Charities	17,297.67	13,944.67	15,811.08	46,644.61
Soldiers' benefits	194.99	1,414.54	695.00	3,669.13
Schools	151,499.57	105,196.74	172,947.08	169,380.65
Libraries	12,520.05	2,201.61	7,983.12	1,468.84
Recreation	7,643.33	1,738.36	6,929.76	10,776.73
Pensions	—	495.92	—	—
Unclassified	6,374.91	4,454.78	6,770.85	9,773.10
<i>Public service enterprises</i>	<i>128,989.42</i>	<i>26,056.13</i>	<i>28,466.42</i>	<i>—</i>
Electric light	111,789.63	—	—	—
Water	17,199.79	25,349.05	28,466.42	—
All other	—	707.08	—	—
<i>Cemeteries</i>	<i>6,005.87</i>	<i>6,297.49</i>	<i>700.00</i>	<i>2,677.65</i>
Administration of trust funds	1,369.00	—	3.79	—
Interest	32,568.46	10,693.73	25,858.24	21,054.99
<i>Loans, general purposes</i>	<i>24,352.21</i>	<i>10,198.73</i>	<i>21,250.96</i>	<i>21,054.99</i>
<i>Loans, public service enterprises</i>	<i>8,216.25</i>	<i>495.00</i>	<i>4,607.28</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	304,231.59	19,653.58	252,150.67	204,655.25
<i>Departmental</i>	<i>240,797.85</i>	<i>12,394.26</i>	<i>119,933.74</i>	<i>203,755.25</i>
General government	14,096.34	80.00	3,820.25	539.11
Protection of persons and property	4,912.05	—	340.50	—
Health and sanitation	4,774.48	399.07	2,423.99	3,124.62
Highways	64,293.28	8,915.19	40,106.73	115,498.05
Charities	—	—	—	4,526.27
Schools	149,652.41	3,000.00	61,341.68	71,858.34
Libraries	—	—	6,379.57	—
Recreation	3,069.29	—	5,521.02	7,983.86
Unclassified	—	—	—	225.00
<i>Public service enterprises</i>	<i>63,433.74</i>	<i>4,014.32</i>	<i>132,216.93</i>	<i>—</i>
Electric light	17,585.40	—	—	—
Water	45,848.34	4,014.32	132,216.93	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,245.00</i>	<i>—</i>	<i>900.00</i>
Municipal indebtedness	381,500.00	220,550.00	382,814.80	477,000.00
<i>From sinking funds</i>	<i>16,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>45,500.00</i>	<i>16,550.00</i>	<i>57,814.80</i>	<i>52,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>320,000.00</i>	<i>204,000.00</i>	<i>325,000.00</i>	<i>425,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	40,860.38	1,567.50	5,146.79	404.32
<i>To sinking funds from revenue</i>	<i>2,841.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>38,019.38</i>	<i>1,567.50</i>	<i>5,146.79</i>	<i>404.32</i>
Refunds	2,282.44	343.33	669.39	463.62
Agency, trust, and investment	94,061.19	36,572.05	54,848.90	98,616.55
<i>Taxes and licenses for State</i>	<i>8,890.00</i>	<i>8,190.00</i>	<i>14,445.51</i>	<i>19,683.51</i>
<i>Taxes for county</i>	<i>13,430.44</i>	<i>21,938.98</i>	<i>17,830.85</i>	<i>71,023.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>71,750.75</i>	<i>6,443.07</i>	<i>22,572.54</i>	<i>7,909.63</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$531,611.73	\$271,373.03	\$428,564.38	\$434,505.55
Permanent debt (except from sinking funds)	45,500.00	16,550.00	57,814.80	52,000.00
Sinking fund requirements from revenue	2,841.00	—	—	—
Outlays	304,231.59	19,653.58	252,150.67	204,655.25
Permanent debt from sinking funds	16,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	320,000.00	204,000.00	325,000.00	425,000.00
Transfers (except to sinking funds) and refunds	40,301.82	1,910.83	5,816.18	867.94
Agency, trust, and investment	94,061.19	36,572.05	54,848.90	98,616.55
Total payments	\$1,354,547.33	\$550,059.49	\$1,124,194.93	\$1,215,645.29
Balance on hand, including funds	124,075.13	30,917.21	35,089.56	36,549.41
GRAND TOTAL	\$1,478,622.46	\$580,976.70	\$1,159,284.49	\$1,252,194.70

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
REVENUE.	\$330,499.37	\$385,912.58	\$242,993.10	\$402,216.28
General	248,455.78	332,804.05	215,933.14	332,595.43
Taxes	245,011.06	336,307.19	212,717.29	330,647.78
Property, poll, and income	209,784.96	318,728.62	193,216.17	299,630.76
Corporation, bank, etc.	35,226.10	7,578.57	19,501.12	31,017.02
Licenses and permits	712.50	1,843.00	661.00	291.00
Fines and forfeits	1,659.05	2,265.30	687.00	555.05
Grants and gifts	1,073.17	2,388.56	1,867.85	1,090.41
For expenses	1,073.17	2,388.56	1,867.85	1,090.41
For outlays	—	—	—	—
All other	—	—	—	11.19
Commercial	82,043.59	53,108.53	27,059.96	69,620.85
Special assessments	36,974.66	1,460.47	—	2,607.46
To meet expenses	254.50	—	—	130.20
To meet outlays	36,720.06	1,460.47	—	2,477.26
Privileges	11,057.64	15,514.12	10,520.15	13,861.92
Departmental	6,092.74	4,322.70	10,769.61	11,885.31
General government	52.00	438.49	1,345.70	389.00
Protection of persons and property	79.49	58.50	100.23	301.98
Health and sanitation	116.22	—	—	328.52
Highways	90.00	69.05	391.50	.02
Charities	5,287.37	1,151.39	7,178.76	3,290.57
Soldiers' benefits	139.50	129.00	120.00	259.00
Schools	205.87	2,059.54	1,503.98	7,316.22
Libraries	122.29	78.65	129.44	—
Recreation	—	—	—	—
Unclassified	—	338.08	—	—
Public service enterprises	21,510.32	22,293.91	—	39,046.91
Electric light	—	—	—	—
Water	21,510.32	22,293.91	—	39,046.91
All other	—	—	—	—
Cemeteries	2,665.84	—	1,525.41	—
Interest	3,742.49	9,517.33	4,244.79	2,219.25
On sinking funds	—	—	—	—
On trust and investment funds	6.00	1,460.66	1,262.64	45.50
All other	3,736.49	8,056.67	2,982.15	2,173.75
NON-REVENUE.	\$91,220.06	\$277,149.23	\$181,710.50	\$291,595.10
Offsets to outlays	8,941.30	48,974.58	1,000.00	27,466.13
Departmental	7,515.85	48,818.08	1,000.00	27,466.13
Public service enterprises	1,425.45	166.50	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	50,000.00	205,000.00	150,000.00	240,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	205,000.00	150,000.00	240,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	6.00	—	4,456.39	50.50
From sinking funds	—	—	—	—
All other	6.00	—	4,456.39	50.50
Refunds	527.23	164.03	638.23	274.13
Agency, trust, and investment	31,745.53	23,010.62	25,615.88	23,804.34
Taxes and licenses for State	8,059.97	8,890.00	5,460.00	9,590.00
Taxes for county	12,153.36	14,059.89	8,892.00	11,858.38
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	11,533.20	60.73	11,263.88	2,355.96
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$339,440.67	\$434,887.16	\$243,993.10	\$429,682.41
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	205,000.00	150,000.00	240,000.00
Transfers and refunds	533.23	164.03	5,094.62	324.63
Agency, trust, and investment	31,745.53	23,010.62	25,615.88	23,804.34
Total receipts	\$421,719.43	\$663,061.81	\$424,703.60	\$693,811.38
Balance on hand, including funds	76,156.58	7,441.03	45,128.20	61,386.73
GRAND TOTAL	\$497,876.01	\$670,502.84	\$469,831.80	\$755,198.11

Graded According to Population of 1930 — Continued.

PAYMENTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
Maintenance	\$247,652.73	\$251,504.89	\$216,015.47	\$304,373.15
<i>Departmental</i>	<i>231,840.37</i>	<i>235,423.60</i>	<i>211,958.38</i>	<i>273,124.48</i>
General government	13,095.37	15,746.68	12,879.13	11,373.16
Protection of persons and property	21,357.99	9,341.91	12,985.37	27,060.55
Health and sanitation	13,845.68	9,620.78	5,070.03	14,601.82
Highways	42,306.91	30,779.88	41,468.10	52,696.91
Charities	22,764.87	13,463.19	22,762.25	34,293.19
Soldiers' benefits	1,658.00	434.75	2,097.40	2,421.48
Schools	108,847.08	150,406.45	105,668.83	127,067.13
Libraries	4,064.07	2,867.66	6,663.88	2,000.00
Recreation	1,006.76	1,208.01	284.02	599.64
Pensions	—	—	—	—
Unclassified	2,893.64	1,554.29	2,079.37	1,010.60
<i>Public service enterprises</i>	<i>12,368.20</i>	<i>16,081.29</i>	<i>—</i>	<i>31,010.67</i>
Electric light	—	—	—	—
Water	12,368.20	16,081.29	—	31,010.67
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,444.16</i>	<i>—</i>	<i>3,793.78</i>	<i>238.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>263.31</i>	<i>—</i>
Interest	14,422.97	23,111.76	7,144.32	20,509.48
<i>Loans, general purposes</i>	<i>14,422.97</i>	<i>20,105.51</i>	<i>7,144.32</i>	<i>15,851.98</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,006.25</i>	<i>—</i>	<i>4,657.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	48,480.00	86,259.37	14,210.38	67,504.26
<i>Departmental</i>	<i>44,990.04</i>	<i>85,447.54</i>	<i>14,210.38</i>	<i>66,880.31</i>
General government	554.52	718.28	—	85.00
Protection of persons and property	2,793.80	5,300.00	10,394.66	493.88
Health and sanitation	33,049.30	1,524.86	—	604.20
Highways	3,475.26	77,363.19	1,112.00	63,837.80
Charities	—	—	—	—
Schools	5,117.16	541.21	—	1,499.43
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	2,703.72	360.00
<i>Public service enterprises</i>	<i>2,960.21</i>	<i>811.83</i>	<i>—</i>	<i>623.95</i>
Electric light	—	—	—	—
Water	2,960.21	811.83	—	623.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>529.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	69,000.00	253,500.00	167,500.00	296,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,000.00</i>	<i>43,500.00</i>	<i>12,500.00</i>	<i>36,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>210,000.00</i>	<i>155,000.00</i>	<i>260,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6.00	—	4,456.39	50.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6.00</i>	<i>—</i>	<i>4,456.39</i>	<i>50.50</i>
Refunds	527.23	164.03	638.23	274.13
Agency, trust, and investment	32,135.53	23,016.89	21,858.73	21,448.38
<i>Taxes and licenses for State</i>	<i>8,059.97</i>	<i>8,890.00</i>	<i>5,460.00</i>	<i>9,590.00</i>
<i>Taxes for county</i>	<i>12,162.36</i>	<i>14,059.89</i>	<i>8,892.00</i>	<i>11,858.38</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,923.20</i>	<i>67.00</i>	<i>7,506.73</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$262,075.70	\$274,616.65	\$223,159.79	\$324,882.63
Permanent debt (except from sinking funds)	19,000.00	43,500.00	12,500.00	36,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	48,480.00	86,259.37	14,210.38	67,504.26
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	210,000.00	155,000.00	260,000.00
Transfers (except to sinking funds) and refunds	533.23	164.03	5,094.62	324.63
Agency, trust, and investment	32,135.53	23,016.89	21,858.73	21,448.38
Total payments	\$412,224.46	\$637,556.94	\$431,823.52	\$710,159.90
<i>Balance on hand, including funds</i>	<i>85,651.55</i>	<i>32,945.90</i>	<i>38,008.28</i>	<i>45,038.21</i>
GRAND TOTAL	\$497,876.01	\$670,502.84	\$469,831.80	\$755,198.11

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
REVENUE.	\$270,052.92	\$373,085.50	\$279,931.26	\$229,199.53
General	240,586.61	328,737.10	257,004.08	208,696.87
<i>Taxes</i>	<i>235,422.98</i>	<i>327,215.69</i>	<i>254,133.57</i>	<i>201,282.23</i>
Property, poll, and income	215,969.82	296,460.16	231,439.48	193,092.91
Corporation, bank, etc.	19,453.16	30,755.53	22,694.09	8,189.32
<i>Licenses and permits</i>	<i>298.20</i>	<i>170.00</i>	<i>365.00</i>	<i>471.00</i>
<i>Fines and forfeits</i>	<i>2,282.05</i>	<i>457.00</i>	<i>22.52</i>	<i>2,856.44</i>
<i>Grants and gifts</i>	<i>2,583.38</i>	<i>894.41</i>	<i>2,482.99</i>	<i>4,029.20</i>
For expenses	2,583.38	894.41	2,482.99	4,029.20
For outlays	—	—	—	—
<i>All other</i>	—	—	—	<i>58.00</i>
Commercial	29,466.31	44,348.40	22,927.18	20,502.66
<i>Special assessments</i>	<i>—</i>	<i>2,000.96</i>	<i>64.95</i>	<i>66.72</i>
To meet expenses	—	29.50	—	66.72
To meet outlays	—	1,971.46	64.95	—
<i>Privileges</i>	<i>13,611.06</i>	<i>11,479.34</i>	<i>10,182.83</i>	<i>6,461.45</i>
<i>Departmental</i>	<i>9,194.69</i>	<i>6,444.84</i>	<i>7,255.74</i>	<i>7,908.25</i>
General government	552.65	—	1,630.18	—
Protection of persons and property	227.60	138.36	192.32	119.70
Health and sanitation	583.75	1,115.70	90.00	36.00
Highways	197.25	322.25	—	89.67
Charities	4,319.03	2,871.12	3,999.94	7,035.20
Soldiers' benefits	283.50	329.50	866.00	87.00
Schools	2,926.69	1,394.74	437.90	524.42
Libraries	104.22	273.17	26.10	10.26
Recreation	—	—	—	—
Unclassified	—	—	13.30	—
<i>Public service enterprises</i>	<i>—</i>	<i>21,002.79</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	21,002.79	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>923.21</i>	<i>—</i>	<i>2,291.47</i>	<i>103.00</i>
<i>Interest</i>	<i>5,737.35</i>	<i>3,420.47</i>	<i>3,132.19</i>	<i>5,969.24</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,352.20	988.29	210.64	503.22
All other	4,385.15	2,432.18	2,921.55	5,466.02
NON-REVENUE.	\$240,265.02	\$352,410.94	\$253,960.73	\$208,320.53
Offsets to outlays	17,957.60	3,159.99	18,299.16	6,000.00
<i>Departmental</i>	<i>17,957.60</i>	<i>1,566.98</i>	<i>18,299.16</i>	<i>6,000.00</i>
<i>Public service enterprises</i>	—	1,593.01	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	170,000.00	315,202.03	218,000.00	185,000.00
<i>Loans, general purposes</i>	—	20,000.00	48,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	170,000.00	295,000.00	170,000.00	185,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	202.03	—	—
Transfers	12,354.04	3,639.13	—	1,025.20
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	12,354.04	3,639.13	—	1,025.20
Refunds	2,734.17	718.23	201.57	107.36
Agency, trust, and investment	37,219.21	29,691.56	17,460.00	16,187.97
<i>Taxes and licenses for State</i>	<i>9,170.00</i>	<i>9,730.00</i>	<i>6,300.00</i>	<i>5,530.00</i>
<i>Taxes for county</i>	<i>13,843.13</i>	<i>17,172.28</i>	<i>10,260.00</i>	<i>8,348.14</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>11,978.43</i>	<i>2,789.28</i>	<i>900.00</i>	<i>2,229.62</i>
<i>All other</i>	<i>2,227.65</i>	—	—	<i>80.21</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$288,010.52	\$376,245.49	\$298,230.42	\$235,199.53
Premiums	—	202.03	—	—
Municipal indebtedness	170,000.00	315,000.00	218,000.00	185,000.00
Transfers and refunds	15,088.21	4,357.36	201.57	1,132.56
Agency, trust, and investment	37,219.21	29,691.56	17,460.00	16,187.97
Total receipts	\$510,317.94	\$725,496.44	\$533,891.99	\$437,520.06
Balance on hand, including funds	12,583.99	22,386.63	32,733.97	9,553.61
GRAND TOTAL	\$522,901.93	\$747,883.07	\$566,625.96	\$446,873.67

Graded According to Population of 1930 — Continued.

PAYMENTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
Maintenance	\$231,763.77	\$321,236.90	\$226,773.14	\$207,491.72
<i>Departmental</i>	<i>228,557.41</i>	<i>300,313.12</i>	<i>223,303.67</i>	<i>206,930.72</i>
General government	15,354.52	17,078.48	16,152.32	14,071.17
Protection of persons and property	21,826.99	34,934.29	19,251.40	17,120.67
Health and sanitation	7,272.38	18,896.24	4,711.53	3,780.86
Highways	53,902.21	75,841.85	38,110.17	37,167.95
Charities	16,645.74	20,983.95	38,366.16	18,529.36
Soldiers' benefits	661.47	1,648.03	6,604.80	1,512.00
Schools	104,249.55	111,595.82	91,334.43	108,107.16
Libraries	4,558.32	6,335.37	2,534.99	2,498.21
Recreation	1,896.41	3,028.09	706.21	198.07
Pensions	—	—	—	—
Unclassified	2,189.82	9,971.00	5,531.66	3,945.27
<i>Public service enterprises</i>	<i>—</i>	<i>20,923.78</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	20,923.78	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,206.36</i>	<i>—</i>	<i>3,469.47</i>	<i>561.00</i>
Administration of trust funds	—	—	—	—
Interest	9,693.01	11,732.87	7,569.88	9,812.69
<i>Loans, general purposes</i>	<i>9,693.01</i>	<i>11,532.87</i>	<i>7,569.88</i>	<i>9,812.69</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>200.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	53,239.92	43,773.48	97,965.27	18,878.67
<i>Departmental</i>	<i>53,239.92</i>	<i>37,355.02</i>	<i>97,965.27</i>	<i>18,878.67</i>
General government	—	—	110.00	2,446.40
Protection of persons and property	2,851.11	24,797.73	1,230.00	4,350.00
Health and sanitation	—	3,865.32	82.00	—
Highways	36,960.19	8,056.50	95,844.34	12,082.27
Charities	—	—	—	—
Schools	919.30	635.47	698.93	—
Libraries	10,436.78	—	—	—
Recreation	2,072.54	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,418.46</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,418.46	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	166,916.00	329,090.00	146,500.00	179,073.77
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,916.00</i>	<i>134,000.00</i>	<i>6,500.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>148,000.00</i>	<i>295,000.00</i>	<i>140,000.00</i>	<i>155,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,073.77</i>
Transfers	12,354.04	3,639.13	—	1,025.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>12,354.04</i>	<i>3,639.13</i>	<i>—</i>	<i>1,025.20</i>
Refunds	2,734.17	718.23	201.57	107.36
Agency, trust, and investment	31,418.67	27,361.07	17,670.64	15,527.05
<i>Taxes and licenses for State</i>	<i>9,170.00</i>	<i>9,730.00</i>	<i>6,300.00</i>	<i>5,530.00</i>
<i>Taxes for county</i>	<i>13,843.13</i>	<i>17,172.28</i>	<i>10,260.00</i>	<i>8,348.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,177.89</i>	<i>458.79</i>	<i>1,110.64</i>	<i>1,568.70</i>
<i>All other</i>	<i>2,227.65</i>	<i>—</i>	<i>—</i>	<i>80.21</i>
RECAPITULATION.				
Maintenance and interest	\$241,456.78	\$332,969.77	\$234,343.02	\$217,304.41
Permanent debt (except from sinking funds)	18,916.00	134,000.00	6,500.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	53,239.92	43,773.48	97,965.27	18,878.67
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	148,000.00	295,000.00	140,000.00	170,073.77
Transfers (except to sinking funds) and refunds	15,088.21	4,357.36	201.57	1,132.56
Agency, trust, and investment	31,418.67	27,361.07	17,670.64	15,527.05
Total payments	\$508,119.58	\$737,461.68	\$496,680.50	\$431,916.46
Balance on hand, including funds	14,782.35	10,421.39	69,945.46	14,957.21
GRAND TOTAL	\$522,901.93	\$747,883.07	\$566,625.96	\$446,873.67

¹ Includes \$901.90 serial loans paid from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
REVENUE.	\$485,077.71	\$361,448.20	\$606,483.70	\$254,058.34
General	323,537.29	251,678.50	446,600.71	211,736.87
<i>Taxes</i>	<i>317,614.54</i>	<i>242,906.32</i>	<i>443,574.45</i>	<i>207,862.91</i>
Property, poll, and income	314,834.52	227,378.41	433,419.59	201,853.28
Corporation, bank, etc.	2,780.02	15,526.91	10,154.86	6,009.63
<i>Licenses and permits</i>	<i>1,892.00</i>	<i>271.00</i>	<i>502.16</i>	<i>233.00</i>
<i>Fines and forfeits</i>	<i>311.00</i>	<i>438.50</i>	<i>1,483.45</i>	<i>428.06</i>
<i>Grants and gifts</i>	<i>3,719.75</i>	<i>8,063.88</i>	<i>1,040.65</i>	<i>3,212.90</i>
For expenses	3,719.75	5,563.88	1,040.65	3,212.90
For outlays	—	2,500.00	—	—
<i>All other</i>	—	—	—	—
Commercial	161,540.42	109,769.70	159,882.99	42,321.47
<i>Special assessments</i>	—	<i>615.08</i>	<i>2,713.66</i>	<i>160.50</i>
To meet expenses	—	—	2,713.66	160.50
To meet outlays	—	615.08	—	—
<i>Privileges</i>	<i>14,770.08</i>	<i>12,659.53</i>	<i>21,889.06</i>	<i>10,178.88</i>
<i>Departmental</i>	<i>9,332.13</i>	<i>12,416.51</i>	<i>15,418.36</i>	<i>5,650.41</i>
General government	1,578.25	438.95	690.60	739.15
Protection of persons and property	112.38	277.25	1,772.32	106.68
Health and sanitation	87.24	871.20	708.90	558.43
Highways	627.51	296.25	75.50	—
Charities	5,875.07	7,219.06	3,452.90	1,857.85
Soldiers' benefits	142.50	72.00	601.00	750.00
Schools	607.39	3,152.77	8,062.03	1,635.90
Libraries	236.79	88.83	—	—
Recreation	15.00	—	—	—
Unclassified	50.00	—	55.11	2.40
<i>Public service enterprises</i>	<i>124,261.40</i>	<i>77,698.59</i>	<i>110,586.44</i>	<i>21,004.11</i>
Electric light	101,099.05	77,698.59	110,586.44	21,004.11
Water	23,162.35	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,093.12</i>	—	—	—
<i>Interest</i>	<i>10,083.69</i>	<i>6,380.19</i>	<i>9,275.47</i>	<i>5,327.57</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,435.48	691.39	1,206.61	859.30
All other	5,648.21	5,688.80	8,068.86	4,468.27
NON-REVENUE.	\$431,359.81	\$314,471.63	\$93,930.34	\$288,823.11
Offsets to outlays	17,849.53	76,113.70	49,063.55	586.00
<i>Departmental</i>	<i>15,519.83</i>	<i>76,113.70</i>	<i>49,063.55</i>	<i>586.00</i>
<i>Public service enterprises</i>	<i>2,329.70</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	383,199.57	199,890.70	—	272,679.23
<i>Loans, general purposes</i>	<i>6,000.00</i>	<i>137,000.00</i>	—	<i>113,000.00</i>
<i>Loans, public service enterprises</i>	<i>47,000.00</i>	—	—	<i>12,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>330,000.00</i>	<i>60,000.00</i>	—	<i>145,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>199.57</i>	<i>2,890.70</i>	—	<i>2,679.23</i>
Transfers	4,059.01	3,970.37	—	240.26
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,059.01	3,970.37	—	240.26
Refunds	1,084.57	4,468.77	454.64	1,522.02
Agency, trust, and investment	25,167.13	30,028.09	44,412.15	13,795.60
<i>Taxes and licenses for State</i>	<i>7,770.00</i>	<i>10,099.53</i>	<i>13,160.00</i>	<i>6,020.00</i>
<i>Taxes for county</i>	<i>12,654.00</i>	<i>19,911.01</i>	<i>30,077.91</i>	<i>7,443.95</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,743.13</i>	<i>17.55</i>	<i>1,174.24</i>	<i>331.65</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$502,927.24	\$437,561.90	\$655,547.25	\$254,644.34
Premiums	199.57	2,890.70	—	2,679.23
Municipal indebtedness	383,000.00	197,000.00	—	270,000.00
Transfers and refunds	5,143.58	8,439.14	454.64	1,762.28
Agency, trust, and investment	25,167.13	30,028.09	44,412.15	13,795.60
Total receipts	\$916,437.52	\$675,919.83	\$700,414.04	\$542,881.45
Balance on hand, including funds	86,509.22	58,545.20	198,902.57	8,993.24
GRAND TOTAL	\$1,002,946.74	\$734,465.03	\$899,316.61	\$551,874.69

Graded According to Population of 1930—Continued.

PAYMENTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
Maintenance	\$362,322.27	\$286,694.01	\$468,260.77	\$210,876.07
<i>Departmental</i>	<i>264,395.64</i>	<i>228,652.09</i>	<i>374,944.58</i>	<i>197,484.51</i>
General government	16,078.61	20,969.86	23,691.92	17,170.92
Protection of persons and property	24,775.32	12,321.15	75,526.01	20,671.60
Health and sanitation	7,896.85	8,764.31	16,297.23	6,267.20
Highways	47,000.72	37,829.50	81,856.44	25,544.49
Charities	19,272.80	25,358.36	19,040.99	13,601.28
Soldiers' benefits	2,132.99	357.87	2,680.69	4,969.65
Schools	138,243.45	117,726.00	136,114.29	101,156.82
Libraries	6,303.73	3,937.11	559.55	500.00
Recreation	763.06	675.60	11,628.06	200.00
Pensions	—	—	—	—
Unclassified	1,928.11	712.33	7,549.40	7,402.55
<i>Public service enterprises</i>	<i>94,078.53</i>	<i>58,041.92</i>	<i>93,316.19</i>	<i>13,388.56</i>
Electric light	71,411.02	58,041.92	93,316.19	—
Water	22,667.51	—	—	13,388.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,848.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
Interest	20,484.78	6,197.01	14,582.95	8,399.39
<i>Loans, general purposes</i>	<i>16,365.46</i>	<i>5,757.01</i>	<i>14,582.95</i>	<i>7,859.39</i>
<i>Loans, public service enterprises</i>	<i>4,119.32</i>	<i>440.00</i>	<i>—</i>	<i>540.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	108,209.35	161,956.59	133,397.11	50,523.36
<i>Departmental</i>	<i>37,078.07</i>	<i>151,526.73</i>	<i>124,256.62</i>	<i>35,767.88</i>
General government	500.00	997.50	24,165.00	2,339.55
Protection of persons and property	—	489.19	3,923.05	1,488.00
Health and sanitation	—	4,889.22	—	—
Highways	25,664.30	46,378.02	90,685.91	19,182.46
Charities	—	—	—	—
Schools	10,913.77	98,772.80	3,422.06	11,617.68
Libraries	—	—	—	—
Recreation	—	—	2,060.60	—
Unclassified	—	—	—	1,140.19
<i>Public service enterprises</i>	<i>71,131.28</i>	<i>10,429.86</i>	<i>9,140.49</i>	<i>14,755.48</i>
Electric light	23,368.97	10,429.86	9,140.49	—
Water	47,762.31	—	—	14,755.48
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	354,450.00	80,500.00	51,558.99	150,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>39,450.00</i>	<i>20,500.00</i>	<i>51,558.99</i>	<i>15,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>315,000.00</i>	<i>60,000.00</i>	<i>—</i>	<i>135,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,059.01	3,970.37	—	240.26
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,059.01</i>	<i>3,970.37</i>	<i>—</i>	<i>240.26</i>
Refunds	1,084.57	4,468.77	454.64	1,522.02
Agency, trust, and investment	27,300.31	30,280.34	44,049.39	13,957.24
<i>Taxes and licenses for State</i>	<i>7,770.00</i>	<i>10,099.53</i>	<i>13,160.00</i>	<i>6,020.00</i>
<i>Taxes for county</i>	<i>12,654.00</i>	<i>19,911.01</i>	<i>30,077.91</i>	<i>7,443.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,876.31</i>	<i>269.80</i>	<i>811.48</i>	<i>493.29</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$382,807.05	\$292,891.02	\$482,843.72	\$219,275.46
Permanent debt (except from sinking funds)	39,450.00	20,500.00	51,558.99	15,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	108,209.35	161,956.59	133,397.11	50,523.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	315,000.00	60,000.00	—	135,000.00
Transfers (except to sinking funds) and refunds	5,143.58	8,439.14	454.64	1,762.28
Agency, trust, and investment	27,300.31	30,280.34	44,049.39	13,957.24
Total payments	\$877,910.29	\$574,067.09	\$712,303.85	\$435,818.34
<i>Balance on hand, including funds</i>	<i>125,036.45</i>	<i>160,397.94</i>	<i>187,012.76</i>	<i>116,056.35</i>
GRAND TOTAL	\$1,002,946.74	\$734,465.03	\$899,316.61	\$551,874.69

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
REVENUE.	\$195,152.56	\$480,161.44	\$293,484.09	\$211,980.69
General	151,115.82	301,476.69	242,231.98	165,330.00
Taxes	148,449.15	298,405.93	258,324.56	162,695.37
Property, poll, and income	142,905.05	278,476.53	216,781.38	153,186.78
Corporation, bank, etc.	5,544.10	19,929.40	21,543.18	9,308.59
Licenses and permits	156.00	792.45	289.50	523.50
Fines and forfeits	590.75	619.10	1,255.16	432.35
Grants and gifts	1,912.92	1,659.21	1,973.03	1,678.78
For expenses	1,912.92	1,659.21	1,973.03	1,678.78
For outlays	—	—	—	—
All other	7.00	—	389.73	—
Commercial	44,036.74	178,684.75	51,252.11	46,650.69
Special assessments	7,514.48	477.31	—	—
To meet expenses	142.55	—	—	—
To meet outlays	7,371.93	477.31	—	—
Privileges	8,711.29	12,274.48	12,924.04	8,992.87
Departmental	5,511.27	13,555.54	10,714.87	15,036.15
General government	1,708.00	1,663.65	263.75	1,060.00
Protection of persons and property	129.89	322.08	80.46	522.25
Health and sanitation	142.75	358.60	—	88.00
Highways	48.00	31.00	643.69	632.50
Charities	955.91	9,287.77	3,167.90	8,480.46
Soldiers' benefits	650.00	869.23	87.00	638.00
Schools	1,788.40	651.67	6,365.91	3,395.41
Libraries	83.02	369.54	90.02	174.53
Recreation	—	—	—	5.00
Unclassified	5.30	2.00	16.14	40.00
Public service enterprises	13,258.99	145,428.81	22,265.29	12,550.29
Electric light	—	122,516.66	—	—
Water	13,258.99	22,912.15	22,265.29	12,550.29
All other	—	—	—	—
Cemeteries	3,974.96	476.50	—	428.36
Interest	5,065.75	6,469.11	5,347.91	9,643.02
On sinking funds	—	3,279.55	—	—
On trust and investment funds	1,945.35	240.51	3,357.51	5,945.05
All other	3,120.40	2,949.05	1,990.40	3,697.97
NON-REVENUE.	\$217,613.11	\$274,091.86	\$257,015.05	\$95,036.36
Offsets to outlays	43,766.94	2,172.16	—	9,376.90
Departmental	43,766.94	—	—	9,376.90
Public service enterprises	—	2,172.16	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	153,042.00	248,523.20	228,000.00	63,000.00
Loans, general purposes	41,000.00	48,000.00	8,000.00	8,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	112,000.00	200,000.00	220,000.00	55,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	42.00	523.20	—	—
Transfers	2,050.59	36.00	2,402.98	2,227.15
From sinking funds	—	—	—	—
All other	2,050.59	36.00	2,402.98	2,227.15
Refunds	572.17	941.15	381.63	186.11
Agency, trust, and investment	18,181.41	22,419.35	26,230.44	20,246.20
Taxes and licenses for State	4,550.00	8,400.00	8,278.65	5,180.00
Taxes for county	7,410.00	10,543.62	13,452.00	8,436.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,221.41	3,475.73	4,499.89	6,630.20
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$238,919.50	\$482,333.60	\$293,484.09	\$221,357.59
Premiums	42.00	523.20	—	—
Municipal indebtedness	153,000.00	248,000.00	228,000.00	63,000.00
Transfers and refunds	2,622.76	977.15	2,784.61	2,413.26
Agency, trust, and investment	18,181.41	22,419.35	26,230.44	20,246.20
Total receipts	\$412,765.67	\$754,253.30	\$550,499.14	\$307,017.05
Balance on hand, including funds	25,740.49	5,648.98	41,476.69	55,932.66
GRAND TOTAL	\$438,506.16	\$759,902.28	\$591,975.83	\$362,949.71

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
Maintenance	\$186,812.45	\$395,606.86	\$231,060.43	\$179,257.34
<i>Departmental</i>	<i>173,501.86</i>	<i>258,787.90</i>	<i>218,902.84</i>	<i>171,995.61</i>
General government	21,784.90	22,729.83	14,038.21	12,647.39
Protection of persons and property	14,628.37	30,296.82	17,994.55	16,550.03
Health and sanitation	7,864.00	14,618.39	7,168.91	8,009.26
Highways	32,687.84	44,903.61	40,839.88	34,778.46
Charities	15,533.34	20,892.95	41,434.62	22,975.23
Soldiers' benefits	2,300.75	1,843.05	6,446.80	4,391.70
Schools	66,998.04	111,522.41	84,799.44	66,761.34
Libraries	4,200.54	4,999.83	4,893.48	3,135.23
Recreation	1,581.00	1,145.00	207.35	260.80
Pensions	—	—	—	—
Unclassified	5,923.08	5,836.01	1,079.60	2,486.17
<i>Public service enterprises</i>	<i>8,781.10</i>	<i>133,634.84</i>	<i>12,147.59</i>	<i>4,342.90</i>
Electric light	—	110,346.41	—	—
Water	8,781.10	23,288.43	12,147.59	4,342.90
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,529.49</i>	<i>1,184.12</i>	<i>—</i>	<i>748.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>2,170.47</i>
Interest	6,188.41	13,843.49	10,958.49	7,097.90
<i>Loans, general purposes</i>	<i>6,188.41</i>	<i>7,853.86</i>	<i>9,405.99</i>	<i>5,672.90</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>5,989.63</i>	<i>1,552.50</i>	<i>1,425.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	113,620.66	100,131.65	44,168.64	41,597.09
<i>Departmental</i>	<i>108,085.89</i>	<i>77,117.06</i>	<i>39,107.87</i>	<i>38,174.69</i>
General government	2,572.04	1,350.00	—	—
Protection of persons and property	—	42,521.35	1,965.32	10,250.00
Health and sanitation	31,010.36	—	1,856.32	325.45
Highways	62,577.92	19,896.88	33,036.14	22,092.96
Charities	—	—	—	—
Schools	11,825.57	7,155.42	2,250.09	—
Libraries	—	300.00	—	5,506.28
Recreation	100.00	3,341.74	—	—
Unclassified	—	2,551.67	—	—
<i>Public service enterprises</i>	<i>3,745.87</i>	<i>23,014.59</i>	<i>5,060.77</i>	<i>3,422.40</i>
Electric light	—	12,451.03	—	—
Water	3,745.87	10,563.56	5,060.77	3,422.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,788.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	76,000.00	202,500.00	251,000.00	89,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,000.00</i>	<i>22,500.00</i>	<i>21,000.00</i>	<i>14,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>62,000.00</i>	<i>180,000.00</i>	<i>230,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,050.59	36.00	2,402.98	2,227.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,050.59</i>	<i>36.00</i>	<i>2,402.98</i>	<i>2,227.15</i>
Refunds	572.17	941.15	381.63	186.11
Agency, trust, and investment	18,010.25	25,934.41	25,919.83	14,933.75
<i>Taxes and licenses for State</i>	<i>4,550.00</i>	<i>8,400.00</i>	<i>8,278.55</i>	<i>5,180.00</i>
<i>Taxes for county</i>	<i>7,410.00</i>	<i>10,543.62</i>	<i>13,452.00</i>	<i>8,436.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,050.25</i>	<i>6,990.79</i>	<i>4,189.28</i>	<i>1,317.75</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$193,000.86	\$409,450.35	\$242,018.92	\$186,355.24
Permanent debt (except from sinking funds)	14,000.00	22,500.00	21,000.00	14,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	113,620.66	100,131.65	44,168.64	41,597.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	62,000.00	180,000.00	230,000.00	75,000.00
Transfers (except to sinking funds) and refunds	2,622.76	977.15	2,784.61	2,413.26
Agency, trust, and investment	18,010.25	25,934.41	25,919.83	14,933.75
Total payments	\$403,254.53	\$738,993.56	\$565,892.00	\$334,299.34
Balance on hand, including funds	35,251.63	20,908.72	26,083.83	28,650.37
GRAND TOTAL	\$438,506.16	\$759,902.28	\$591,975.83	\$362,949.71

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
REVENUE.	\$330,681.74	\$248,273.58	\$329,452.01	\$308,356.52
General	253,534.00	225,075.20	296,134.59	263,726.16
<i>Taxes</i>	<i>241,870.67</i>	<i>218,614.95</i>	<i>293,910.07</i>	<i>260,614.44</i>
Property, poll, and income	218,316.91	208,109.10	271,386.55	251,619.11
Corporation, bank, etc.	23,553.76	10,505.85	22,523.45	8,995.33
<i>Licenses and permits</i>	<i>922.41</i>	<i>266.18</i>	<i>747.50</i>	<i>727.20</i>
<i>Fines and forfeits</i>	<i>387.42</i>	<i>264.50</i>	<i>524.67</i>	<i>808.19</i>
<i>Grants and gifts</i>	<i>10,353.50</i>	<i>5,929.57</i>	<i>952.42</i>	<i>1,576.33</i>
For expenses	10,353.50	5,929.57	952.42	1,576.33
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	77,147.74	23,198.38	33,317.42	44,630.36
<i>Special assessments</i>	<i>24,050.37</i>	<i>121.55</i>	—	<i>818.48</i>
To meet expenses	363.05	121.55	—	—
To meet outlays	23,687.32	—	—	818.48
<i>Privileges</i>	<i>12,168.15</i>	<i>9,811.51</i>	<i>18,259.71</i>	<i>14,959.67</i>
<i>Departmental</i>	<i>9,971.01</i>	<i>5,409.35</i>	<i>12,493.86</i>	<i>23,648.02</i>
General government	150.70	311.00	1,283.48	1,271.38
Protection of persons and property	96.63	108.28	185.01	151.13
Health and sanitation	2,442.16	1,185.90	104.57	3,881.19
Highways	84.50	53.50	356.07	10.00
Charities	6,454.62	3,246.26	2,632.49	961.42
Soldiers' benefits	262.50	338.00	316.00	210.00
Schools	173.59	116.43	6,584.69	17,161.92
Libraries	306.31	49.08	994.05	—
Recreation	—	—	—	—
Unclassified	—	.90	37.50	.98
<i>Public service enterprises</i>	<i>18,210.95</i>	—	—	—
Electric light	—	—	—	—
Water	18,146.95	—	—	—
All other	64.00	—	—	—
<i>Cemeteries</i>	<i>4,220.41</i>	<i>1,511.28</i>	<i>1,339.25</i>	<i>1,063.10</i>
<i>Interest</i>	<i>8,526.85</i>	<i>6,344.69</i>	<i>1,224.60</i>	<i>4,141.09</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,491.63	551.60	364.06	879.36
All other	5,035.22	5,793.09	860.54	3,261.73
NON-REVENUE.	\$283,046.53	\$237,458.83	\$302,663.67	\$148,479.92
Offsets to outlays	33,332.96	19.80	10,061.00	15,353.24
<i>Departmental</i>	<i>33,332.96</i>	<i>19.80</i>	<i>10,061.00</i>	<i>15,353.24</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	218,000.00	220,000.00	248,000.00	70,550.00
<i>Loans, general purposes</i>	<i>18,000.00</i>	<i>5,000.00</i>	<i>25,000.00</i>	<i>20,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>215,000.00</i>	<i>223,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	50.00
<i>Premiums</i>	—	—	—	—
Transfers	3,362.43	—	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	3,362.43	—	—	—
Refunds	520.58	254.03	243.21	632.10
Agency, trust, and investment	27,830.56	17,185.00	44,359.46	61,944.58
<i>Taxes and licenses for State</i>	<i>6,930.00</i>	<i>6,090.00</i>	<i>11,410.00</i>	<i>10,850.00</i>
<i>Taxes for county</i>	<i>11,286.00</i>	<i>3,918.00</i>	<i>28,276.07</i>	<i>24,520.04</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>9,614.56</i>	<i>1,177.00</i>	<i>4,673.39</i>	<i>26,574.54</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$364,014.70	\$248,293.38	\$339,513.01	\$323,709.76
Premiums	—	—	—	50.00
Municipal indebtedness	218,000.00	220,000.00	248,000.00	70,500.00
Transfers and refunds	3,883.01	254.03	243.21	632.10
Agency, trust, and investment	27,830.56	17,185.00	44,359.46	61,944.58
Total receipts	\$613,728.27	\$485,732.41	\$632,115.68	\$456,836.44
Balance on hand, including funds	79,902.26	10,760.64	30,486.43	89,555.89
GRAND TOTAL	\$693,630.53	\$496,493.05	\$662,602.11	\$546,392.33

Graded According to Population of 1930 — Continued.

PAYMENTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
Maintenance	\$257,253.75	\$210,940.61	\$253,659.46	\$251,950.31
<i>Departmental</i>	<i>237,999.18</i>	<i>208,305.66</i>	<i>249,008.74</i>	<i>249,760.80</i>
General government	13,378.29	12,250.87	19,002.89	21,374.25
Protection of persons and property	20,362.24	8,282.36	13,835.94	28,493.84
Health and sanitation	10,823.59	6,244.46	11,049.18	10,242.01
Highways	49,485.68	36,009.51	53,896.11	48,236.55
Charities	34,267.19	19,715.09	18,839.98	9,863.91
Soldiers' benefits	3,227.25	2,014.32	806.57	582.77
Schools	97,658.73	115,914.04	111,017.12	123,346.63
Libraries	5,448.00	2,924.70	11,323.84	346.94
Recreation	1,199.38	710.34	6,239.80	2,627.03
Pensions	42.50	—	—	—
Unclassified	2,106.43	4,239.97	2,997.31	4,646.87
<i>Public service enterprises</i>	<i>14,216.71</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	14,216.71	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,037.86</i>	<i>2,634.95</i>	<i>4,650.72</i>	<i>2,189.51</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	11,409.34	10,547.28	8,116.40	8,447.57
<i>Loans, general purposes</i>	<i>11,409.34</i>	<i>10,547.28</i>	<i>8,116.40</i>	<i>8,447.57</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	88,413.96	19,516.26	80,707.04	102,510.38
<i>Departmental</i>	<i>78,092.71</i>	<i>19,516.26</i>	<i>80,415.24</i>	<i>102,510.38</i>
General government	100.00	1,612.49	—	235.66
Protection of persons and property	—	—	—	14,898.18
Health and sanitation	12,560.31	—	7,623.35	—
Highways	65,092.41	14,959.92	54,530.69	46,940.17
Charities	—	—	—	—
Schools	—	2,624.05	5,911.13	6,933.45
Libraries	—	—	12,350.07	32,738.92
Recreation	339.99	—	—	764.00
Unclassified	—	319.80	—	—
<i>Public service enterprises</i>	<i>10,321.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	10,321.25	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>291.80</i>	<i>—</i>
Municipal indebtedness	216,500.00	214,150.00	254,000.00	76,980.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,500.00</i>	<i>19,150.00</i>	<i>31,000.00</i>	<i>126,980.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>195,000.00</i>	<i>223,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,362.43	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,362.43</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	520.58	254.03	243.21	632.10
Agency, trust, and investment	28,262.64	17,079.33	44,723.52	37,265.88
<i>Taxes and licenses for State</i>	<i>6,930.00</i>	<i>6,090.00</i>	<i>11,410.00</i>	<i>10,850.00</i>
<i>Taxes for county</i>	<i>11,286.00</i>	<i>9,918.00</i>	<i>28,276.07</i>	<i>24,520.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,046.64</i>	<i>1,071.33</i>	<i>5,037.45</i>	<i>1,895.84</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$268,663.09	\$221,487.89	\$261,775.86	\$260,397.88
Permanent debt (except from sinking funds)	16,500.00	19,150.00	31,000.00	126,980.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	88,413.96	19,516.26	80,707.04	102,510.38
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	195,000.00	223,000.00	50,000.00
Transfers (except to sinking funds) and refunds	3,883.01	254.03	243.21	632.10
Agency, trust, and investment	28,262.64	17,079.33	44,723.52	37,265.88
Total payments	\$605,722.70	\$472,487.51	\$641,449.63	\$477,786.24
Balance on hand, including funds	87,907.83	24,005.54	21,152.48	68,606.09
GRAND TOTAL	\$693,630.53	\$496,493.05	\$662,602.11	\$546,392.33

¹ Includes \$2,880 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
REVENUE.	\$347,000.35	\$269,608.40	\$373,960.95	\$332,602.37
General	292,307.83	212,227.14	318,010.01	295,968.27
<i>Taxes</i>	<i>289,220.84</i>	<i>209,896.18</i>	<i>315,632.20</i>	<i>289,229.55</i>
Property, poll, and income	264,931.12	199,075.62	288,405.75	275,995.18
Corporation, bank, etc.	24,289.72	10,820.56	27,226.45	13,234.37
<i>Licenses and permits</i>	<i>474.00</i>	<i>339.50</i>	<i>521.00</i>	<i>2,637.75</i>
<i>Fines and forfeits</i>	<i>660.57</i>	<i>585.80</i>	<i>538.50</i>	<i>2,734.94</i>
<i>Grants and gifts</i>	<i>1,952.42</i>	<i>1,380.13</i>	<i>1,318.31</i>	<i>1,466.03</i>
For expenses	1,952.42	1,380.13	1,318.31	1,466.03
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>25.53</i>	<i>—</i>	<i>—</i>
Commercial	54,692.52	57,381.26	55,950.94	36,634.10
<i>Special assessments</i>	<i>—</i>	<i>588.80</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	588.80	—	—
<i>Privileges</i>	<i>7,756.45</i>	<i>11,855.96</i>	<i>15,397.63</i>	<i>18,179.24</i>
<i>Departmental</i>	<i>17,108.94</i>	<i>8,386.94</i>	<i>6,936.25</i>	<i>12,447.43</i>
General government	236.76	240.14	451.50	708.68
Protection of persons and property	170.27	971.29	1,666.52	317.74
Health and sanitation	4,024.75	89.75	403.70	494.80
Highways	10,311.35	4,922.51	126.89	365.39
Charities	216.50	730.00	3,137.80	58.98
Soldiers' benefits	1,708.61	926.74	140.00	678.00
Schools	—	202.81	807.45	8,755.75
Libraries	—	303.70	165.39	730.00
Recreation	—	—	37.00	338.09
Unclassified	19,094.71	30,900.22	25,357.35	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	19,094.71	30,900.22	25,357.35	—
Water	—	—	—	—
<i>All other</i>	<i>2,189.16</i>	<i>—</i>	<i>3,027.45</i>	<i>3,245.00</i>
<i>Cemeteries</i>	<i>8,545.26</i>	<i>5,651.84</i>	<i>5,232.26</i>	<i>2,762.43</i>
<i>Interest</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
On sinking funds	1,387.04	745.90	1,076.50	506.25
On trust and investment funds	7,156.22	4,905.44	4,155.76	2,256.18
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
NON-REVENUE.	\$361,537.12	\$261,852.34	\$315,275.71	\$221,536.19
Offsets to outlays	10,927.50	—	22,187.70	14,303.56
<i>Departmental</i>	<i>9,375.00</i>	<i>—</i>	<i>22,132.70</i>	<i>14,303.56</i>
<i>Public service enterprises</i>	<i>1,552.50</i>	<i>—</i>	<i>55.00</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	312,072.00	235,000.00	267,093.50	125,000.00
<i>Loans, general purposes</i>	<i>185,000.00</i>	<i>—</i>	<i>17,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>235,000.00</i>	<i>250,000.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>2,072.00</i>	<i>—</i>	<i>93.50</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,761.33	1,393.35	314.00	3,660.81
<i>From sinking funds</i>	<i>1,761.33</i>	<i>1,393.35</i>	<i>314.00</i>	<i>3,660.81</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	7,366.10	1,142.51	368.95	464.76
Agency, trust, and investment	29,410.19	24,316.48	25,311.56	78,107.06
<i>Taxes and licenses for State</i>	<i>10,080.00</i>	<i>7,000.00</i>	<i>9,590.00</i>	<i>11,760.00</i>
<i>Taxes for county</i>	<i>15,216.87</i>	<i>15,998.89</i>	<i>11,858.38</i>	<i>26,878.15</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,113.32</i>	<i>1,317.59</i>	<i>3,863.18</i>	<i>4,455.04</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>35,013.87</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$357,927.85	\$269,608.40	\$396,148.65	\$346,905.93
Premiums	2,072.00	—	93.50	—
Municipal indebtedness	310,000.00	235,000.00	267,000.00	125,000.00
Transfers and refunds	9,127.43	2,535.86	682.95	4,125.57
Agency, trust, and investment	29,410.19	24,316.48	25,311.56	78,107.06
Total receipts	\$708,537.47	\$531,460.74	\$689,236.66	\$554,138.56
<i>Balance on hand, including funds</i>	<i>28,037.42</i>	<i>16,892.90</i>	<i>42,261.59</i>	<i>11,770.60</i>
GRAND TOTAL	\$736,574.89	\$548,353.64	\$731,498.25	\$565,909.16

Graded According to Population of 1930—Continued.

PAYMENTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
Maintenance	\$286,064.27	\$253,996.43	\$287,138.60	\$257,355.81
<i>Departmental</i>	<i>262,919.69</i>	<i>231,690.53</i>	<i>252,437.99</i>	<i>251,787.01</i>
General government	22,216.34	13,873.41	20,734.36	16,171.68
Protection of persons and property	35,125.37	19,803.35	37,876.33	21,356.57
Health and sanitation	7,359.88	10,161.98	14,932.03	15,507.50
Highways	66,542.61	49,519.66	55,064.29	38,025.30
Charities	15,545.79	22,336.85	18,535.74	29,570.36
Soldiers' benefits	3,651.20	1,354.00	2,267.75	4,348.60
Schools	105,875.95	101,226.69	83,687.82	115,431.70
Libraries	1,045.50	5,928.89	5,606.98	2,000.00
Recreation	2,750.76	4,841.20	8,034.51	6,782.66
Pensions	—	—	—	—
Unclassified	2,806.29	2,644.50	5,698.18	2,592.64
<i>Public service enterprises</i>	<i>18,685.89</i>	<i>22,305.90</i>	<i>27,673.55</i>	—
Electric light	—	—	—	—
Water	18,685.89	22,305.90	27,673.55	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,458.69</i>	—	<i>7,027.06</i>	<i>5,568.80</i>
Administration of trust funds	—	—	—	—
Interest	9,453.06	7,738.26	13,060.18	4,022.83
<i>Loans, general purposes</i>	<i>6,806.81</i>	<i>5,086.26</i>	<i>11,257.68</i>	<i>4,022.83</i>
<i>Loans, public service enterprises</i>	<i>2,646.25</i>	<i>2,652.00</i>	<i>1,802.50</i>	—
Loans, cemeteries	—	—	—	—
Outlays	141,941.87	24,373.72	69,667.55	49,918.75
<i>Departmental</i>	<i>135,025.25</i>	<i>23,375.49</i>	<i>57,287.94</i>	<i>49,918.75</i>
General government	369.48	1,000.00	—	147.00
Protection of persons and property	2,244.53	9,999.85	10,176.72	1,000.00
Health and sanitation	1,075.86	—	1,520.00	—
Highways	24,644.03	9,542.95	44,748.91	44,778.34
Charities	—	—	—	—
Schools	106,691.35	2,090.18	661.31	2,993.41
Libraries	—	—	—	—
Recreation	—	742.51	181.00	1,000.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>6,916.62</i>	<i>998.23</i>	<i>12,379.61</i>	—
Electric light	—	—	—	—
Water	6,916.62	998.23	12,379.61	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	172,500.00	209,825.53	295,934.03	149,000.00
From sinking funds	—	—	—	—
From revenue and other sources	22,500.00	9,800.00	35,934.03	24,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	150,000.00	200,000.00	260,000.00	125,000.00
Warrants or orders, previous years	—	25.53	—	—
Transfers	1,761.33	1,393.35	314.00	3,660.81
To sinking funds from revenue	—	—	—	—
All other	1,761.33	1,393.35	314.00	3,660.81
Refunds	7,366.10	1,142.51	368.95	464.76
Agency, trust, and investment	31,142.26	23,538.22	26,193.06	78,107.06
Taxes and licenses for State	10,080.00	7,000.00	9,590.00	11,760.00
Taxes for county	15,216.87	15,998.89	11,868.38	26,878.15
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	5,845.39	539.33	4,744.68	4,455.04
All other	—	—	—	35,013.87
RECAPITULATION.				
Maintenance and interest	\$295,517.33	\$261,734.69	\$300,198.78	\$261,378.64
Permanent debt (except from sinking funds)	22,500.00	9,800.00	35,934.03	24,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	141,941.87	24,373.72	69,667.55	49,918.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	200,025.53	260,000.00	125,000.00
Transfers (except to sinking funds) and refunds	9,127.43	2,535.86	682.95	4,125.57
Agency, trust, and investment	31,142.26	23,538.22	26,193.06	78,107.06
Total payments	\$650,228.89	\$522,008.02	\$692,676.37	\$542,530.02
Balance on hand, including funds	86,346.00	26,345.62	38,821.88	23,379.14
GRAND TOTAL	\$736,574.89	\$548,353.64	\$731,498.25	\$565,909.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
REVENUE.	\$401,857.52	\$132,258.70	\$340,614.56	\$270,716.03
General	263,159.52	121,802.00	295,129.95	215,751.14
Taxes	255,999.84	111,943.83	292,068.41	214,519.92
Property, poll, and income	250,550.56	109,164.85	287,552.11	198,612.47
Corporation, bank, etc.	5,449.28	2,778.98	4,516.30	15,907.45
Licenses and permits	1,425.50	248.00	426.50	363.50
Fines and forfeits	867.82	605.00	763.00	55.00
Grants and gifts	4,866.36	9,005.17	1,872.04	812.72
For expenses	4,866.36	9,005.17	1,672.04	812.72
For outlays	—	—	200.00	—
All other	—	—	—	—
Commercial	138,698.00	10,456.70	45,484.61	54,964.89
Special assessments	2,010.36	436.96	—	48.43
To meet expenses	2,010.36	436.96	—	—
To meet outlays	—	—	—	48.43
Privileges	10,432.02	5,721.83	8,711.11	10,583.71
Departmental	14,084.19	1,614.07	6,476.64	13,686.71
General government	589.89	636.18	25.00	1,240.65
Protection of persons and property	459.18	36.76	101.77	172.14
Health and sanitation	418.57	—	894.37	1,441.19
Highways	106.00	95.00	—	343.18
Charities	5,719.05	766.45	4,605.61	4,336.00
Soldiers' benefits	330.00	72.00	468.00	559.00
Schools	4,411.50	—	396.00	5,454.53
Libraries	—	—	45.00	115.02
Recreation	—	—	—	—
Unclassified	2,050.00	17.68	30.89	25.00
Public service enterprises	102,287.61	125.00	27,571.42	20,896.88
Electric light	75,820.17	—	—	—
Water	26,447.74	—	27,571.42	20,896.88
All other	19.70	125.00	—	—
Cemeteries	1,309.00	19.60	—	4,829.17
Interest	8,574.82	2,539.34	2,725.44	4,919.99
On sinking funds	—	—	—	—
On trust and investment funds	3,772.35	43.70	—	722.47
All other	4,802.47	2,495.64	2,725.44	4,197.52
NON-REVENUE.	\$331,488.19	\$121,733.80	\$239,196.82	\$296,223.35
Offsets to outlays	602.94	20,994.10	2,653.68	3,937.64
Departmental	147.37	20,994.10	—	3,700.00
Public service enterprises	455.57	—	2,653.68	237.64
Cemeteries	—	—	—	—
Municipal indebtedness	269,251.46	90,000.00	210,500.00	263,900.00
Loans, general purposes	14,230.00	—	—	3,900.00
Loans, public service enterprises	35,000.00	—	30,000.00	20,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	220,000.00	90,000.00	180,000.00	240,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	21.46	—	—	—
Transfers	—	1,776.42	121.29	118.23
From sinking funds	—	—	—	—
All other	—	1,776.42	121.29	118.23
Refunds	868.17	126.71	339.11	822.67
Agency, trust, and investment	60,765.62	8,836.57	26,082.74	27,444.81
Taxes and licenses for State	7,840.00	5,500.00	11,271.56	6,370.00
Taxes for county	13,836.66	5,283.64	14,146.02	15,837.23
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	30,088.96	52.93	665.16	5,237.58
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$402,460.46	\$153,252.80	\$343,268.24	\$274,653.67
Premiums	21.46	—	—	—
Municipal indebtedness	269,230.00	90,000.00	210,000.00	263,900.00
Transfers and refunds	868.17	1,903.13	460.40	940.90
Agency, trust, and investment	60,765.62	8,836.57	26,082.74	27,444.81
Total receipts	\$733,345.71	\$253,992.50	\$579,811.38	\$566,939.38
Balance on hand, including funds	26,453.51	16,172.98	28,157.78	25,576.45
GRAND TOTAL	\$759,799.22	\$270,165.48	\$607,969.16	\$592,515.83

¹ Includes \$4.70 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
Maintenance	\$303,460.19	\$117,812.91	\$234,895.02	\$226,044.14
<i>Departmental</i>	<i>244,936.51</i>	<i>117,693.41</i>	<i>223,580.46</i>	<i>210,403.26</i>
General government	18,060.19	10,366.61	15,499.29	25,019.96
Protection of persons and property	27,572.15	11,434.20	28,331.26	18,967.86
Health and sanitation	9,533.80	3,538.85	14,995.06	6,616.43
Highways	49,652.38	32,296.11	45,771.05	41,580.54
Charities	22,129.66	3,298.35	19,576.09	15,061.96
Soldiers' benefits	4,145.03	188.00	1,706.95	2,092.51
Schools	103,606.99	54,182.13	91,213.83	88,928.60
Libraries	627.86	1,225.67	2,084.74	6,967.73
Recreation	2,993.18	246.83	2,139.91	2,271.93
Pensions	300.00	—	—	478.00
Unclassified	6,315.27	916.66	2,262.28	2,417.74
<i>Public service enterprises</i>	<i>55,663.22</i>	<i>50.00</i>	<i>11,514.56</i>	<i>10,075.11</i>
Electric light	49,728.52	—	—	—
Water	5,934.70	—	11,314.56	10,075.11
All other	—	50.00	—	—
Cemeteries	2,860.46	64.50	—	5,565.77
Administration of trust funds	—	5.00	—	—
Interest	18,666.67	4,088.13	30,242.37	11,435.06
<i>Loans, general purposes</i>	<i>14,431.17</i>	<i>4,088.13</i>	<i>9,242.37</i>	<i>11,057.52</i>
<i>Loans, public service enterprises</i>	<i>4,235.50</i>	<i>—</i>	<i>21,000.00</i>	<i>377.74</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	100,102.33	36,109.83	53,010.64	40,456.38
<i>Departmental</i>	<i>16,948.88</i>	<i>36,109.83</i>	<i>17,864.06</i>	<i>16,180.65</i>
General government	—	—	1,500.00	—
Protection of persons and property	11,487.36	—	6,000.00	124.52
Health and sanitation	2,502.92	—	—	1,222.75
Highways	2,020.01	35,440.82	6,615.32	14,833.38
Charities	—	—	—	—
Schools	938.59	669.01	3,486.59	—
Libraries	—	—	200.00	—
Recreation	—	—	62.15	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>83,153.45</i>	<i>—</i>	<i>35,146.58</i>	<i>24,275.73</i>
Electric light	69,330.24	—	—	—
Water	13,823.21	—	35,146.58	24,275.73
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	234,950.00	95,400.00	213,500.00	242,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>47,950.00</i>	<i>5,400.00</i>	<i>33,500.00</i>	<i>17,700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>187,000.00</i>	<i>90,000.00</i>	<i>180,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,776.42	121.29	118.23
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,776.42</i>	<i>121.29</i>	<i>118.23</i>
Refunds	868.17	126.71	339.11	822.67
Agency, trust, and investment	63,124.53	8,880.27	26,082.74	28,074.05
<i>Taxes and licenses for State</i>	<i>7,840.00</i>	<i>3,500.00</i>	<i>11,271.56</i>	<i>6,370.00</i>
<i>Taxes for county</i>	<i>13,836.66</i>	<i>5,283.64</i>	<i>14,146.02</i>	<i>15,837.23</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>41,447.87</i>	<i>96.63</i>	<i>665.16</i>	<i>5,866.82</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$322,126.86	\$121,901.04	\$265,137.39	\$237,479.20
Permanent debt (except from sinking funds)	47,950.00	5,400.00	33,500.00	17,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	100,102.33	36,109.83	53,010.64	40,456.38
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	187,000.00	90,000.00	180,000.00	225,000.00
Transfers (except to sinking funds) and refunds	868.17	1,903.13	460.40	940.90
Agency, trust, and investment	63,124.53	8,880.27	26,082.74	28,074.05
Total payments	\$721,171.89	\$264,194.27	\$558,191.17	\$549,650.53
Balance on hand, including funds	88,627.33	5,971.21	49,777.99	42,865.30
GRAND TOTAL	\$759,799.22	\$270,165.48	\$607,969.16	\$592,515.83

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Foxborough POPULATION 5,347	Easton POPULATION 5,298
REVENUE.	\$250,219.42	\$243,888.67
General	221,748.59	188,971.06
Taxes	220,264.74	158,036.28
Property, poll, and income	205,345.43	147,441.98
Corporation, bank, etc.	14,919.31	10,594.30
Licenses and permits	307.00	555.00
Fines and forfeits	219.90	1,254.29
Grants and gifts	956.95	29,095.49
For expenses	956.95	29,095.49
For outlays	—	—
All other	—	30.00
Commercial	28,470.83	54,917.61
Special assessments	539.19	211.95
To meet expenses	—	211.95
To meet outlays	539.19	—
Privileges	10,004.98	13,941.12
Departmental	12,650.08	11,190.81
General government	—	687.72
Protection of persons and property	63.87	198.41
Health and sanitation	—	67.00
Highways	141.00	3,315.35
Charities	11,752.14	2,789.78
Soldiers' benefits	300.00	144.00
Schools	247.32	3,983.55
Libraries	145.75	—
Recreation	—	—
Unclassified	—	5.00
Public service enterprises	—	—
Electric light	—	—
Water	—	—
All other	—	—
Cemeteries	5,276.58	29,573.73
Interest	—	—
On sinking funds	993.04	25,510.80
On trust and investment funds	4,283.54	4,062.93
All other	—	—
NON-REVENUE.	\$239,255.48	\$401,919.36
Offsets to outlays	22,096.41	310.00
Departmental	22,096.41	310.00
Public service enterprises	—	—
Cemeteries	—	—
Municipal indebtedness	190,000.00	95,000.00
Loans, general purposes	—	—
Loans, public service enterprises	—	—
Loans, cemeteries	—	—
Bonds refunded, current year	—	—
Temporary loans (including revenue loans)	190,000.00	95,000.00
Unpaid warrants or orders, current year	—	—
Premiums	—	—
Transfers	280.50	124,996.56
From sinking funds	—	—
All other	280.50	124,996.56
Refunds	378.57	373.99
Agency, trust, and investment	26,500.00	181,238.81
Taxes and licenses for State	5,950.00	6,510.00
Taxes for county	7,557.39	8,171.50
Reimbursements for grade crossings	—	—
Sinking and other permanent funds	623.72	143,579.30
All other	12,568.89	22,978.21
RECAPITULATION.		
Revenue and offsets to outlays	\$272,315.83	\$244,198.67
Premiums	—	—
Municipal indebtedness	190,000.00	95,000.00
Transfers and refunds	659.07	125,370.55
Agency, trust, and investment	26,500.00	181,238.81
Total receipts	\$489,474.90	\$645,808.03
Balance on hand, including funds	13,392.90	146,469.82
GRAND TOTAL	\$502,867.80	\$792,267.85

Graded According to Population of 1930 — Continued.

PAYMENTS.	Foxborough POPULATION 5,347	Easton POPULATION 5,298
Maintenance	\$187,583.29	\$200,894.81
<i>Departmental</i>	<i>187,583.29</i>	<i>200,859.81</i>
General government	10,457.60	10,757.60
Protection of persons and property	23,220.08	15,375.53
Health and sanitation	6,594.24	9,095.93
Highways	52,456.57	34,536.20
Charities	14,971.47	18,331.44
Soldiers' benefits	624.00	2,089.68
Schools	73,286.97	107,298.87
Libraries	2,648.39	—
Recreation	1,239.39	91.64
Pensions	—	491.04
Unclassified	2,084.58	2,791.88
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>
Electric light	—	—
Water	—	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Administration of trust funds	—	35.00
Interest	9,447.20	8,121.25
<i>Loans, general purposes</i>	<i>9,447.20</i>	<i>8,121.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	37,602.72	247,531.24
<i>Departmental</i>	<i>37,602.72</i>	<i>247,531.24</i>
General government	225.85	—
Protection of persons and property	772.73	2,149.95
Health and sanitation	—	—
Highways	36,604.14	18,124.57
Charities	—	—
Schools	—	227,256.72
Libraries	—	—
Recreation	—	—
Unclassified	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>
Electric light	—	—
Water	—	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	212,000.00	102,560.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,000.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>190,000.00</i>	<i>95,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	280.50	124,996.56
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>280.50</i>	<i>124,996.56</i>
Refunds	378.57	373.99
Agency, trust, and investment	27,248.83	78,455.29
<i>Taxes and licenses for State</i>	<i>5,950.00</i>	<i>6,510.00</i>
<i>Taxes for county</i>	<i>7,357.39</i>	<i>8,171.30</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,336.26</i>	<i>40,795.78</i>
<i>All other</i>	<i>12,605.18</i>	<i>22,978.21</i>
RECAPITULATION.		
Maintenance and interest	\$197,030.49	\$209,016.06
Permanent debt (except from sinking funds)	22,000.00	7,500.00
Sinking fund requirements from revenue	—	—
Outlays	37,602.72	247,531.24
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	190,000.00	95,000.00
Transfers (except to sinking funds) and refunds	659.07	125,370.55
Agency, trust, and investment	27,248.83	78,455.29
Total payments	\$474,541.11	\$762,873.14
Balance on hand, including funds	28,526.69	29,394.71
GRAND TOTAL	\$502,867.80	\$792,267.85

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (83 TOWNS).		POPULATION 914,547
REVENUE.		\$57,479,055.58
General		45,049,998.01
<i>Taxes</i>		44,409,479.85
Property, poll, and income		41,865,072.78
Corporation, bank, etc.		2,544,407.07
<i>Licenses and permits</i>		105,641.33
<i>Fines and forfeits</i>		99,170.25
<i>Grants and gifts</i>		433,893.98
For expenses		407,928.70
For outlays		25,965.28
All other		1,812.60
Commercial		12,429,057.57
<i>Special assessments</i>		611,627.18
To meet expenses		63,635.02
To meet outlays		547,992.16
<i>Privileges</i>		2,065,365.53
<i>Departmental</i>		¹ 1,703,838.16
General government		97,770.31
Protection of persons and property		57,931.34
Health and sanitation		285,356.22
Highways		56,532.91
Charities		² 737,383.95
Soldiers' benefits		47,102.40
Schools		355,073.43
Libraries		31,159.75
Recreation		14,894.81
Unclassified		¹ 20,633.03
<i>Public service enterprises</i>		6,943,033.97
Electric light		³ 3,110,176.06
Water		3,714,440.86
All other		118,417.05
<i>Cemeteries</i>		222,133.14
<i>Interest</i>		883,059.60
On sinking funds		27,069.96
On trust and investment funds		200,949.95
All other		655,039.69
NON-REVENUE.		\$44,353,423.48
Offsets to outlays		1,193,313.33
<i>Departmental</i>		1,103,898.35
<i>Public service enterprises</i>		87,418.78
<i>Cemeteries</i>		1,996.20
Municipal indebtedness		36,938,313.90
<i>Loans, general purposes</i>		4,979,030.00
<i>Loans, public service enterprises</i>		1,008,430.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		30,868,000.00
<i>Unpaid warrants or orders, current year</i>		17,832.51
<i>Premiums</i>		65,001.39
Transfers		807,649.82
<i>From sinking funds</i>		331,000.00
<i>All other</i>		476,649.82
Refunds		163,887.81
Agency, trust, and investment		5,250,258.62
<i>Taxes and licenses for State</i>		1,391,689.42
<i>Taxes for county</i>		2,214,141.19
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		1,558,110.24
<i>All other</i>		86,337.77
RECAPITULATION.		
Revenue and offsets to outlays		\$58,672,368.91
Premiums		65,001.39
Municipal indebtedness		36,873,312.51
Transfers and refunds		971,537.63
Agency, trust, and investment		5,250,258.62
Total receipts		\$101,832,479.06
Balance on hand, including funds		7,013,964.43
GRAND TOTAL		\$108,846,443.49

¹ Includes \$81.90 from administration of trust funds.² Includes \$162,372.23 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 102.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (83 TOWNS).		POPULATION 914,547
Maintenance		\$42,970,160.81
<i>Departmental</i>		<i>37,983,290.45</i>
General government		2,510,083.30
Protection of persons and property		5,565,154.85
Health and sanitation		2,656,695.22
Highways		5,784,428.09
Charities		¹ 3,013,066.21
Soldiers' benefits		402,641.86
Schools		15,548,917.59
Libraries		786,477.89
Recreation		967,262.29
Pensions		118,160.72
Unclassified		630,402.43
<i>Public service enterprises</i>		<i>4,638,668.32</i>
Electric light		² 2,353,257.97
Water		2,168,086.03
All other		117,324.32
<i>Cemeteries</i>		<i>342,883.51</i>
<i>Administration of trust funds</i>		<i>5,318.53</i>
Interest		2,790,937.76
<i>Loans, general purposes</i>		<i>2,216,906.19</i>
<i>Loans, public service enterprises</i>		<i>544,031.57</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		15,501,910.75
<i>Departmental</i>		<i>13,016,228.25</i>
General government		156,239.70
Protection of persons and property		805,069.57
Health and sanitation		1,874,644.40
Highways		5,413,958.48
Charities		² 35,582.56
Schools		4,032,523.27
Libraries		199,659.21
Recreation		371,373.07
Unclassified		127,177.99
<i>Public service enterprises</i>		<i>2,407,017.79</i>
Electric light		² 617,408.42
Water		1,775,901.80
All other		13,707.57
<i>Cemeteries</i>		<i>78,664.71</i>
Municipal indebtedness		34,159,513.16
<i>From sinking funds</i>		<i>341,665.00</i>
<i>From revenue and other sources</i>		<i>4,824,928.63</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>28,949,900.00</i>
<i>Warrants or orders, previous years</i>		<i>43,024.53</i>
Transfers		807,649.82
<i>To sinking funds from revenue</i>		<i>13,209.03</i>
<i>All other</i>		<i>794,440.79</i>
Refunds		163,887.81
Agency, trust, and investment		4,812,247.32
<i>Taxes and licenses for State</i>		<i>1,391,669.42</i>
<i>Taxes for county</i>		<i>2,214,141.19</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,120,089.31</i>
<i>All other</i>		<i>86,347.40</i>
RECAPITULATION.		
Maintenance and interest		\$45,761,098.57
Permanent debt (except from sinking funds)		⁴ 4,824,928.63
Sinking fund requirements from revenue		13,209.03
Outlays		15,501,910.75
Permanent debt from sinking funds		341,665.00
Bonds refunded, current year		—
Temporary loans		28,992,924.53
Transfers (except to sinking funds) and refunds		958,328.60
Agency, trust, and investment		4,812,247.32
Total payments		\$101,296,312.43
Balance on hand, including funds		7,640,131.06
GRAND TOTAL		\$108,846,443.49

¹ Includes \$256,703.59 for municipal general hospitals.² Includes gas. See footnotes on pp. 87 and 103.³ Includes \$13,471.59 for municipal general hospitals.⁴ Includes \$31,290.71 paid from offsets to outlays; \$2,880 paid to the county for debt incurred for bridge purposes; \$901.90 serial loan paid from sinking fund surplus.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1930.*

TOWNS, (Population over 5,000)	Totals	Loans for General Purposes	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
				Revenue	Other	
Brookline	\$2,566,850.00	\$2,194,350.00	\$372,500.00	—	—	—
Arlington	2,128,854.65	1,641,500.00	274,000.00	\$200,000.00	—	\$13,354.65
Watertown	2,382,000.00	1,880,000.00	102,000.00	400,000.00	—	—
Frammingham	2,178,700.00	1,482,700.00	396,000.00	300,000.00	—	—
Belmont	1,614,000.00	1,437,500.00	176,500.00	—	—	—
Methuen	1,062,900.00	694,400.00	64,500.00	300,000.00	\$4,000.00	—
Weymouth	1,714,500.00	989,000.00	125,500.00	600,000.00	—	—
Wintrop	729,900.00	490,900.00	59,000.00	170,000.00	10,000.00	—
West Springfield	1,760,000.00	1,335,000.00	101,000.00	324,000.00	—	—
Milton	1,240,000.00	809,000.00	341,000.00	50,000.00	40,000.00	—
Wakefield	1,598,000.00	956,500.00	391,500.00	250,000.00	—	—
Brantree	1,077,000.00	817,000.00	60,000.00	200,000.00	—	—
Greenfield	533,000.00	410,000.00	123,000.00	—	—	—
Dedham	458,700.00	458,700.00	—	—	—	—
Norwood	1,392,091.93	1,223,700.00	66,000.00	100,000.00	—	2,391.93
Milford	365,000.00	183,000.00	—	180,000.00	—	—
Saugus	352,000.00	130,500.00	51,500.00	170,000.00	—	—
Southbridge	281,380.00	134,880.00	—	146,500.00	—	—
Natick	1,061,190.00	527,900.00	143,290.00	390,000.00	—	—
Plymouth	362,049.98	298,000.00	13,999.98	50,000.00	—	50.00
Webster	753,500.00	568,500.00	—	185,000.00	—	—
Danvers	919,600.00	533,000.00	386,600.00	—	—	—
Clinton	94,000.00	10,000.00	9,000.00	75,000.00	—	—
Winchester	883,000.00	847,000.00	36,000.00	—	—	—
Adams	473,000.00	473,000.00	—	—	—	—
Amesbury	503,500.00	191,500.00	162,000.00	150,000.00	—	—
Wellesley	1,447,000.00	992,000.00	355,000.00	100,000.00	—	—
Easthampton	136,000.00	36,000.00	—	100,000.00	—	—
Fairhaven	248,955.00	158,855.00	—	90,000.00	—	—
Needham	1,596,500.00	1,217,500.00	79,000.00	300,000.00	—	—
Attol	423,200.00	242,200.00	131,000.00	50,000.00	—	—
Swampscott	885,550.00	714,550.00	71,000.00	100,000.00	—	—
North Attleborough	326,000.00	263,000.00	63,000.00	—	—	—
Stonham	575,000.00	423,000.00	27,000.00	125,000.00	—	—
Andover	376,000.00	349,000.00	27,000.00	200,000.00	—	—
Reading	734,500.00	390,000.00	144,500.00	—	—	—
Northbridge	228,157.38	226,000.00	—	200,000.00	—	2,157.38
Palmer	262,000.00	212,000.00	—	50,000.00	—	—
Lexington	1,204,500.00	662,500.00	242,000.00	300,000.00	—	—
Bridgewater	567,000.00	75,000.00	412,000.00	50,000.00	—	—
Ludlow	324,500.00	294,500.00	—	30,000.00	30,000.00	—

Dartmouth	648,750.00	366,250.00	202,500.00	80,000.00	-
Marblehead	672,000.00	507,000.00	165,000.00	-	-
Middleborough	284,000.00	130,000.00	54,400.00	100,000.00	-
Hudson	503,900.00	320,500.00	183,400.00	-	-
Stoughton	410,000.00	219,000.00	56,000.00	135,000.00	-
Montague	223,000.00	211,000.00	12,000.00	-	-
Whitman	328,000.00	217,000.00	11,000.00	100,000.00	-
Rockland	406,000.00	256,000.00	-	150,000.00	-
Concord	784,000.00	495,000.00	189,000.00	100,000.00	-
Ware	133,500.00	103,500.00	0,000.00	20,000.00	-
Walpole	546,300.00	324,500.00	221,800.00	-	-
Barnstable	312,000.00	212,000.00	-	100,000.00	-
Maynard	317,000.00	317,000.00	-	-	-
Agawam	476,500.00	337,000.00	64,500.00	75,000.00	-
Grafton	111,500.00	61,500.00	-	50,000.00	-
Franklin	417,000.00	245,000.00	107,000.00	65,000.00	-
Chelmsford	152,160.00	112,160.00	-	40,000.00	-
North Andover	171,000.00	147,000.00	4,000.00	20,000.00	-
Millbury	174,500.00	84,500.00	-	90,000.00	-
Draught	201,900.00	91,000.00	-	110,000.00	-
Shrewsbury	519,450.00	221,950.00	127,500.00	170,000.00	-
South Hadley	262,500.00	252,500.00	10,000.00	-	-
Hingham	259,000.00	259,000.00	-	70,000.00	-
Randolph	268,000.00	182,000.00	16,000.00	-	-
Westborough	147,000.00	87,000.00	-	60,000.00	-
Mansfield	301,500.00	117,500.00	134,000.00	50,000.00	-
Uxbridge	135,500.00	64,000.00	31,500.00	40,000.00	-
Spencer	157,000.00	124,000.00	33,000.00	-	-
Windtendon	268,500.00	218,500.00	-	50,000.00	-
Auburn	232,800.00	157,800.00	-	75,000.00	-
Great Barrington	112,000.00	112,000.00	-	-	-
Amherst	178,600.00	178,600.00	-	-	-
Billerica	291,000.00	250,000.00	41,000.00	-	-
Abington	180,200.00	7,200.00	63,000.00	110,000.00	-
Canton	106,000.00	22,000.00	34,000.00	50,000.00	-
Wareham	21,500.00	21,500.00	-	-	-
Ipswich	385,130.00	160,230.00	129,900.00	95,000.00	-
Tewksbury	60,600.00	15,600.00	-	45,000.00	-
Somerset	671,900.00	151,000.00	520,000.00	-	-
Orange	249,400.00	139,400.00	20,000.00	90,000.00	-
Foxborough	177,000.00	127,000.00	-	50,000.00	-
Easton	142,500.00	142,500.00	-	-	-
83 Towns	\$50,218,248.94	\$34,743,905.00	\$7,446,889.98	\$7,925,500.00	\$81,000.00
					\$17,953.96

TABLE III. — *Relation of Indebtedness to Valuation — 1930.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1930, together with the supplemental assessment of December, 1930.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1930 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater	9,055	9.0	\$5,725,289	\$517,000.00	—	\$517,000.00
2 Hudson	8,469	6.6	7,619,714	503,900.00	—	503,900.00
3 Danvers	12,957	6.5	12,835,695	919,600.00	\$89,019.42	830,580.58
4 Concord	7,477	6.4	9,477,657	684,000.00	80,840.06	603,159.94
5 Wakefield	16,318	5.5	24,463,190	1,348,000.00	—	1,348,000.00
6 Needham	10,845	5.5	23,776,414	1,296,500.00	—	1,296,500.00
7 Framingham	22,210	5.0	37,542,037	1,878,700.00	—	1,878,700.00
8 Somersett	5,398	4.9	13,581,295	671,000.00	—	671,000.00
9 West Springfield	16,684	4.7	29,782,158	1,436,000.00	25,000.00	1,411,000.00
10 Norwood	15,049	4.6	28,323,751	1,289,700.00	—	1,289,700.00
11 Webster	12,992	4.5	12,349,254	568,500.00	—	568,500.00
12 Dartmouth	8,778	4.3	13,077,760	568,750.00	—	568,750.00
13 Maynard	7,156	4.2	7,476,675	317,000.00	—	317,000.00
14 Lexington	9,467	4.1	21,920,807	904,500.00	—	904,500.00
15 Agawam	7,095	4.0	10,019,841	401,500.00	—	401,500.00
16 Shrewsbury	6,910	4.0	8,782,122	349,450.00	—	349,450.00
17 Winchendon	6,202	3.6	5,995,950	218,500.00	—	218,500.00
18 Methuen	21,069	3.6	20,322,477	762,900.00	25,000.00	737,900.00
19 Franklin	7,028	3.6	9,793,510	352,000.00	—	352,000.00
20 Ipswich	5,599	3.6	8,080,783	290,130.00	—	290,130.00
21 Wellesley	11,439	3.5	38,142,553	1,347,000.00	—	1,347,000.00
22 Adams	12,697	3.5	13,619,605	473,000.00	—	473,000.00
23 Watertown	34,913	3.5	57,290,349	1,982,000.00	—	1,982,000.00
24 Walpole	7,273	3.4	16,057,329	546,300.00	—	546,300.00
25 Spencer	6,272	3.3	4,750,075	157,000.00	—	157,000.00
26 Braintree	15,712	3.3	26,641,305	877,000.00	—	877,000.00
27 Belmont	21,748	3.3	47,853,154	1,614,000.00	46,004.48	1,567,995.52
28 Marblehead	8,668	3.2	21,162,051	672,000.00	—	672,000.00
29 Swampscott	10,346	3.2	24,783,625	785,550.00	—	785,550.00
30 Milton	16,434	3.2	37,590,752	1,190,000.00	—	1,190,000.00
31 Reading	9,767	3.2	16,891,515	534,500.00	—	534,500.00
32 Randolph	6,553	3.1	6,380,040	198,000.00	—	198,000.00
33 Natick	13,589	3.1	20,737,084	671,190.00	36,876.61	634,313.39
34 Stoughton	8,204	3.0	9,195,013	275,000.00	—	275,000.00
35 Billerica	5,880	3.0	9,790,390	291,000.00	—	291,000.00
36 No. Attleborough	10,197	2.9	11,276,650	326,000.00	—	326,000.00
37 Rockland	7,524	2.8	9,001,153	256,000.00	—	256,000.00
38 Amesbury	11,899	2.8	12,583,492	353,500.00	—	353,500.00
39 Arlington	36,094	2.8	64,807,680	1,915,500.00	112,413.10	1,803,086.90
40 Stoneham	10,060	2.7	16,506,625	450,000.00	—	450,000.00
41 Athol	10,677	2.7	11,894,765	373,200.00	57,011.44	316,188.56
42 Orange	5,365	2.6	6,041,433	159,400.00	—	159,400.00
43 Whitman	7,638	2.6	8,694,964	228,000.00	—	228,000.00
44 Winchester	12,719	2.6	34,111,695	883,000.00	—	883,000.00
45 Ludlow	8,876	2.5	11,655,417	294,500.00	—	294,500.00
46 South Hadley	6,773	2.5	10,553,416	262,500.00	—	262,500.00
47 Easton	5,298	2.5	5,780,485	142,500.00	—	142,500.00
48 Auburn	6,147	2.4	6,459,439	157,800.00	—	157,800.00
49 Weymouth	20,882	2.4	47,125,430	1,114,500.00	—	1,114,500.00
50 Northbridge	9,713	2.4	9,561,398	226,000.00	—	226,000.00
51 Mansfield	6,364	2.3	8,192,013	251,500.00	59,293.17	192,206.83
52 Dracut	6,912	2.1	4,334,254	91,000.00	—	91,000.00
53 Winthrop	16,852	2.1	27,145,337	559,900.00	—	559,900.00
54 Andover	9,969	2.1	18,233,363	376,000.00	—	376,000.00
55 Foxborough	5,347	2.1	6,173,774	127,000.00	—	127,000.00
56 Greenfield	15,500	2.1	25,929,585	533,000.00	—	533,000.00
57 Montague	8,081	2.0	11,038,950	223,000.00	—	223,000.00
58 Middleborough	8,608	1.8	10,045,765	184,400.00	—	184,400.00
59 Westborough	6,409	1.8	4,856,280	87,000.00	—	87,000.00
60 Amherst	5,888	1.8	10,011,437	178,600.00	—	178,600.00
61 Palmer	9,577	1.8	11,973,784	212,000.00	—	212,000.00
62 Dedham	15,136	1.7	26,476,075	458,700.00	—	458,700.00
63 North Andover	6,961	1.7	8,841,862	151,000.00	—	151,000.00
64 Hingham	6,657	1.6	16,130,810	259,000.00	—	259,000.00
65 Ware	7,385	1.5	7,518,699	113,500.00	—	113,500.00
66 Chelmsford	7,022	1.5	7,537,607	112,160.00	—	112,160.00
67 Brookline	47,490	1.4	180,196,070	2,566,850.00	—	2,566,850.00
68 Millbury	6,957	1.3	6,334,758	84,500.00	—	84,500.00

TABLE III. — *Relation of Indebtedness to Valuation — 1930 — Concluded.*

TOWNS. (Population over 5,000)		Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1930 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69	Fairhaven . .	10,951	1.3	\$12,446,917	\$158,955.00	—	\$158,955.00
70	Uxbridge . .	6,285	1.2	7,946,475	95,500.00	—	95,500.00
71	Saugus . .	14,700	1.2	15,284,430	182,000.00	—	182,000.00
72	Plymouth . .	13,042	1.2	26,430,315	311,999.98	—	311,999.98
73	Great Barrington .	5,934	1.1	9,851,436	112,000.00	—	112,000.00
74	Grafton . .	7,030	1.1	5,415,369	61,500.00	—	61,500.00
75	Milford . .	14,741	1.1	16,362,175	185,000.00	—	185,000.00
76	Abington . .	5,872	1.1	6,327,694	70,200.00	—	70,200.00
77	Southbridge . .	14,264	1.0	12,998,930	134,860.00	—	134,860.00
78	Barnstable . .	7,271	0.9	23,597,690	212,000.00	—	212,000.00
79	Canton . .	5,816	0.6	9,313,980	56,000.00	—	56,000.00
80	Tewksbury . .	5,585	0.4	3,719,472	15,600.00	—	15,600.00
81	Easthampton . .	11,323	0.2	14,650,926	36,000.00	—	36,000.00
82	Wareham . .	5,686	0.2	12,976,910	21,500.00	—	21,500.00
83	Clinton . .	12,817	0.1	16,177,141	19,000.00	—	19,000.00
83 Towns . .		914,547	2.8	\$1,512,555,544	\$42,274,794.98	\$531,458.28	\$41,743,336.70

TABLE IV. — *Debt Transactions for 1930 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 134), or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 125, under the section "Municipal Indebtedness."

Towns. (Population over 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	\$590,000.00	—	\$1,400,000.00	—	—	\$298,925.00	\$26,500.00	\$1,400,000.00	—	—
Arlington	260,000.00	\$90,000.00	900,000.00	—	—	147,000.00	26,000.00	900,000.00	—	\$14,727.92
Watertown	90,000.00	—	1,300,000.00	—	\$13,354.65	218,500.00	61,000.00	1,200,000.00	—	—
Frammingham	—	50,000.00	700,000.00	—	—	127,900.00	30,000.00	800,000.00	—	—
Belmont	200,000.00	—	650,000.00	—	—	141,500.00	16,500.00	650,000.00	—	—
Methuen	58,900.00	32,000.00	1,165,000.00	\$44,500.00	—	81,500.00	31,000.00	1,165,000.00	\$40,500.00	—
Weymouth	170,000.00	15,000.00	1,200,000.00	—	—	81,000.00	16,500.00	1,700,000.00	—	—
Winthrop	—	—	440,000.00	10,000.00	—	83,700.00	12,500.00	445,000.00	—	—
West Springfield	—	—	1,019,000.00	—	—	133,500.00	90,000.00	870,000.00	—	—
Milton	89,000.00	—	650,000.00	40,000.00	—	73,000.00	25,000.00	650,000.00	—	—
Wakefield	76,000.00	37,000.00	600,000.00	—	—	82,500.00	43,000.00	500,000.00	—	—
Braintree	116,000.00	30,000.00	600,000.00	—	—	82,500.00	3,900.00	500,000.00	—	—
Greenfield	—	—	425,000.00	—	—	38,000.00	—	425,000.00	—	—
Dedham	215,000.00	—	500,000.00	—	—	38,275.00	—	500,000.00	—	—
Norwood	159,500.00	25,000.00	625,000.00	—	—	110,700.00	12,000.00	600,000.00	—	10,596.51
Milford	18,000.00	—	480,000.00	—	2,391.93	33,000.00	—	450,000.00	—	—
Saugus	—	25,000.00	430,000.00	—	—	16,500.00	3,000.00	450,000.00	—	—
Southbridge	—	—	741,500.00	—	—	58,110.00	—	465,000.00	—	—
Natick	34,000.00	30,630.00	741,500.00	—	—	71,165.00	20,670.00	595,000.00	—	—
Plymouth	20,000.00	—	450,000.00	—	50.00	44,500.00	10,666.66	400,000.00	—	492.50
Webster	300,000.00	—	145,000.00	—	—	56,500.00	—	485,000.00	—	—
Danvers	—	—	160,000.00	—	—	24,000.00	19,200.00	160,000.00	—	—
Clinton	—	—	525,000.00	—	—	69,500.00	4,500.00	496,900.00	—	—
Winchester	165,000.00	—	400,000.00	—	—	179,000.00	10,000.00	400,000.00	—	—
Amesbury	46,000.00	—	275,000.00	—	—	52,000.00	—	275,000.00	—	—
Adams	—	—	425,000.00	—	—	47,750.00	18,500.00	325,000.00	—	—
Wellesley	60,000.00	60,000.00	600,000.00	—	—	75,000.00	30,000.00	500,000.00	—	—
Easthampton	—	—	430,000.00	—	—	14,000.00	—	330,000.00	—	—
Fairhaven	—	—	300,000.00	—	—	28,535.00	—	300,000.00	—	—
Needham	705,000.00	—	700,000.00	—	—	45,500.00	18,000.00	675,000.00	—	—
Attol	—	—	300,000.00	—	—	29,000.00	22,000.00	325,000.00	—	—
Swampscott	88,000.00	—	300,000.00	—	—	70,750.00	8,000.00	300,000.00	—	—
North Attleborough	83,000.00	—	140,000.00	—	—	44,000.00	10,000.00	140,000.00	—	—
Stoughton	156,000.00	—	325,000.00	—	—	45,000.00	16,000.00	325,000.00	65,000.00	—
Andover	—	—	250,000.00	—	—	46,000.00	9,000.00	250,000.00	—	—
Reading	45,000.00	50,000.00	525,000.00	—	—	47,000.00	22,800.00	475,000.00	—	—
Northbridge	—	—	234,000.00	—	2,055.93	27,000.00	—	234,000.00	—	2,108.30
Palmer	22,000.00	—	325,000.00	—	—	27,000.00	—	325,000.00	—	—
Lexington	165,000.00	155,000.00	620,000.00	—	—	64,000.00	20,500.00	570,000.00	22,500.00	—

[illegible]

TABLE V. — *Sinking and Loan Fund Payments to the State — 1930.*

Towns. (Population over 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline . . .	\$73,524.38	—	\$73,524.38	\$31,842.70	\$17,676.09	\$24,005.59
Arlington . . .	22,504.17	—	22,504.17	5,839.18	7,664.30	9,000.69
Watertown . . .	26,197.18	—	26,197.18	10,695.07	5,937.28	9,564.83
Belmont . . .	14,597.95	—	14,597.95	3,692.88	4,973.31	5,931.76
Weymouth . . .	4,742.55	—	4,742.55	—	4,742.55	—
Winthrop . . .	10,216.19	—	10,216.19	2,619.74	2,701.51	4,894.94
Milton . . .	17,104.35	\$1,125.39	15,978.96	7,348.32	4,074.18	4,556.46
Wakefield . . .	4,964.00	—	4,964.00	2,440.88	2,523.12	—
Braintree . . .	23,287.22	—	23,287.22	20,698.10	2,589.12	—
Dedham . . .	8,456.70	1,016.48	7,440.22	4,729.12	2,711.10	—
Norwood . . .	29,626.66	1,960.36	27,666.30	27,666.30	—	—
Saugus . . .	1,458.75	—	1,458.75	—	1,458.75	—
Winchester . . .	6,436.86	—	6,436.86	3,166.83	3,270.03	—
Wellesley . . .	9,881.78	—	9,881.78	6,353.99	3,527.79	—
Needham . . .	17,359.48	—	17,359.48	15,129.18	2,230.30	—
Swampscott . . .	6,328.38	—	6,328.38	—	2,787.98	3,540.40
Stoneham . . .	5,447.09	—	5,447.09	1,346.69	1,388.98	2,711.42
Reading . . .	1,641.28	—	1,641.28	1,641.28	—	—
Lexington . . .	4,352.81	—	4,352.81	1,262.52	—	3,090.29
Stoughton . . .	10,190.37	435.64	9,754.73	9,754.73	—	—
Walpole . . .	15,789.80	471.94	15,317.86	15,317.86	—	—
Hingham . . .	1,558.99	—	1,558.99	—	1,558.99	—
Canton . . .	12,434.03	1,488.42	10,945.61	9,847.81	1,097.80	—
Totals . . .	\$328,100.97	\$6,498.23	\$321,602.74	\$181,393.18	\$72,913.18	\$67,296.38

The following towns over 5,000 population made no sinking and loan fund payments in 1930 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dartmouth	Marblehead	Rockland
Adams	Dracut	Maynard	Shrewsbury
Agawam	Easthampton	Methuen	Somerset
Amesbury	Easton	Middleborough	Southbridge
Amherst	Fairhaven	Milford	South Hadley
Andover	Foxborough	Millbury	Spencer
Athol	Frammingham	Montague	Tewksbury
Auburn	Franklin	Natick	Uxbridge
Barnstable	Grafton	North Andover	Ware
Billerica	Great Barrington	North Attleborough	Wareham
Bridgewater	Greenfield	Northbridge	Webster
Chelmsford	Hudson	Orange	Westborough
Clinton	Ipswich	Palmer	West Springfield
Concord	Ludlow	Plymouth	Whitman
Danvers	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1930.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline . . .	\$398,074.38	¹ \$324,550.00	—	\$73,524.38	81.5	—	18.5
Arlington . . .	197,504.17	173,000.00	\$2,000.00	22,504.17	87.6	1.0	11.4
Watertown . . .	305,697.18	279,500.00	—	26,197.18	91.4	—	8.6
Frammingham . . .	157,900.00	157,900.00	—	—	100.0	—	—
Belmont . . .	140,873.64	² 124,718.36	1,557.33	14,597.95	88.5	1.1	10.4
Methuen . . .	83,656.04	³ 81,500.00	2,156.04	—	97.4	2.6	—
Weymouth . . .	102,242.55	97,500.00	—	4,742.55	95.4	—	4.6
Winthrop . . .	106,416.19	96,200.00	—	10,216.19	90.4	—	9.6
West Springfield . . .	148,500.00	148,500.00	—	—	100.0	—	—
Milton . . .	115,104.35	98,000.00	—	17,104.35	85.1	—	14.9
Wakefield . . .	130,464.00	125,500.00	—	4,964.00	96.2	—	3.8
Braintree . . .	110,787.22	87,500.00	—	23,287.22	79.0	—	21.0
Greenfield . . .	64,750.00	64,750.00	—	—	100.0	—	—
Dedham . . .	46,731.70	38,275.00	—	8,456.70	81.9	—	18.1
Norwood . . .	152,326.66	122,700.00	—	29,626.66	80.6	—	19.4
Milford . . .	33,000.00	33,000.00	—	—	100.0	—	—
Saugus . . .	20,958.75	19,500.00	—	1,458.75	93.0	—	7.0
Southbridge . . .	38,110.00	38,110.00	—	—	100.0	—	—
Natick . . .	71,170.00	71,170.00	—	—	100.0	—	—
Plymouth . . .	55,166.66	55,166.66	—	—	100.0	—	—

¹ Serial loans amounting to \$875 were paid from offsets to outlays.

² Serial loans amounting to \$23,281.64 were paid from offsets to outlays.

³ Serial loans amounting to \$6,000 were paid from offsets to outlays.

TABLE VI.—*Method of Meeting Debt Requirements from Taxation—1930—*
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Webster	\$56,500.00	\$56,500.00	—	—	100.0	—	—
Danvers	47,854.66	43,200.00	\$4,654.66	—	90.3	9.7	—
Clinton	8,500.00	8,500.00	—	—	100.0	—	—
Winchester	85,936.86	79,500.00	—	\$6,436.86	92.5	—	7.5
Adams	52,000.00	52,000.00	—	—	100.0	—	—
Amesbury	65,115.93	165,115.93	—	—	100.0	—	—
Wellesley	114,881.78	105,000.00	—	9,881.78	91.4	—	8.6
Easthampton	14,000.00	14,000.00	—	—	100.0	—	—
Fairhaven	28,535.00	28,535.00	—	—	100.0	—	—
Needham	80,859.48	63,500.00	—	17,359.48	78.5	—	21.5
Athol	51,000.00	51,000.00	—	—	100.0	—	—
Swampscott	85,078.38	78,750.00	—	6,328.38	92.6	—	7.4
North Attleborough	54,000.00	54,000.00	—	—	100.0	—	—
Stoneham	66,447.09	61,000.00	—	5,447.09	91.8	—	8.2
Andover	55,000.00	55,000.00	—	—	100.0	—	—
Reading	71,441.28	69,800.00	—	1,641.28	97.7	—	2.3
Northbridge	23,000.00	23,000.00	—	—	100.0	—	—
Palmer	27,000.00	27,000.00	—	—	100.0	—	—
Lexington	88,852.81	84,500.00	—	4,352.81	95.1	—	4.9
Bridgewater	27,000.00	27,000.00	—	—	100.0	—	—
Ludlow	14,500.00	14,500.00	—	—	100.0	—	—
Dartmouth	50,625.00	50,625.00	—	—	100.0	—	—
Marblehead	92,000.00	92,000.00	—	—	100.0	—	—
Middleborough	31,400.00	31,400.00	—	—	100.0	—	—
Hudson	50,850.00	50,850.00	—	—	100.0	—	—
Stoughton	39,690.37	29,500.00	—	10,190.37	74.3	—	25.7
Montague	24,000.00	24,000.00	—	—	100.0	—	—
Whitman	24,000.00	24,000.00	—	—	100.0	—	—
Rockland	25,000.00	25,000.00	—	—	100.0	—	—
Concord	48,341.00	45,500.00	2,841.00	—	94.1	5.9	—
Ware	16,550.00	16,550.00	—	—	100.0	—	—
Walpole	57,814.80	42,025.00	—	15,789.80	72.7	—	27.3
Barnstable	52,000.00	52,000.00	—	—	100.0	—	—
Maynard	19,000.00	19,000.00	—	—	100.0	—	—
Agawam	43,500.00	43,500.00	—	—	100.0	—	—
Grafton	12,500.00	12,500.00	—	—	100.0	—	—
Franklin	36,000.00	36,000.00	—	—	100.0	—	—
Chelmsford	18,916.00	18,916.00	—	—	100.0	—	—
North Andover	33,098.10	33,098.10	—	—	100.0	—	—
Millbury	6,500.00	6,500.00	—	—	100.0	—	—
Dracut	9,000.00	9,000.00	—	—	100.0	—	—
Shrewsbury	39,450.00	39,450.00	—	—	100.0	—	—
South Hadley	20,500.00	20,500.00	—	—	100.0	—	—
Hingham	51,558.99	50,000.00	—	1,558.99	97.0	—	3.0
Randolph	15,300.00	15,300.00	—	—	100.0	—	—
Westborough	14,000.00	14,000.00	—	—	100.0	—	—
Mansfield	22,500.00	22,500.00	—	—	100.0	—	—
Uxbridge	21,000.00	21,000.00	—	—	100.0	—	—
Spencer	14,000.00	14,000.00	—	—	100.0	—	—
Winchendon	16,500.00	16,500.00	—	—	100.0	—	—
Auburn	19,150.00	19,150.00	—	—	100.0	—	—
Great Barrington	31,000.00	31,000.00	—	—	100.0	—	—
Amherst	26,980.00	26,980.00	—	—	100.0	—	—
Billerica	22,500.00	22,500.00	—	—	100.0	—	—
Abington	9,800.00	9,800.00	—	—	100.0	—	—
Canton	35,934.03	23,500.00	—	12,434.03	65.4	—	34.6
Wareham	24,000.00	24,000.00	—	—	100.0	—	—
Ipswich	47,950.00	47,950.00	—	—	100.0	—	—
Tewksbury	5,400.00	5,400.00	—	—	100.0	—	—
Somerset	33,500.00	33,500.00	—	—	100.0	—	—
Orange	17,700.00	17,700.00	—	—	100.0	—	—
Foxborough	22,000.00	22,000.00	—	—	100.0	—	—
Easton	7,500.00	7,500.00	—	—	100.0	—	—
83 Towns	\$4,805,945.05	\$4,464,635.05	\$13,209.03	\$328,100.97	92.9	0.3	6.8

¹ Serial loans amounting to \$1,134.07 were paid from offsets to outlays.

² Serial loans amounting to \$901.90 were paid from sinking fund surplus.

³ Includes \$2,880 paid Hampshire County on account of Connecticut River Bridge.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)		CASH AT BEGINNING OF 1930					CASH AT END OF 1930						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts		Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	\$540,160.65	\$536,628.39	-	\$2,308.17	\$1,224.09	-	\$396,721.42	\$392,624.08	-	\$2,458.05	\$1,639.29	-	-
Arlington	93,632.37	85,727.35	-	-	4,235.04	\$3,669.98	351,815.12	342,369.37	-	-	5,487.39	\$3,958.36	-
Watertown	192,746.49	190,192.47	-	101.22	-	2,452.80	144,121.59	141,044.09	-	124.45	-	-	2,953.05
Framingham	156,327.20	154,285.19	-	398.25	798.76	845.00	42,773.17	38,215.53	-	348.98	685.61	-	3,523.05
Belmont	352,154.11	351,114.12	\$153.74	-	-	886.25	136,407.42	135,852.60	\$27.15	-	-	-	527.67
Methuen	110,619.86	108,745.04	1,874.82	-	-	-	109,173.01	109,173.01	-	-	-	-	-
Weymouth	100,058.39	94,259.74	-	-	298.65	5,500.00	586,583.29	581,582.09	-	-	1.20	-	5,000.00
Wintrop	112,946.22	112,731.73	-	-	-	214.49	111,092.86	110,843.52	-	-	-	-	249.34
West Springfield	123,852.99	122,214.38	1,600.55	-	38.06	-	205,687.76	202,907.94	629.31	-	-	1,265.91	885.00
Milton	71,418.14	55,090.68	-	15.31	1,211.60	15,100.55	138,926.64	118,409.00	-	145.94	4,476.84	15,894.86	-
Walden	154,468.20	131,448.55	-	-	425.00	22,594.65	154,842.58	129,201.08	-	-	425.00	25,216.50	-
Braintree	229,100.17	227,130.02	-	-	1,970.15	182,492.09	201,521.03	198,462.09	-	-	3,058.94	-	-
Greenfield	185,622.18	183,690.95	-	-	1,864.03	67.20	117,065.76	114,608.17	-	-	2,361.81	95.78	-
Dedham	75,052.43	72,202.94	-	-	584.54	2,264.95	124,830.38	122,022.54	-	-	708.37	2,089.47	-
Norwood	135,167.98	131,486.90	-	1,979.23	-	1,701.85	71,358.42	63,721.62	4,154.27	-	21.03	3,461.50	-
Milford	75,315.61	75,163.12	-	152.49	-	-	38,164.59	37,969.37	148.07	-	-	47.15	-
Saugus	40,834.83	40,472.08	-	-	182.75	180.00	26,719.29	26,243.04	-	-	90.97	385.28	-
Southbridge	27,314.66	26,664.27	-	-	182.50	467.89	30,173.61	29,608.35	-	-	81.52	483.74	-
Natick	49,189.53	36,535.75	10,665.00	-	1,988.78	-	75,665.06	74,234.53	-	-	1,430.53	-	-
Plymouth	90,401.91	90,401.91	-	-	-	-	42,917.67	42,717.67	-	200.00	-	-	-
Webster	110,688.16	110,593.88	-	-	94.28	-	53,516.18	53,451.43	-	-	64.75	-	-
Danvers	142,711.41	132,457.72	-	-	6,580.67	3,673.02	181,502.80	169,602.27	-	-	7,893.88	4,006.65	-
Clinton	85,587.22	84,787.01	-	10.21	-	790.00	51,776.49	50,346.13	-	765.36	-	665.00	-
Winchester	75,560.69	73,212.30	-	-	1,808.39	540.00	184,345.73	181,490.28	-	28.73	2,295.72	531.00	-
Adams	109,150.59	108,163.95	-	-	986.64	-	90,855.14	90,457.57	-	-	397.57	-	-
Amesbury	50,906.23	50,906.23	-	-	-	-	28,711.58	28,711.58	-	-	-	-	-
Wellesley	64,064.30	64,064.30	-	-	-	-	59,783.85	59,783.85	-	-	-	-	-
Easthampton	72,213.71	71,973.69	-	235.23	4.79	-	107,607.86	107,532.17	-	72.54	3.15	-	-
Fairhaven	47,676.65	46,806.98	-	-	682.23	187.44	41,315.43	40,601.57	-	-	526.42	187.44	-
Needham	187,184.05	186,604.28	-	-	579.77	-	287,269.70	286,674.24	-	-	595.46	-	-
Attol	122,434.27	122,434.27	-	-	-	-	75,658.30	75,600.27	-	-	-	58.03	-
Swampscott	209,123.45	208,023.73	-	-	87.72	1,012.00	126,055.43	125,552.80	-	-	502.63	-	-
North Attleborough	92,406.32	88,573.82	-	-	1,285.97	2,546.53	52,907.63	48,837.21	-	-	1,401.18	2,669.24	-
Stonham	71,842.36	71,383.90	-	-	-	458.46	74,170.85	73,903.99	-	-	-	-	266.86
Andover	97,578.59	95,176.68	-	-	2,401.91	-	95,339.97	91,884.37	-	-	3,455.60	6,104.75	-
Reading	54,419.49	49,631.28	-	-	-	-	97,108.44	91,003.69	-	-	-	-	-
Northbridge	34,632.35	34,632.35	-	-	-	-	21,595.10	21,595.10	-	-	-	-	-
Palmer	72,885.88	72,885.88	-	-	-	-	66,731.36	66,731.36	-	-	-	-	-
Lexington	139,280.31	138,209.34	-	1,054.00	-	16.97	246,876.95	246,841.98	-	18.00	-	-	16.97
Bridgewater	59,839.61	59,748.22	-	-	43.29	48.10	83,040.14	82,953.33	-	-	38.71	-	48.10
Ludlow	36,034.46	36,034.46	-	-	-	-	137,141.06	137,141.06	-	-	-	-	-

P.D. 79.

Dartmouth	91,366.54	90,977.99	-	-	388.55	45,540.78	45,152.23	-	-	-	1,178.24	388.55
Marblehead	97,147.68	96,273.22	-	-	749.59	129,515.33	128,122.22	-	-	-	-	214.87
Middleborough	2,982.23	2,982.23	-	-	2.35	41,818.91	40,575.27	-	-	-	9.37	1,234.27
Hudson	108,041.32	101,622.72	-	-	6.55	121,776.36	114,999.65	-	-	-	-	6,776.71
Stoughton	69,461.35	69,461.35	-	-	-	72,446.93	72,446.93	-	-	-	-	-
Montague	59,159.14	59,159.14	-	-	-	46,021.83	46,021.83	-	-	-	-	-
Whitman	13,707.67	13,707.67	-	-	-	29,861.91	28,861.91	-	-	-	-	-
Rockland	72,271.83	72,271.83	-	-	-	73,980.83	73,980.83	-	-	-	-	-
Concord	227,451.07	225,879.84	-	-	1,571.23	124,075.13	122,885.86	-	-	-	1,189.27	85.69
Ware	16,282.85	16,100.20	-	-	96.96	30,917.21	30,630.79	-	-	-	115.96	570.99
Walpole	72,208.06	71,494.48	51.09	-	103.17	35,089.56	34,393.43	7.18	-	-	-	-
Barnstable	15,090.09	15,090.09	-	-	-	36,549.41	36,549.41	-	-	-	-	-
Maynard	76,156.58	74,731.58	-	-	-	85,651.55	84,616.55	1,035.00	-	-	-	-
Agawam	7,441.03	4,943.68	-	-	2,351.99	32,945.90	30,928.42	139.09	-	-	2,178.39	245.93
Grafton	45,128.20	43,339.21	657.00	-	757.37	38,008.28	36,725.98	980.62	-	-	55.75	-
Franklin	61,386.73	60,629.36	-	-	-	45,038.21	42,778.70	-	-	-	2,259.45	-
Chelmsford	12,583.99	12,583.99	-	-	-	14,782.35	13,683.63	-	-	-	-	1,098.72
North Andover	22,386.63	20,822.21	-	-	564.42	10,421.39	8,979.05	-	-	-	442.34	1,000.00
Millbury	32,733.97	32,733.97	-	-	-	69,945.46	68,945.46	-	-	-	-	-
Dracut	9,353.61	8,877.31	248.57	-	227.73	14,957.21	13,483.17	282.74	-	-	206.23	985.07
Shrewsbury	83,853.59	83,853.59	-	-	83.53	125,036.45	121,812.30	-	-	-	62.05	3,162.10
South Hadley	58,545.20	57,404.78	-	-	463.02	160,397.94	159,380.53	12.75	-	-	592.26	412.40
Hingham	198,902.57	195,312.11	-	-	669.59	187,012.76	182,771.48	-	-	-	97.65	3,283.63
Randolph	8,993.24	8,371.55	-	-	621.69	116,056.35	115,938.30	-	-	-	118.05	-
Westborough	25,740.49	23,649.74	1,937.18	-	153.57	35,251.63	33,135.46	1,967.81	-	-	148.36	-
Mansfield	5,648.98	3,269.27	-	-	2,379.71	20,908.72	18,524.01	-	-	-	744.76	2,384.71
Uxbridge	41,476.69	40,741.04	-	-	735.65	26,083.83	25,339.07	-	-	-	-	-
Spencer	55,932.66	55,139.99	-	-	792.67	28,650.37	27,562.60	-	-	-	1,087.77	-
Winchendon	79,902.26	79,646.27	-	-	255.98	87,907.83	87,674.60	-	-	-	233.23	-
Auburn	10,760.94	10,289.41	247.78	-	27.50	24,005.84	23,348.54	353.45	-	-	107.60	195.95
Great Barrington	30,486.43	30,486.43	-	-	-	21,152.48	21,152.48	-	-	-	-	-
Amherst	89,555.89	79,049.83	1,347.23	-	9,158.83	68,606.09	65,919.02	1,449.74	-	-	1,237.33	-
BillERICA	28,037.42	26,950.42	80.00	-	7.00	86,346.00	86,346.00	-	-	-	-	-
Abington	16,892.90	16,892.90	-	-	-	26,345.62	26,345.62	-	-	-	-	-
Canton	42,261.59	42,261.59	-	-	-	38,821.88	38,821.88	-	-	-	-	-
Wareham	11,770.60	11,610.01	-	-	160.59	23,379.14	23,377.88	-	-	-	1.26	-
Ipswich	26,453.51	26,453.51	-	-	-	38,627.33	38,627.33	-	-	-	-	-
Tewksbury	16,172.98	15,943.45	-	-	229.53	5,971.21	5,741.68	-	-	-	229.53	-
Somerset	28,157.78	28,157.78	-	-	-	49,777.99	49,777.99	-	-	-	-	-
Orange	25,576.45	25,551.45	25.00	-	-	42,865.30	42,865.30	-	-	-	-	-
Foxborough	13,392.90	13,382.88	-	-	10.02	28,326.69	28,288.02	-	-	-	38.67	-
Easton	146,459.82	144,269.06	308.35	-	1,882.41	29,394.71	23,582.19	4.00	-	-	5,508.52	-
83 Towns	\$7,013,964.43	\$6,844,858.98	\$14,294.11	\$12,726.67	\$52,186.80	\$89,897.87	\$7,640,131.06	\$7,465,601.20	\$656.46	\$14,696.77	\$57,812.25	\$101,364.38

PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1930**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
REVENUE.	\$161,658.22	\$673,543.98	\$149,163.94	\$135,051.51
General	133,148.52	536,888.31	136,451.32	123,055.55
Taxes	130,819.69	529,952.51	134,170.76	118,194.89
Property, poll, and income	122,534.93	517,928.74	132,644.83	114,399.38
Corporation, bank, etc.	8,284.66	12,023.77	1,525.93	3,795.51
Licenses and permits	215.60	1,456.66	420.60	93.00
Fines and forfeits	153.50	699.23	724.63	162.80
Grants and gifts	1,959.93	4,779.91	1,135.43	4,604.86
For expenses	1,959.93	4,779.91	1,135.43	4,604.86
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	28,509.70	136,655.67	12,712.62	11,995.96
Special assessments	—	—	—	599.22
To meet expenses	—	—	—	—
To meet outlays	—	—	—	599.22
Privileges	5,843.03	24,113.78	6,350.02	4,064.76
Departmental	6,907.05	16,737.50	3,570.66	5,758.38
General government	183.94	976.84	—	—
Protection of persons and property	80.99	1,339.46	169.47	—
Health and sanitation	—	895.53	—	—
Highways	1,059.90	347.22	—	—
Charities	3,932.88	3,871.51	3,343.84	1,823.44
Soldiers' benefits	72.00	348.00	48.00	139.00
Schools	1,577.34	3,828.01	—	3,794.25
Libraries	—	191.94	9.35	.64
Recreation	—	1,976.95	—	—
Unclassified	—	2,962.04	—	1.05
Public service enterprises	11,901.26	90,207.58	—	—
Electric light	—	—	—	—
Water	11,901.26	90,207.58	—	—
All other	—	—	—	—
Cemeteries	2,507.22	1,436.45	30.00	—
Interest	1,351.14	4,160.36	2,761.94	1,573.60
On sinking funds	—	1,748.71	415.32	—
On trust and investment funds	—	2,411.65	2,346.62	1,573.60
All other	1,351.14	—	—	—
NON-REVENUE.	\$104,904.62	\$414,236.12	\$83,864.39	\$109,255.77
Offsets to outlays	16,070.78	1,705.00	—	2,971.48
Departmental	16,070.78	1,705.00	—	2,971.48
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	75,000.00	320,000.00	72,500.00	97,150.00
Loans, general purposes	—	20,000.00	22,500.00	2,150.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	300,000.00	50,000.00	95,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	1,469.82	967.47	—
From sinking funds	—	—	—	—
All other	—	1,469.82	967.47	—
Refunds	170.82	1,724.84	130.05	97.72
Agency, trust, and investment	13,663.02	89,336.46	10,266.87	9,036.57
Taxes and licenses for State	4,060.00	18,480.00	4,550.00	3,290.00
Taxes for county	6,421.05	66,726.62	5,711.13	5,358.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,181.97	4,129.84	5.74	388.57
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$177,729.00	\$675,248.98	\$149,163.94	\$138,022.99
Premiums	—	—	—	—
Municipal indebtedness	75,000.00	320,000.00	72,500.00	97,150.00
Transfers and refunds	170.82	3,194.66	1,097.52	97.72
Agency, trust, and investment	13,663.02	89,336.46	10,266.87	9,036.57
Total receipts	\$266,562.84	\$1,087,780.10	\$233,028.33	\$244,307.28
Balance on hand, including funds	23,034.50	87,188.06	29,995.82	7,520.25
GRAND TOTAL	\$289,597.34	\$1,174,968.16	\$263,024.15	\$251,827.53

Graded According to Population of 1930.

PAYMENTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
Maintenance	\$140,708.03	\$435,041.01	\$125,553.40	\$99,573.94
<i>Departmental</i>	<i>133,180.04</i>	<i>395,598.91</i>	<i>125,543.40</i>	<i>99,573.94</i>
General government	8,663.65	27,085.35	5,550.86	8,914.77
Protection of persons and property	6,666.16	85,441.99	3,169.71	5,950.79
Health and sanitation	3,590.37	12,628.47	4,402.45	1,685.48
Highways	25,542.90	69,274.86	33,302.15	17,879.50
Charities	12,435.23	22,892.48	7,818.10	14,083.08
Soldiers' benefits	1,189.57	1,207.35	494.00	1,725.79
Schools	73,183.34	151,938.58	70,130.35	44,478.12
Libraries	500.00	5,548.79	499.53	2,437.35
Recreation	—	10,819.24	—	11.25
Pensions	—	—	—	—
Unclassified	1,408.82	8,761.80	176.25	2,407.81
<i>Public service enterprises</i>	<i>4,809.22</i>	<i>37,735.84</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,809.22	37,065.89	—	—
All other	—	669.95	—	—
<i>Cemeteries</i>	<i>2,718.77</i>	<i>1,706.26</i>	<i>10.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,474.37	26,506.14	6,496.53	4,261.05
<i>Loans, general purposes</i>	<i>6,880.62</i>	<i>17,024.89</i>	<i>6,496.53</i>	<i>4,261.05</i>
<i>Loans, public service enterprises</i>	<i>593.75</i>	<i>9,481.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,327.37	165,343.06	36,253.35	6,700.75
<i>Departmental</i>	<i>14,369.51</i>	<i>150,845.78</i>	<i>36,253.35</i>	<i>6,700.75</i>
General government	—	3,252.80	1,500.00	—
Protection of persons and property	1,526.86	30,664.94	6,300.00	218.50
Health and sanitation	—	75.00	—	—
Highways	12,516.30	63,440.69	4,147.85	6,022.05
Charities	—	—	—	—
Schools	326.35	11,995.91	24,305.50	460.20
Libraries	—	—	—	—
Recreation	—	35,837.16	—	—
Unclassified	—	5,579.28	—	—
<i>Public service enterprises</i>	<i>1,637.30</i>	<i>14,497.28</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,637.30	14,497.28	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>320.56</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	96,000.00	361,000.00	66,000.00	117,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>61,000.00</i>	<i>16,000.00</i>	<i>12,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>300,000.00</i>	<i>50,000.00</i>	<i>105,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,469.82	967.47	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,469.82</i>	<i>967.47</i>	<i>—</i>
Refunds	170.82	1,724.84	130.05	97.72
Agency, trust, and investment	13,663.02	89,580.09	10,322.97	9,036.57
<i>Taxes and licenses for State</i>	<i>4,060.00</i>	<i>18,480.00</i>	<i>4,550.00</i>	<i>3,290.00</i>
<i>Taxes for county</i>	<i>6,421.05</i>	<i>66,726.62</i>	<i>5,711.13</i>	<i>5,358.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,181.97</i>	<i>4,373.47</i>	<i>61.84</i>	<i>388.57</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$147,182.40	\$461,547.15	\$132,049.93	\$103,834.99
Permanent debt (except from sinking funds)	16,000.00	61,000.00	16,000.00	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,327.37	165,343.06	36,253.35	6,700.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	300,000.00	50,000.00	105,000.00
Transfers (except to sinking funds) and refunds	170.82	3,194.66	1,097.52	97.72
Agency, trust, and investment	13,663.02	89,580.09	10,322.97	9,036.57
Total payments	\$273,343.61	\$1,080,664.96	\$245,723.77	\$236,670.03
<i>Balance on hand, including funds</i>	<i>16,253.73</i>	<i>94,303.20</i>	<i>17,300.38</i>	<i>15,157.50</i>
GRAND TOTAL	\$289,597.34	\$1,174,968.16	\$263,024.15	\$251,827.53

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
REVENUE.	\$148,609.02	\$354,046.27	\$221,795.74	\$176,899.62
General	130,500.20	292,806.92	207,149.11	150,230.02
<i>Taxes</i>	<i>128,630.25</i>	<i>291,555.05</i>	<i>201,533.01</i>	<i>148,118.08</i>
Property, poll, and income	119,100.92	285,614.42	197,323.76	124,325.95
Corporation, bank, etc.	9,529.33	5,940.63	4,209.25	23,792.13
<i>Licenses and permits</i>	<i>108.00</i>	<i>209.25</i>	<i>650.25</i>	<i>194.00</i>
<i>Fines and forfeits</i>	<i>105.20</i>	<i>132.00</i>	<i>172.50</i>	<i>290.00</i>
<i>Grants and gifts</i>	<i>1,656.75</i>	<i>910.62</i>	<i>4,793.35</i>	<i>1,627.94</i>
For expenses	1,656.75	910.62	4,793.35	1,627.94
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	18,108.82	61,239.35	14,646.63	26,669.60
<i>Special assessments</i>	<i>1,039.88</i>	<i>2,126.97</i>	—	<i>537.22</i>
To meet expenses	—	—	—	42.50
To meet outlays	1,039.88	2,126.97	—	494.72
<i>Privileges</i>	<i>6,434.90</i>	<i>22,132.97</i>	<i>6,681.69</i>	<i>7,649.51</i>
<i>Departmental</i>	<i>7,934.77</i>	<i>7,029.38</i>	<i>2,342.51</i>	<i>3,411.90</i>
General government	111.37	729.15	2.00	—
Protection of persons and property	162.53	21.14	89.92	54.29
Health and sanitation	62.14	1,242.84	1,206.25	—
Highways	13.13	386.17	69.50	—
Charities	4,214.51	—	537.15	2,905.87
Soldiers' benefits	144.00	96.00	60.00	399.00
Schools	3,187.77	336.98	377.69	1.83
Libraries	38.60	—	—	50.91
Recreation	—	3,908.60	—	—
Unclassified	—	308.50	—	—
<i>Public service enterprises</i>	—	<i>23,867.74</i>	<i>349.50</i>	<i>12,925.23</i>
Electric light	—	—	—	—
Water	—	23,867.74	—	12,925.23
All other	—	—	349.50	—
<i>Cemeteries</i>	—	—	<i>1,213.75</i>	<i>352.37</i>
<i>Interest</i>	<i>2,699.99</i>	<i>6,082.29</i>	<i>4,059.18</i>	<i>1,793.37</i>
On sinking funds	—	—	—	—
On trust and investment funds	961.87	467.11	—	44.55
All other	1,738.12	5,615.18	4,059.18	1,748.82
NON-REVENUE.	\$186,637.02	\$264,665.19	\$300,650.24	\$118,175.56
Offsets to outlays	10,078.89	12,131.58	3,000.00	200.00
<i>Departmental</i>	<i>10,078.89</i>	<i>6,909.25</i>	<i>3,000.00</i>	<i>200.00</i>
<i>Public service enterprises</i>	—	<i>5,222.33</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	160,000.00	225,594.80	280,000.00	104,000.00
<i>Loans, general purposes</i>	<i>6,000.00</i>	<i>40,000.00</i>	<i>5,000.00</i>	<i>6,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	<i>8,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>154,000.00</i>	<i>185,000.00</i>	<i>275,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>594.80</i>	—	—
Transfers	350.36	176.80	—	38.84
<i>From sinking funds</i>	—	—	—	—
All other	350.36	176.80	—	38.84
Refunds	151.74	1,520.07	578.27	148.78
Agency, trust, and investment	16,056.03	25,241.94	17,071.97	13,787.94
<i>Taxes and licenses for State</i>	<i>4,483.26</i>	<i>9,475.30</i>	<i>6,160.00</i>	<i>4,900.00</i>
<i>Taxes for county</i>	<i>7,296.00</i>	<i>14,945.55</i>	<i>7,731.98</i>	<i>7,980.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,276.77</i>	<i>821.09</i>	<i>3,179.99</i>	<i>907.94</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$158,687.91	\$366,177.85	\$224,795.74	\$177,099.62
Premiums	—	594.80	—	—
Municipal indebtedness	160,000.00	225,000.00	280,000.00	104,000.00
Transfers and refunds	502.10	1,696.87	578.27	187.62
Agency, trust, and investment	16,056.03	25,241.94	17,071.97	13,787.94
Total receipts	\$335,246.04	\$618,711.46	\$522,445.98	\$295,075.18
Balance on hand, including funds	11,812.50	86,645.76	39,291.34	20,888.68
GRAND TOTAL	\$347,058.54	\$705,357.22	\$561,737.32	\$315,963.76

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
Maintenance	\$149,156.63	\$241,549.19	\$179,794.51	\$155,164.54
<i>Departmental</i>	<i>149,156.63</i>	<i>230,002.14</i>	<i>177,907.00</i>	<i>145,960.12</i>
General government	8,391.45	18,582.45	16,104.12	9,684.23
Protection of persons and property	11,749.47	22,038.29	8,848.08	9,972.67
Health and sanitation	2,921.32	15,813.72	11,874.88	6,077.54
Highways	25,829.28	29,749.19	48,659.68	31,549.28
Charities	23,229.39	1,044.06	11,741.19	16,410.66
Soldiers' benefits	2,520.89	60.00	320.00	2,553.32
Schools	66,949.86	126,207.95	79,074.15	67,582.54
Libraries	2,720.89	2,698.39	700.00	1,180.49
Recreation	1,254.66	12,183.18	—	—
Pensions	—	—	—	—
Unclassified	3,589.42	1,624.91	584.90	949.39
<i>Public service enterprises</i>	<i>—</i>	<i>11,547.05</i>	<i>112.35</i>	<i>8,505.71</i>
Electric light	—	—	—	—
Water	—	11,547.05	—	8,505.71
All other	—	—	112.35	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,775.16</i>	<i>698.71</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,715.55	21,301.14	6,621.93	4,573.76
<i>Loans, general purposes</i>	<i>4,715.55</i>	<i>21,024.89</i>	<i>6,621.93</i>	<i>3,383.76</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>276.25</i>	<i>—</i>	<i>1,190.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	37,642.96	139,925.17	14,627.70	29,753.18
<i>Departmental</i>	<i>37,642.96</i>	<i>119,064.79</i>	<i>14,627.70</i>	<i>18,517.41</i>
General government	—	43,850.36	580.45	—
Protection of persons and property	1,679.57	—	—	641.20
Health and sanitation	—	30,599.17	—	7,577.67
Highways	34,428.40	42,989.74	11,630.59	9,520.45
Charities	—	—	—	—
Schools	1,534.99	1,625.52	2,203.55	395.49
Libraries	—	—	—	82.60
Recreation	—	—	213.11	300.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>20,860.38</i>	<i>—</i>	<i>11,113.63</i>
Electric light	—	—	—	—
Water	—	20,860.38	—	11,113.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>122.14</i>
Municipal indebtedness	130,375.00	196,350.00	301,030.00	99,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,375.00</i>	<i>36,350.00</i>	<i>26,030.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>127,000.00</i>	<i>160,000.00</i>	<i>275,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	350.36	176.80	—	38.84
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>350.36</i>	<i>176.80</i>	<i>—</i>	<i>38.84</i>
Refunds	151.74	1,520.07	578.27	148.78
Agency, trust, and investment	16,622.74	25,151.84	16,763.13	13,793.15
<i>Taxes and licenses for State</i>	<i>4,483.26</i>	<i>9,475.30</i>	<i>6,160.00</i>	<i>4,900.00</i>
<i>Taxes for county</i>	<i>7,296.00</i>	<i>14,945.55</i>	<i>7,731.98</i>	<i>7,980.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,843.48</i>	<i>730.99</i>	<i>2,871.15</i>	<i>913.15</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$153,872.18	\$262,850.33	\$186,416.44	\$159,738.30
Permanent debt (except from sinking funds)	3,375.00	36,350.00	26,030.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	37,642.96	139,925.17	14,627.70	29,753.18
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	127,000.00	160,000.00	275,000.00	90,000.00
Transfers (except to sinking funds) and refunds	502.10	1,696.87	578.27	187.62
Agency, trust, and investment	16,622.74	25,151.84	16,763.13	13,793.15
Total payments	\$339,014.98	\$625,974.21	\$519,415.54	\$302,472.25
Balance on hand, including funds	8,043.56	79,383.01	42,321.78	13,491.51
GRAND TOTAL	\$347,058.54	\$705,357.22	\$561,737.32	\$315,963.76

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
REVENUE.	\$206,749.52	\$172,852.93	\$141,644.70	\$115,082.60
General	178,677.35	126,166.16	126,176.04	97,360.87
<i>Taxes</i>	<i>178,135.56</i>	<i>116,344.81</i>	<i>121,728.02</i>	<i>89,814.12</i>
Property, poll, and income	152,893.85	109,907.16	116,968.09	86,924.93
Corporation, bank, etc.	25,241.71	6,437.65	4,759.93	2,889.19
<i>Licenses and permits</i>	<i>136.50</i>	<i>186.00</i>	<i>247.50</i>	<i>193.50</i>
<i>Fines and forfeits</i>	<i>97.38</i>	<i>164.95</i>	<i>270.75</i>	<i>645.00</i>
<i>Grants and gifts</i>	<i>307.91</i>	<i>9,470.40</i>	<i>3,924.77</i>	<i>6,708.25</i>
For expenses	307.91	9,470.40	3,924.77	6,708.25
For outlays	—	—	—	—
All other	—	—	5.00	—
Commercial	28,072.17	46,686.77	15,468.66	17,721.73
<i>Special assessments</i>	<i>125.00</i>	<i>—</i>	<i>855.18</i>	<i>43.04</i>
To meet expenses	125.00	—	855.18	43.04
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,185.71</i>	<i>6,245.76</i>	<i>5,037.54</i>	<i>6,060.67</i>
<i>Departmental</i>	<i>10,682.09</i>	<i>3,845.91</i>	<i>4,226.17</i>	<i>2,328.06</i>
General government	405.00	—	122.57	937.25
Protection of persons and property	48.23	340.85	104.27	163.99
Health and sanitation	—	—	398.89	—
Highways	154.58	—	28.00	64.35
Charities	4,698.79	2,079.91	3,426.13	648.84
Soldiers' benefits	216.00	106.50	72.00	72.00
Schools	4,834.47	1,224.65	10.20	361.55
Libraries	325.02	94.00	35.83	80.08
Recreation	—	—	—	—
Unclassified	—	—	28.28	—
<i>Public service enterprises</i>	<i>—</i>	<i>30,755.02</i>	<i>—</i>	<i>6,012.25</i>
Electric light	—	30,755.02	—	—
Water	—	—	—	6,012.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,009.85</i>	<i>1,646.82</i>	<i>266.50</i>	<i>1,712.73</i>
<i>Interest</i>	<i>6,069.52</i>	<i>4,193.26</i>	<i>5,083.27</i>	<i>1,564.98</i>
On sinking funds	—	—	—	—
On trust and investment funds	5,536.53	1,247.86	1,647.68	801.18
All other	532.99	2,945.40	3,435.59	763.80
NON-REVENUE.	\$122,577.07	\$73,416.42	\$232,628.25	\$122,119.92
Offsets to outlays	1,720.26	13,331.32	—	12,937.73
<i>Departmental</i>	<i>1,720.26</i>	<i>8,872.16</i>	<i>—</i>	<i>12,937.73</i>
<i>Public service enterprises</i>	<i>—</i>	<i>4,459.16</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	90,000.00	45,000.00	163,500.00	93,166.83
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>13,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>45,000.00</i>	<i>163,500.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>166.83</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,572.22	1,005.50	21,453.22	431.31
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,572.22</i>	<i>1,005.50</i>	<i>21,453.22</i>	<i>431.31</i>
Refunds	386.75	208.67	688.84	99.23
Agency, trust, and investment	23,897.84	13,870.93	46,986.19	15,484.82
<i>Taxes and licenses for State</i>	<i>6,860.00</i>	<i>3,792.82</i>	<i>4,130.00</i>	<i>3,150.00</i>
<i>Taxes for county</i>	<i>17,000.34</i>	<i>6,156.00</i>	<i>6,183.94</i>	<i>3,895.09</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>37.50</i>	<i>3,922.11</i>	<i>30,143.84</i>	<i>8,439.73</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>7,528.41</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$208,469.78	\$186,184.25	\$141,644.70	\$128,020.33
Premiums	—	—	—	166.83
Municipal indebtedness	90,000.00	45,000.00	163,500.00	93,000.00
Transfers and refunds	6,958.97	1,214.17	22,142.06	530.54
Agency, trust, and investment	23,897.84	13,870.93	46,986.19	15,484.82
Total receipts	\$329,326.59	\$246,269.35	\$374,272.95	\$237,202.52
<i>Balance on hand, including funds</i>	<i>24,881.73</i>	<i>40,958.90</i>	<i>364.86</i>	<i>16,133.76</i>
GRAND TOTAL	\$354,208.32	\$287,228.25	\$374,637.81	\$253,336.28

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
Maintenance	\$176,874.35	\$137,578.32	\$135,351.60	\$101,762.14
<i>Departmental</i>	<i>171,974.35</i>	<i>113,386.05</i>	<i>135,106.18</i>	<i>96,063.54</i>
General government	15,993.37	6,860.86	12,733.54	8,121.37
Protection of persons and property	10,997.96	6,986.45	8,931.13	10,694.59
Health and sanitation	4,813.05	2,753.25	7,776.47	3,795.92
Highways	33,452.68	22,407.84	18,553.37	28,544.19
Charities	10,834.19	12,679.43	15,581.07	4,748.46
Soldiers' benefits	1,402.40	2,421.14	1,194.47	12.00
Schools	80,940.51	54,251.85	68,339.41	30,167.83
Libraries	4,762.38	3,158.23	1,108.89	2,187.43
Recreation	3,509.61	—	371.48	470.79
Pensions	1,535.00	—	—	—
Unclassified	3,733.20	1,867.00	516.35	7,320.96
<i>Public service enterprises</i>	<i>—</i>	<i>21,747.67</i>	<i>—</i>	<i>3,256.85</i>
Electric light	—	21,747.67	—	—
Water	—	—	—	3,256.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,900.00</i>	<i>2,444.60</i>	<i>245.42</i>	<i>2,422.79</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>18.96</i>
Interest	8,003.92	4,036.38	4,374.25	5,453.85
<i>Loans, general purposes</i>	<i>8,003.92</i>	<i>4,036.38</i>	<i>4,374.25</i>	<i>4,710.10</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>743.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,726.83	30,097.85	16,902.70	42,496.15
<i>Departmental</i>	<i>19,389.92</i>	<i>17,411.00</i>	<i>16,902.70</i>	<i>26,764.40</i>
General government	—	66.10	—	—
Protection of persons and property	406.11	820.32	—	4,027.10
Health and sanitation	—	—	—	—
Highways	17,372.44	15,882.87	—	19,412.24
Charities	—	—	—	—
Schools	652.42	641.71	1,836.24	1,856.14
Libraries	—	—	15,066.46	40.50
Recreation	958.95	—	—	—
Unclassified	—	—	—	1,428.42
<i>Public service enterprises</i>	<i>—</i>	<i>12,387.02</i>	<i>—</i>	<i>14,731.75</i>
Electric light	—	12,387.02	—	—
Water	—	—	—	14,731.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,336.91</i>	<i>299.83</i>	<i>—</i>	<i>1,000.00</i>
Municipal indebtedness	105,500.00	64,000.00	98,623.83	69,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,500.00</i>	<i>14,000.00</i>	<i>7,950.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>50,000.00</i>	<i>89,600.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>1,073.83</i>	<i>—</i>
Transfers	6,572.22	1,005.50	21,453.22	431.31
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,572.22</i>	<i>1,005.50</i>	<i>21,453.22</i>	<i>431.31</i>
Refunds	386.75	208.67	688.84	99.23
Agency, trust, and investment	23,897.84	13,828.89	33,046.39	10,720.96
<i>Taxes and licenses for State</i>	<i>6,860.00</i>	<i>3,792.82</i>	<i>4,130.00</i>	<i>3,150.00</i>
<i>Taxes for county</i>	<i>17,000.34</i>	<i>6,166.00</i>	<i>5,183.94</i>	<i>3,895.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>37.50</i>	<i>3,880.07</i>	<i>15,329.80</i>	<i>3,675.87</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>8,402.65</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$184,878.27	\$141,614.70	\$139,725.85	\$107,215.99
Permanent debt (except from sinking funds)	15,500.00	14,000.00	7,950.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,726.83	30,097.85	16,902.70	42,496.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	50,000.00	90,673.83	60,000.00
Transfers (except to sinking funds) and refunds	6,958.97	1,214.17	22,142.06	530.54
Agency, trust, and investment	23,897.84	13,828.89	33,046.39	10,720.96
Total payments	\$341,961.91	\$250,755.61	\$310,440.83	\$229,963.64
<i>Balance on hand, including funds</i>	<i>12,246.41</i>	<i>36,472.64</i>	<i>64,196.98</i>	<i>23,372.64</i>
GRAND TOTAL	\$354,208.32	\$287,228.25	\$374,637.81	\$253,336.28

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
REVENUE.	\$174,544.21	\$205,573.00	\$145,449.63	\$136,366.03
General	156,658.73	175,140.00	125,635.54	119,693.78
Taxes	155,749.11	171,824.87	115,111.80	111,028.81
Property, poll, and income	140,869.47	169,966.23	108,699.11	107,921.11
Corporation, bank, etc.	14,879.64	1,858.64	6,412.69	3,107.70
Licenses and permits	180.60	860.75	368.50	748.25
Fines and forfeits	118.40	165.00	532.50	1,347.90
Grants and gifts	610.72	2,289.38	9,622.74	6,568.82
For expenses	610.72	2,289.38	9,622.74	6,568.82
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	17,885.48	30,433.00	19,814.09	16,672.25
Special assessments	—	—	1,167.06	—
To meet expenses	—	—	—	—
To meet outlays	—	—	1,167.06	—
Privileges	8,504.22	6,717.03	5,115.16	7,084.87
Departmental	6,419.63	4,859.57	6,941.19	5,363.57
General government	990.00	—	869.00	358.50
Protection of persons and property	95.28	826.54	41.69	35.17
Health and sanitation	120.18	—	—	—
Highways	379.45	1,040.00	—	12.51
Charities	552.57	2,333.92	4,724.20	367.96
Soldiers' benefits	—	420.50	376.50	24.00
Schools	4,196.85	120.00	872.40	4,467.93
Libraries	—	68.61	57.40	42.50
Recreation	85.30	—	—	—
Unclassified	—	50.00	—	55.00
Public service enterprises	—	11,972.97	—	—
Electric light	—	—	—	—
Water	—	11,972.97	—	—
All other	—	—	—	—
Cemeteries	949.50	1,155.75	2,317.40	40.00
Interest	2,012.13	5,727.68	4,273.28	4,183.81
On sinking funds	—	—	—	—
On trust and investment funds	—	445.30	1,210.83	2,078.41
All other	2,012.13	5,282.38	3,062.45	2,105.40
NON-REVENUE.	\$148,172.87	\$202,341.22	\$153,563.59	\$104,675.25
Offsets to outlays	411.64	10,737.96	9,506.88	—
Departmental	411.64	8,080.00	9,506.88	—
Public service enterprises	—	2,657.96	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	125,000.00	176,000.00	130,000.00	93,240.80
Loans, general purposes	—	5,000.00	—	43,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	125,000.00	171,000.00	130,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	240.80
Transfers	—	3,931.57	136.00	40.00
From sinking funds	—	—	—	—
All other	—	3,931.57	136.00	40.00
Refunds	175.90	176.46	372.13	138.09
Agency, trust, and investment	22,585.33	11,495.23	13,548.58	11,256.36
Taxes and licenses for State	5,899.94	3,920.00	3,920.00	4,410.00
Taxes for county	14,671.72	5,917.67	6,584.00	5,586.40
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,113.67	1,657.56	3,244.58	1,310.96
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$174,955.85	\$216,310.96	\$154,956.51	\$136,366.03
Premiums	—	—	—	240.80
Municipal indebtedness	125,000.00	176,000.00	130,000.00	93,000.00
Transfers and refunds	175.90	4,108.03	508.13	178.09
Agency, trust, and investment	22,585.33	11,495.23	13,548.58	11,256.36
Total receipts	\$322,717.08	\$407,914.22	\$299,013.22	\$241,041.28
Balance on hand, including funds	44,710.21	30,252.24	41,877.91	22,020.56
GRAND TOTAL	\$367,427.29	\$438,166.46	\$340,391.13	\$263,061.84

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
Maintenance	\$142,902.58	\$174,870.58	\$149,603.62	\$120,947.45
<i>Departmental</i>	<i>140,573.08</i>	<i>158,466.02</i>	<i>147,119.67</i>	<i>120,647.38</i>
General government	8,154.27	10,192.97	8,862.17	8,576.69
Protection of persons and property	11,344.02	23,335.36	10,528.92	7,392.81
Health and sanitation	4,156.48	3,142.69	3,136.12	4,988.37
Highways	34,876.84	34,807.13	28,727.32	36,699.39
Charities	13,418.15	14,383.87	22,955.18	3,780.32
Soldiers' benefits	16.66	1,425.75	2,404.35	—
Schools	61,526.98	64,527.93	64,903.42	56,043.89
Libraries	2,399.85	1,543.30	2,250.08	2,313.93
Recreation	2,817.58	2,380.59	738.85	—
Pensions	—	1,248.00	—	—
Unclassified	1,862.25	1,478.43	2,613.26	851.98
<i>Public service enterprises</i>	<i>—</i>	<i>13,847.03</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	13,847.03	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,329.50</i>	<i>2,557.53</i>	<i>2,483.95</i>	<i>300.07</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,295.55	14,055.89	7,451.08	3,919.22
<i>Loans, general purposes</i>	<i>6,295.55</i>	<i>7,524.64</i>	<i>7,451.08</i>	<i>3,919.22</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>6,531.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,132.63	38,375.10	26,366.39	48,156.78
<i>Departmental</i>	<i>24,132.63</i>	<i>23,983.63</i>	<i>26,366.39</i>	<i>48,156.78</i>
General government	—	614.76	275.05	—
Protection of persons and property	—	4,276.58	381.02	—
Health and sanitation	—	—	—	194.19
Highways	19,989.03	16,615.19	25,710.32	8,034.17
Charities	—	51.14	—	—
Schools	4,143.60	2,354.46	—	39,820.92
Libraries	—	—	—	107.50
Recreation	—	71.50	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>14,084.07</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	14,084.07	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>307.40</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	106,000.00	164,250.00	114,000.00	54,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,000.00</i>	<i>8,250.00</i>	<i>14,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>96,000.00</i>	<i>156,000.00</i>	<i>100,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	3,931.57	136.00	40.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>3,931.57</i>	<i>136.00</i>	<i>40.00</i>
Refunds	175.90	176.46	372.13	138.09
Agency, trust, and investment	22,585.33	11,064.21	14,242.72	12,794.77
<i>Taxes and licenses for State</i>	<i>5,899.94</i>	<i>3,920.00</i>	<i>3,920.00</i>	<i>4,410.00</i>
<i>Taxes for county</i>	<i>14,571.72</i>	<i>5,917.67</i>	<i>6,384.00</i>	<i>5,535.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,113.67</i>	<i>1,226.54</i>	<i>3,938.72</i>	<i>2,849.37</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$149,198.13	\$188,926.47	\$157,054.70	\$124,866.67
Permanent debt (except from sinking funds)	10,000.00	8,250.00	14,000.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,132.63	38,375.10	26,366.39	48,156.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	96,000.00	156,000.00	100,000.00	50,000.00
Transfers (except to sinking funds) and refunds	175.90	4,108.03	508.13	178.09
Agency, trust, and investment	22,585.33	11,064.21	14,242.72	12,794.77
Total payments	\$302,091.99	\$406,723.81	\$312,171.94	\$239,996.31
Balance on hand, including funds	65,335.30	31,442.65	28,219.19	23,065.53
GRAND TOTAL	\$367,427.29	\$438,166.46	\$340,391.13	\$263,061.84

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
REVENUE.	\$244,197.50	\$224,517.78	\$152,889.94	\$137,004.27
General	226,175.48	152,615.29	120,181.71	122,593.29
<i>Taxes</i>	<i>225,155.13</i>	<i>140,951.61</i>	<i>118,705.99</i>	<i>121,458.27</i>
Property, poll, and income	215,155.87	135,796.40	111,441.27	104,387.01
Corporation, bank, etc.	9,999.26	5,155.21	7,264.72	17,071.26
<i>Licenses and permits</i>	<i>255.50</i>	<i>412.50</i>	<i>709.50</i>	<i>297.00</i>
<i>Fines and forfeits</i>	<i>149.80</i>	<i>154.50</i>	<i>426.80</i>	<i>133.10</i>
<i>Grants and gifts</i>	<i>615.05</i>	<i>10,974.45</i>	<i>339.42</i>	<i>704.92</i>
For expenses	615.05	10,974.45	339.42	704.92
For outlays	—	—	—	—
All other	—	122.23	—	—
Commercial	18,022.02	71,902.49	32,708.23	14,410.98
<i>Special assessments</i>	<i>1,841.50</i>	<i>947.49</i>	—	—
To meet expenses	—	947.49	—	—
To meet outlays	1,841.50	—	—	—
<i>Privileges</i>	<i>9,967.63</i>	<i>7,299.55</i>	<i>7,053.07</i>	<i>5,047.45</i>
<i>Departmental</i>	<i>2,349.70</i>	<i>6,498.59</i>	<i>1,066.20</i>	<i>5,587.29</i>
General government	—	426.00	1,066.20	437.10
Protection of persons and property	158.90	1,380.03	131.85	230.97
Health and sanitation	248.42	—	289.99	341.60
Highways	428.10	—	—	—
Charities	811.68	2,833.35	180.00	1,486.33
Soldiers' benefits	100.00	240.00	151.50	327.00
Schools	433.30	1,505.39	64.70	2,695.29
Libraries	169.30	113.82	182.04	—
Recreation	—	—	—	21.00
Unclassified	—	—	1.90	48.00
<i>Public service enterprises</i>	—	<i>53,972.12</i>	<i>18,814.69</i>	—
Electric light	—	36,794.92	—	—
Water	—	17,177.20	14,664.11	—
All other	—	—	4,150.58	—
<i>Cemeteries</i>	<i>1,606.49</i>	<i>56.65</i>	<i>1,831.60</i>	<i>2,077.95</i>
<i>Interest</i>	<i>2,256.70</i>	<i>3,128.09</i>	<i>2,941.79</i>	<i>1,698.29</i>
On sinking funds	—	8.26	226.14	661.64
On trust and investment funds	400.87	—	—	—
All other	1,855.83	3,119.83	2,715.65	1,036.65
NON-REVENUE.	\$236,134.36	\$104,030.00	\$154,865.72	\$79,520.09
Offsets to outlays	2,651.60	15,347.45	40,014.32	7,057.55
<i>Departmental</i>	<i>2,651.60</i>	<i>14,712.87</i>	<i>40,014.32</i>	<i>7,057.55</i>
<i>Public service enterprises</i>	—	634.58	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	208,487.19	78,061.45	90,000.00	56,000.00
<i>Loans, general purposes</i>	<i>43,000.00</i>	<i>23,000.00</i>	<i>90,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>165,000.00</i>	<i>55,000.00</i>	—	<i>56,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>487.19</i>	<i>61.45</i>	—	—
Transfers	484.34	159.28	—	—
<i>From sinking funds</i>	—	—	—	—
All other	484.34	159.28	—	—
Refunds	140.21	222.35	218.14	91.13
Agency, trust, and investment	24,371.02	10,239.47	24,633.26	16,371.41
<i>Taxes and licenses for State</i>	<i>7,023.74</i>	<i>3,780.00</i>	<i>4,550.00</i>	<i>4,550.00</i>
<i>Taxes for county</i>	<i>17,347.28</i>	<i>6,156.00</i>	<i>16,428.90</i>	<i>7,410.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	303.47	3,654.86	4,411.41
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$246,849.10	\$239,865.23	\$192,904.26	\$144,061.82
Premiums	487.19	61.45	—	—
Municipal indebtedness	208,000.00	78,000.00	90,000.00	56,000.00
Transfers and refunds	624.55	381.63	218.14	91.13
Agency, trust, and investment	24,371.02	10,239.47	24,633.26	16,371.41
Total receipts	\$480,331.86	\$328,547.78	\$307,755.66	\$216,524.36
Balance on hand, including funds	17,962.37	55,463.93	51,854.26	24,379.84
GRAND TOTAL	\$498,294.23	\$384,011.71	\$359,609.92	\$240,904.20

¹ Includes \$0.90 from administration of trust funds. See "Unclassified."

Graded According to Population of 1930 — Continued.

PAYMENTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
Maintenance	\$161,319.14	\$172,406.17	\$152,981.37	\$131,354.12
<i>Departmental</i>	<i>158,083.68</i>	<i>132,375.52</i>	<i>124,932.68</i>	<i>128,744.17</i>
General government	9,846.05	8,411.18	12,418.23	9,529.23
Protection of persons and property	5,563.07	10,578.24	10,255.77	14,337.52
Health and sanitation	8,468.51	3,897.51	7,809.74	4,389.90
Highways	32,951.56	23,270.25	16,850.01	19,676.74
Charities	9,848.24	5,499.31	12,629.01	11,467.53
Soldiers' benefits	474.00	384.00	2,538.40	1,284.93
Schools	84,152.14	75,692.30	58,600.98	63,648.77
Libraries	3,065.00	3,016.95	1,460.69	2,586.21
Recreation	2,036.75	614.13	1,600.00	844.06
Pensions	—	—	—	—
Unclassified	1,678.36	1,011.65	769.85	979.28
<i>Public service enterprises</i>	<i>—</i>	<i>39,874.17</i>	<i>25,579.04</i>	<i>—</i>
Electric light	—	32,096.53	—	—
Water	—	7,777.64	20,391.06	—
All other	—	—	5,187.98	—
<i>Cemeteries</i>	<i>3,235.46</i>	<i>156.48</i>	<i>2,468.75</i>	<i>2,609.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>.90</i>	<i>—</i>
Interest	7,023.85	9,326.43	1,166.25	4,041.52
<i>Loans, general purposes</i>	<i>7,023.85</i>	<i>6,054.14</i>	<i>212.50</i>	<i>4,041.52</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,272.29</i>	<i>953.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	73,396.18	44,959.58	65,430.72	12,906.38
<i>Departmental</i>	<i>72,969.48</i>	<i>36,895.72</i>	<i>65,167.26</i>	<i>12,906.38</i>
General government	471.35	—	—	55.00
Protection of persons and property	—	—	1,498.24	—
Health and sanitation	16,935.88	—	—	—
Highways	23,001.47	14,134.09	17,294.70	11,951.38
Charities	—	—	—	—
Schools	32,560.78	20,161.63	46,374.32	900.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	2,600.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>8,063.86</i>	<i>263.46</i>	<i>—</i>
Electric light	—	5,818.59	—	—
Water	—	2,245.27	263.46	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>426.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	188,000.00	99,500.00	6,000.00	62,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>23,000.00</i>	<i>24,500.00</i>	<i>6,000.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>165,000.00</i>	<i>75,000.00</i>	<i>—</i>	<i>56,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	484.34	159.28	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>484.34</i>	<i>159.28</i>	<i>—</i>	<i>—</i>
Refunds	140.21	222.35	218.14	91.13
Agency, trust, and investment	25,256.23	10,220.60	24,644.40	16,332.71
<i>Taxes and licenses for State</i>	<i>7,023.74</i>	<i>3,780.00</i>	<i>4,550.00</i>	<i>4,550.00</i>
<i>Taxes for county</i>	<i>17,347.28</i>	<i>6,156.00</i>	<i>16,428.90</i>	<i>7,410.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>885.21</i>	<i>284.60</i>	<i>3,665.50</i>	<i>4,372.71</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$168,342.99	\$181,732.60	\$154,147.62	\$135,395.70
Permanent debt (except from sinking funds)	23,000.00	24,500.00	6,000.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	73,396.18	44,959.58	65,430.72	12,906.38
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	165,000.00	75,000.00	—	56,000.00
Transfers (except to sinking funds) and refunds	624.55	381.63	218.14	91.13
Agency, trust, and investment	25,256.23	10,220.60	24,644.40	16,332.71
Total payments	\$455,619.95	\$336,794.41	\$250,440.88	\$226,725.92
<i>Balance on hand, including funds</i>	<i>42,674.28</i>	<i>47,217.30</i>	<i>109,169.04</i>	<i>14,178.28</i>
GRAND TOTAL	\$498,294.23	\$384,011.71	\$359,609.92	\$240,904.20

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
REVENUE.	\$347,775.45	\$235,304.44	\$185,059.80	\$206,389.79
General	319,277.57	188,277.29	168,319.01	173,205.86
Taxes	313,444.91	187,082.58	165,103.32	171,446.25
Property, poll, and income	306,787.26	180,000.32	140,707.32	143,913.30
Corporation, bank, etc.	6,657.65	7,082.26	24,396.00	27,532.95
Licenses and permits	1,250.00	86.50	217.60	468.50
Fines and forfeits	1,650.00	125.50	790.00	467.17
Grants and gifts	2,932.66	982.71	2,208.19	823.94
For expenses	2,932.66	982.71	2,208.19	823.94
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	28,497.88	47,027.15	16,740.79	33,183.93
Special assessments	1,400.00	272.50	1,040.66	1,052.14
To meet expenses	—	272.50	1,040.66	1,052.14
To meet outlays	1,400.00	—	—	—
Privileges	12,673.69	6,605.16	6,658.45	8,251.56
Departmental	3,262.49	4,792.52	6,630.41	6,315.14
General government	266.89	908.43	397.23	204.30
Protection of persons and property	55.18	151.89	307.99	133.67
Health and sanitation	738.85	—	4.00	138.57
Highways	58.16	30.00	229.75	444.94
Charities	209.41	2,636.80	5,391.41	3,698.20
Soldiers' benefits	654.00	675.00	144.00	504.00
Schools	—	139.17	1.00	1,092.50
Libraries	—	251.23	50.46	98.96
Recreation	—	—	—	—
Unclassified	1,280.00	—	4.57	—
Public service enterprises	9,175.30	29,370.25	—	13,321.60
Electric light	—	—	—	—
Water	9,175.30	25,600.25	—	13,321.60
All other	—	3,770.00	—	—
Cemeteries	467.56	2,238.81	912.00	—
Interest	1,518.84	3,747.91	1,599.37	4,243.49
On sinking funds	—	—	—	—
On trust and investment funds	52.69	1,135.85	1,031.28	730.78
All other	1,466.15	2,612.06	568.09	3,512.71
NON-REVENUE.	\$215,410.64	\$242,576.48	\$155,727.95	\$212,356.75
Offsets to outlays	8,766.00	42,715.48	30,777.34	23,000.00
Departmental	8,766.00	40,912.74	30,777.34	23,000.00
Public service enterprises	—	1,802.74	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	175,000.00	180,017.65	110,000.00	170,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	10,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	175,000.00	170,000.00	110,000.00	170,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	17.65	—	—
Transfers	2,225.00	23.32	276.77	18.35
From sinking funds	—	—	—	—
All other	2,225.00	23.32	276.77	18.35
Refunds	3,758.96	208.54	319.67	453.24
Agency, trust, and investment	25,660.68	19,611.49	14,354.17	18,885.16
Taxes and licenses for State	9,800.00	5,530.00	4,765.61	5,600.00
Taxes for county	13,644.35	9,769.79	7,185.75	12,799.12
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,216.33	4,321.70	2,402.81	486.04
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$356,541.45	\$278,019.92	\$215,837.14	\$229,389.79
Premiums	—	17.65	—	—
Municipal indebtedness	175,000.00	180,000.00	110,000.00	170,000.00
Transfers and refunds	5,983.96	231.86	596.44	471.59
Agency, trust, and investment	25,660.68	19,611.49	14,354.17	18,885.16
Total receipts	\$563,186.09	\$477,880.92	\$340,787.75	\$418,746.54
Balance on hand, including funds	57,060.74	41,421.37	13,573.19	34,480.77
GRAND TOTAL	\$620,246.83	\$519,302.29	\$354,360.94	\$453,227.31

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
Maintenance	\$209,584.15	\$168,955.96	\$158,341.07	\$169,309.81
<i>Departmental</i>	<i>200,636.14</i>	<i>145,645.19</i>	<i>166,609.21</i>	<i>154,140.70</i>
General government	13,687.22	16,079.44	8,002.53	11,921.31
Protection of persons and property	37,826.51	19,106.23	14,198.49	15,287.21
Health and sanitation	29,376.73	5,648.87	4,420.24	8,541.02
Highways	38,243.12	30,090.19	31,172.37	26,144.27
Charities	11,890.00	14,475.19	16,076.17	16,070.99
Soldiers' benefits	1,728.00	1,600.00	2,150.00	2,274.03
Schools	57,189.76	50,228.22	74,499.95	67,520.13
Libraries	3,000.00	3,426.88	3,138.76	3,857.21
Recreation	3,150.18	2,890.45	1,061.18	830.04
Pensions	500.00	—	—	—
Unclassified	3,944.62	2,099.72	1,889.52	1,694.49
<i>Public service enterprises</i>	<i>8,406.71</i>	<i>19,378.67</i>	—	<i>15,070.10</i>
Electric light	—	—	—	—
Water	8,406.71	17,392.30	—	15,070.10
All other	—	1,986.37	—	—
<i>Cemeteries</i>	<i>641.80</i>	<i>8,932.10</i>	<i>1,731.86</i>	<i>99.01</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	19,061.43	11,739.24	5,203.62	8,060.49
<i>Loans, general purposes</i>	<i>16,851.43</i>	<i>10,612.85</i>	<i>5,203.62</i>	<i>5,338.61</i>
<i>Loans, public service enterprises</i>	<i>2,210.00</i>	<i>1,126.39</i>	—	<i>2,721.88</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	99,152.41	107,634.74	49,357.51	53,392.06
<i>Departmental</i>	<i>87,686.41</i>	<i>78,678.64</i>	<i>49,357.51</i>	<i>47,379.01</i>
General government	125.00	—	—	1,000.00
Protection of persons and property	13,672.37	5,511.93	755.92	—
Health and sanitation	37,718.75	857.76	—	261.49
Highways	34,412.63	65,299.62	47,393.83	37,224.32
Charities	—	—	—	—
Schools	1,444.65	3,122.75	1,207.76	1,500.00
Libraries	—	—	—	—
Recreation	—	3,886.58	—	7,393.20
Unclassified	312.01	—	—	—
<i>Public service enterprises</i>	<i>11,167.00</i>	<i>28,956.10</i>	—	<i>6,013.05</i>
Electric light	—	—	—	—
Water	11,167.00	28,956.10	—	6,013.05
All other	—	—	—	—
<i>Cemeteries</i>	<i>300.00</i>	—	—	—
Municipal indebtedness	208,500.00	179,500.00	117,500.00	189,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>33,500.00</i>	<i>29,500.00</i>	<i>7,500.00</i>	<i>19,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>150,000.00</i>	<i>110,000.00</i>	<i>170,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,225.00	23.32	276.77	18.35
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,225.00</i>	<i>23.32</i>	<i>276.77</i>	<i>18.35</i>
Refunds	3,758.96	208.54	319.67	453.24
Agency, trust, and investment	27,801.73	20,310.85	14,612.85	18,408.90
<i>Taxes and licenses for State</i>	<i>9,800.00</i>	<i>5,530.00</i>	<i>4,765.61</i>	<i>5,600.00</i>
<i>Taxes for county</i>	<i>13,644.35</i>	<i>9,759.79</i>	<i>7,185.75</i>	<i>12,799.12</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,557.38</i>	<i>5,021.06</i>	<i>2,661.49</i>	<i>9.78</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$228,645.58	\$180,695.20	\$163,544.69	\$177,370.30
Permanent debt (except from sinking funds)	33,500.00	29,500.00	7,500.00	19,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	99,152.41	107,634.74	49,357.51	53,392.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	175,000.00	150,000.00	110,000.00	170,000.00
Transfers (except to sinking funds) and refunds	5,983.96	231.86	596.44	471.59
Agency, trust, and investment	27,801.73	20,310.85	14,612.85	18,408.90
Total payments	\$570,083.68	\$488,372.65	\$345,611.49	\$439,142.85
Balance on hand, including funds	50,163.15	30,929.64	8,749.45	14,084.46
GRAND TOTAL	\$620,246.83	\$519,302.29	\$354,360.94	\$453,227.31

¹ Includes \$1,165.29 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
REVENUE.	\$136,144.58	\$161,438.02	\$152,643.86	\$246,562.65
General	114,810.46	137,441.26	119,897.76	204,404.07
Taxes	101,254.92	135,692.73	117,872.10	202,626.97
Property, poll, and income	94,593.86	116,735.16	112,471.03	198,679.08
Corporation, bank, etc.	6,661.06	18,957.57	5,401.07	3,947.89
Licenses and permits	696.50	228.50	191.00	468.60
Fines and forfeits	6,470.30	337.83	53.85	439.00
Grants and gifts	7,389.74	1,182.20	1,780.81	869.60
For expenses	7,389.74	1,182.20	1,780.81	869.60
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	21,334.12	23,996.76	32,746.10	42,158.58
Special assessments	—	—	276.00	46.27
To meet expenses	—	—	276.00	—
To meet outlays	—	—	—	45.27
Privileges	5,466.62	7,397.76	7,105.68	9,849.68
Departmental	2,046.51	6,680.90	2,879.94	4,443.75
General government	—	443.48	433.00	40.40
Protection of persons and property	149.42	505.83	69.57	108.26
Health and sanitation	1,320.72	—	—	445.44
Highways	85.00	962.13	131.36	10.00
Charities	138.35	3,625.49	1,392.36	1,311.16
Soldiers' benefits	72.00	152.00	246.00	66.00
Schools	189.37	784.32	459.75	1,423.39
Libraries	69.75	151.65	146.90	189.91
Recreation	—	—	—	594.57
Unclassified	20.90	56.00	1.00	254.62
Public service enterprises	12,650.82	6,488.10	18,099.02	22,356.70
Electric light	—	—	—	—
Water	12,650.82	6,488.10	18,099.02	22,356.60
All other	—	—	—	10
Cemeteries	—	410.57	—	—
Interest	1,171.17	3,019.43	4,385.46	5,463.28
On sinking funds	—	—	—	—
On trust and investment funds	334.16	952.49	1,853.89	982.67
All other	837.01	2,066.94	2,531.57	4,480.61
NON-REVENUE.	\$50,971.59	\$76,066.00	\$109,217.68	\$263,985.21
Offsets to outlays	3,758.06	2,400.00	18,448.09	22,950.53
Departmental	3,758.06	2,400.00	18,448.09	22,950.53
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	39,000.00	60,000.00	74,508.10	225,500.00
Loans, general purposes	—	—	4,500.00	6,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	39,000.00	60,000.00	70,000.00	219,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	8.10	—
Transfers	—	705.54	1,146.32	981.29
From sinking funds	—	—	—	—
All other	—	705.54	1,146.32	981.29
Refunds	855.33	608.25	262.29	1,012.50
Agency, trust, and investment	7,358.20	12,352.21	14,852.88	13,540.89
Taxes and licenses for State	3,290.00	4,340.00	3,922.46	5,880.00
Taxes for county	4,068.20	7,068.00	4,847.22	7,270.83
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	944.21	6,083.20	390.06
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$139,902.64	\$163,838.02	\$171,091.95	\$269,513.18
Premiums	—	—	8.10	—
Municipal indebtedness	39,000.00	60,000.00	74,500.00	225,500.00
Transfers and refunds	855.33	1,313.79	1,408.61	1,993.79
Agency, trust, and investment	7,358.20	12,352.21	14,852.88	13,540.89
Total receipts	\$187,116.17	\$237,504.02	\$261,861.54	\$510,547.86
Balance on hand, including funds	31,862.54	25,288.46	23,038.04	9,278.24
GRAND TOTAL	\$218,978.71	\$262,792.48	\$284,899.58	\$519,826.10

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
Maintenance	\$112,115.87	\$126,004.74	\$117,223.43	\$181,786.54
<i>Departmental</i>	<i>102,693.83</i>	<i>123,174.71</i>	<i>106,735.81</i>	<i>171,966.15</i>
General government	5,607.90	6,685.37	9,129.72	13,573.69
Protection of persons and property	18,996.74	6,145.20	11,364.47	16,599.27
Health and sanitation	3,944.07	5,016.96	4,374.50	6,160.42
Highways	26,199.47	19,571.98	16,988.56	40,539.38
Charities	6,499.77	12,158.05	6,774.95	7,064.19
Soldiers' benefits	167.00	192.73	386.00	294.63
Schools	36,040.88	69,942.39	52,466.79	76,889.34
Libraries	1,673.07	1,922.21	1,635.87	3,415.29
Recreation	532.69	116.00	897.52	1,368.49
Pensions	—	—	—	—
Unclassified	3,032.24	1,423.82	2,717.43	6,061.45
<i>Public service enterprises</i>	<i>9,422.04</i>	<i>1,914.27</i>	<i>10,487.62</i>	<i>9,820.39</i>
Electric light	—	—	—	—
Water	9,422.04	1,906.47	10,487.62	9,820.39
All other	—	7.80	—	—
Cemeteries	—	915.76	—	—
Administration of trust funds	—	—	—	—
Interest	3,670.60	2,114.25	7,157.56	12,934.97
<i>Loans, general purposes</i>	<i>1,969.60</i>	<i>2,114.25</i>	<i>6,797.66</i>	<i>12,394.97</i>
<i>Loans, public service enterprises</i>	<i>1,701.00</i>	<i>—</i>	<i>360.00</i>	<i>540.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,751.81	17,796.73	33,705.10	73,430.40
<i>Departmental</i>	<i>10,196.43</i>	<i>17,197.84</i>	<i>32,996.77</i>	<i>57,040.49</i>
General government	674.00	—	199.75	1,135.46
Protection of persons and property	2,056.90	7,000.00	5,872.21	8,400.87
Health and sanitation	—	—	—	—
Highways	6,381.17	9,004.76	26,233.51	40,449.11
Charities	—	—	—	—
Schools	—	1,193.08	691.30	6,740.01
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	1,084.36	—	—	315.04
<i>Public service enterprises</i>	<i>10,555.38</i>	<i>598.89</i>	<i>708.33</i>	<i>16,389.91</i>
Electric light	—	—	—	—
Water	10,555.38	598.89	708.33	16,389.91
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	48,200.00	85,000.00	90,800.00	188,353.79
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,200.00</i>	<i>5,000.00</i>	<i>20,800.00</i>	<i>21,353.79</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>39,000.00</i>	<i>80,000.00</i>	<i>70,000.00</i>	<i>167,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	705.54	1,146.32	981.29
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>705.54</i>	<i>1,146.32</i>	<i>981.29</i>
Refunds	855.33	608.25	262.29	1,012.50
Agency, trust, and investment	7,366.56	12,293.60	14,971.32	13,556.74
<i>Taxes and licenses for State</i>	<i>3,290.00</i>	<i>4,340.00</i>	<i>3,922.46</i>	<i>5,880.00</i>
<i>Taxes for county</i>	<i>4,068.20</i>	<i>7,068.00</i>	<i>4,847.22</i>	<i>7,270.83</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8.36</i>	<i>885.60</i>	<i>6,201.64</i>	<i>405.91</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$115,786.47	\$128,118.99	\$124,380.99	\$194,721.51
Permanent debt (except from sinking funds)	9,200.00	5,000.00	20,800.00	21,353.79
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,751.81	17,796.73	33,705.10	73,430.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	39,000.00	80,000.00	70,000.00	167,000.00
Transfers (except to sinking funds) and refunds	855.33	1,313.79	1,408.61	1,993.79
Agency, trust, and investment	7,366.56	12,293.60	14,971.32	13,556.74
Total payments	\$192,960.17	\$244,523.11	\$265,266.02	\$472,056.23
<i>Balance on hand, including funds</i>	<i>26,018.54</i>	<i>18,269.37</i>	<i>19,633.56</i>	<i>47,769.87</i>
GRAND TOTAL	\$218,978.71	\$262,792.48	\$284,899.58	\$519,826.10

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
REVENUE.	\$266,705.55	\$152,176.61	\$145,879.98	\$98,290.59
General	206,621.21	134,841.52	111,429.33	90,573.51
Taxes	204,800.10	131,655.79	98,676.95	75,598.91
Property, poll, and income	197,861.69	129,021.33	96,125.51	68,218.09
Corporation, bank, etc.	6,938.41	2,634.46	2,551.44	7,380.82
Licenses and permits	664.00	119.05	245.00	485.60
Fines and forfeits	261.75	412.50	878.21	79.60
Grants and gifts	895.36	2,654.18	11,629.17	14,409.50
For expenses	895.36	2,654.18	11,629.17	14,409.50
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	60,084.34	17,335.09	34,450.65	7,717.08
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	15,605.52	5,518.79	5,429.25	4,464.32
Departmental	3,424.28	1,601.60	2,967.60	1,911.87
General government	707.66	55.00	834.50	58.10
Protection of persons and property	51.91	326.47	536.33	68.85
Health and sanitation	121.08	264.03	52.86	324.29
Highways	193.80	577.44	36.22	—
Charities	—	—	810.80	538.23
Soldiers' benefits	102.00	—	503.00	144.00
Schools	1,933.18	314.66	99.50	764.37
Libraries	304.00	64.00	55.89	3.53
Recreation	10.65	—	—	—
Unclassified	—	—	38.50	10.50
Public service enterprises	29,337.20	7,091.49	22,407.60	—
Electric light	—	—	—	—
Water	29,337.20	7,091.49	22,407.60	—
All other	—	—	—	—
Cemeteries	2,746.18	—	—	249.00
Interest	8,971.16	3,123.21	3,646.20	1,091.89
On sinking funds	—	—	—	—
On trust and investment funds	6,484.53	796.51	1,023.35	—
All other	2,486.63	2,326.70	2,622.85	1,091.89
NON-REVENUE.	\$318,362.46	\$121,225.94	\$107,976.49	\$94,681.71
Offsets to outlays	31,468.28	5,000.00	15,658.64	12,003.59
Departmental	31,468.28	5,000.00	15,658.64	12,003.59
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	249,480.77	93,354.43	80,000.00	75,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	186,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	110,000.00	93,354.43	80,000.00	75,000.00
Unpaid warrants or orders, current year	2,602.77	—	—	—
Premiums	878.00	—	—	—
Transfers	525.00	756.69	1,162.85	—
From sinking funds	—	—	—	—
All other	525.00	756.69	1,162.85	—
Refunds	3,114.28	427.42	148.50	369.51
Agency, trust, and investment	33,774.13	21,687.40	11,006.50	7,308.61
Taxes and licenses for State	7,930.00	3,640.00	3,220.00	2,941.64
Taxes for county	11,941.02	5,756.80	7,359.49	3,635.42
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	13,903.11	12,290.60	427.01	731.55
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$298,173.83	\$157,176.61	\$161,538.62	\$110,294.18
Premiums	878.00	—	—	—
Municipal indebtedness	248,602.77	93,354.43	80,000.00	75,000.00
Transfers and refunds	3,639.28	1,184.11	1,311.35	369.51
Agency, trust, and investment	33,774.13	21,687.40	11,006.50	7,308.61
Total receipts	\$585,068.01	\$273,402.55	\$253,856.47	\$192,972.30
Balance on hand, including funds	45,729.40	3,959.52	31,781.34	19,711.80
GRAND TOTAL	\$630,797.41	\$277,362.07	\$285,637.81	\$212,684.10

Graded According to Population of 1930 — Continued.

PAYMENTS	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
Maintenance	\$213,391.14	\$135,256.60	\$115,154.36	\$86,660.96
<i>Departmental</i>	<i>188,880.01</i>	<i>127,206.72</i>	<i>105,684.35</i>	<i>86,278.66</i>
General government	14,450.18	9,801.38	9,338.99	6,408.78
Protection of persons and property	26,555.64	5,962.57	11,307.74	4,628.98
Health and sanitation	6,635.45	3,898.94	3,678.91	2,846.97
Highways	48,196.54	17,662.48	21,362.66	19,712.95
Charities	3,035.77	11,476.96	6,464.65	5,714.79
Soldiers' benefits	72.00	1,295.75	994.19	385.72
Schools	67,038.15	73,869.43	48,652.39	44,413.20
Libraries	8,681.72	588.51	1,880.76	861.20
Recreation	8,381.23	654.08	185.12	—
Pensions	—	—	—	—
Unclassified	5,833.33	1,996.62	1,818.94	1,306.07
<i>Public service enterprises</i>	<i>17,297.97</i>	<i>8,010.06</i>	<i>9,470.01</i>	<i>—</i>
Electric light	—	—	—	—
Water	17,297.97	8,010.06	9,470.01	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,213.16</i>	<i>—</i>	<i>—</i>	<i>382.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>39.82</i>	<i>—</i>	<i>—</i>
Interest	8,558.14	5,263.39	3,143.38	3,357.68
<i>Loans, general purposes</i>	<i>2,917.24</i>	<i>4,049.38</i>	<i>1,185.08</i>	<i>3,367.68</i>
<i>Loans, public service enterprises</i>	<i>6,640.90</i>	<i>1,214.01</i>	<i>1,958.30</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	106,339.36	11,831.49	21,312.08	46,068.68
<i>Departmental</i>	<i>53,861.19</i>	<i>11,831.49</i>	<i>21,312.08</i>	<i>46,068.68</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	48,553.86	11,731.49	21,312.08	16,373.27
Charities	—	—	—	—
Schools	—	100.00	—	6,654.17
Libraries	—	—	—	4,055.41
Recreation	5,307.33	—	—	—
Unclassified	—	—	—	18,985.83
<i>Public service enterprises</i>	<i>52,478.17</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	52,478.17	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	217,734.06	99,500.00	92,535.00	62,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,934.06</i>	<i>9,500.00</i>	<i>7,535.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>90,000.00</i>	<i>85,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>800.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	525.00	756.69	1,162.85	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>525.00</i>	<i>756.69</i>	<i>1,162.85</i>	<i>—</i>
Refunds	3,114.28	427.42	148.50	369.51
Agency, trust, and investment	34,510.15	24,067.45	11,231.06	7,308.61
<i>Taxes and licenses for State</i>	<i>7,930.00</i>	<i>3,640.00</i>	<i>3,220.00</i>	<i>2,941.64</i>
<i>Taxes for county</i>	<i>11,941.02</i>	<i>5,756.80</i>	<i>7,359.49</i>	<i>3,635.42</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>14,639.13</i>	<i>14,670.65</i>	<i>651.57</i>	<i>731.55</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$221,949.28	\$140,519.99	\$118,297.74	\$90,018.64
Permanent debt (except from sinking funds)	16,934.06	9,500.00	7,535.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	106,339.36	11,831.49	21,312.08	46,068.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,800.00	90,000.00	85,000.00	60,000.00
Transfers (except to sinking funds) and refunds	3,639.28	1,184.11	1,311.35	369.51
Agency, trust, and investment	34,510.15	24,067.45	11,231.06	7,308.61
Total payments	\$584,172.13	\$277,103.04	\$244,687.23	\$206,265.44
Balance on hand, including funds	46,625.28	259.08	40,950.58	6,418.66
GRAND TOTAL	\$630,797.41	\$277,362.07	\$285,637.81	\$212,684.10

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
REVENUE.	\$141,180.33	\$126,148.65	\$93,074.67	\$433,769.48
General	115,686.14	115,636.02	80,111.81	405,931.35
Taxes	105,542.34	114,491.85	57,629.53	401,615.62
Property, poll, and income	100,316.35	99,285.81	56,253.10	389,067.15
Corporation, bank, etc.	5,225.99	15,206.04	1,376.43	12,448.47
Licenses and permits	223.50	173.60	116.50	741.00
Fines and forfeits	653.50	181.36	337.64	619.80
Grants and gifts	9,266.80	789.31	22,028.14	3,054.93
For expenses	9,266.80	639.31	22,028.14	3,054.93
For outlays	—	150.00	—	—
All other	—	—	—	—
Commercial	25,494.19	10,512.63	12,962.86	27,838.13
Special assessments	—	—	—	2,297.35
To meet expenses	—	—	—	2,297.35
To meet outlays	—	—	—	—
Privileges	3,560.98	7,143.13	3,590.46	15,005.64
Departmental	6,671.08	2,189.49	6,155.55	3,030.93
General government	8.95	57.00	85.00	203.83
Protection of persons and property	93.46	59.34	50.00	251.31
Health and sanitation	287.86	383.10	—	500.00
Highways	100.18	—	—	523.59
Charities	4,503.27	785.03	—	744.07
Soldiers' benefits	390.00	168.00	368.00	270.00
Schools	1,062.90	686.00	5,627.55	363.13
Libraries	47.93	41.95	—	—
Recreation	—	—	—	—
Unclassified	76.53	9.07	25.00	175.00
Public service enterprises	12,844.23	—	—	—
Electric light	—	—	—	—
Water	12,844.23	—	—	—
All other	—	—	—	—
Cemeteries	—	—	477.50	—
Interest	2,517.90	1,180.01	2,739.35	7,504.21
On sinking funds	—	—	—	—
On trust and investment funds	845.20	192.09	1,734.05	970.59
All other	1,672.70	987.92	1,005.30	6,533.62
NON-REVENUE.	\$165,041.31	\$86,152.15	\$59,156.83	\$315,182.39
Offsets to outlays	20,534.84	14,577.26	5,999.18	—
Departmental	20,534.84	14,577.26	5,999.18	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	134,210.00	60,000.00	44,000.00	274,278.40
Loans, general purposes	5,000.00	—	4,000.00	24,000.00
Loans, public service enterprises	15,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	114,000.00	60,000.00	40,000.00	250,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	210.00	—	—	278.40
Transfers	910.00	—	95.58	72.50
From sinking funds	—	—	—	—
All other	910.00	—	95.58	72.50
Refunds	131.11	63.85	122.41	434.13
Agency, trust, and investment	9,255.36	11,511.04	8,939.66	40,397.36
Taxes and licenses for State	3,500.00	4,768.64	2,030.00	11,060.00
Taxes for county	4,327.88	5,974.72	5,346.48	25,278.26
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,427.48	767.68	1,563.18	4,059.10
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$161,715.17	\$140,725.91	\$99,073.85	\$433,769.48
Premiums	210.00	—	—	278.40
Municipal indebtedness	134,000.00	60,000.00	44,000.00	274,000.00
Transfers and refunds	1,041.11	63.85	217.99	506.63
Agency, trust, and investment	9,255.36	11,511.04	8,939.66	40,397.36
Total receipts	\$306,221.64	\$212,300.80	\$152,231.50	\$748,951.87
Balance on hand, including funds	6,396.31	39,623.09	9,563.84	129,407.21
GRAND TOTAL	\$312,617.95	\$251,923.89	\$161,795.34	\$878,359.08

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
Maintenance	\$116,278.57	\$117,201.28	\$82,984.60	\$303,117.07
<i>Departmental</i>	<i>110,040.58</i>	<i>117,201.28</i>	<i>82,108.07</i>	<i>303,054.57</i>
General government	7,624.24	7,723.03	3,893.12	21,888.24
Protection of persons and property	12,489.27	6,931.96	4,045.25	82,741.92
Health and sanitation	4,365.46	8,133.96	1,411.35	15,267.69
Highways	19,912.05	19,237.58	22,617.13	68,873.76
Charities	11,648.67	11,139.37	5,625.70	15,322.33
Soldiers' benefits	1,880.07	298.00	538.00	2,735.13
Schools	47,280.14	60,540.60	41,960.41	76,997.31
Libraries	987.52	1,599.13	825.30	1,999.54
Recreation	1,330.38	31.29	15.56	9,888.30
Pensions	—	—	—	—
Unclassified	2,522.78	1,566.36	1,176.25	7,340.35
<i>Public service enterprises</i>	<i>6,237.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	6,237.99	—	—	—
All other	—	—	876.53	62.50
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,536.59	1,279.45	2,433.10	12,383.60
<i>Loans, general purposes</i>	<i>5,813.78</i>	<i>1,279.45</i>	<i>2,433.10</i>	<i>12,383.60</i>
<i>Loans, public service enterprises</i>	<i>1,722.81</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	51,634.80	34,856.82	13,611.40	231,685.92
<i>Departmental</i>	<i>36,780.59</i>	<i>34,856.82</i>	<i>13,611.40</i>	<i>231,685.92</i>
General government	—	278.95	—	2,144.50
Protection of persons and property	589.00	—	5,500.00	4,621.87
Health and sanitation	—	—	250.00	—
Highways	35,269.68	31,347.49	7,498.64	102,865.04
Charities	—	—	—	—
Schools	545.58	2,843.64	362.76	122,054.51
Libraries	—	—	—	—
Recreation	98.33	386.74	—	—
Unclassified	278.00	—	—	—
<i>Public service enterprises</i>	<i>14,854.21</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	14,854.21	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	116,500.00	61,000.00	45,500.00	269,750.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,500.00</i>	<i>1,000.00</i>	<i>5,500.00</i>	<i>44,750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>104,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	910.00	—	95.58	72.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>910.00</i>	<i>—</i>	<i>95.58</i>	<i>72.50</i>
Refunds	131.11	63.85	122.41	434.13
Agency, trust, and investment	11,010.56	11,703.13	9,921.63	40,350.89
<i>Taxes and licenses for State</i>	<i>3,500.00</i>	<i>4,768.64</i>	<i>2,030.00</i>	<i>11,060.00</i>
<i>Taxes for county</i>	<i>4,327.88</i>	<i>5,974.72</i>	<i>6,346.48</i>	<i>25,278.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,182.68</i>	<i>959.77</i>	<i>2,545.15</i>	<i>4,012.63</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$123,815.16	\$118,480.73	\$85,417.70	\$315,500.67
Permanent debt (except from sinking funds)	12,500.00	1,000.00	5,500.00	44,750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	51,634.80	34,856.82	13,611.40	231,685.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	104,000.00	60,000.00	40,000.00	225,000.00
Transfers (except to sinking funds) and refunds	1,041.11	63.85	217.99	506.63
Agency, trust, and investment	11,010.56	11,703.13	9,921.63	40,350.89
Total payments	\$304,001.63	\$226,104.53	\$154,668.72	\$857,794.11
<i>Balance on hand, including funds</i>	<i>8,616.32</i>	<i>25,819.36</i>	<i>7,126.62</i>	<i>20,564.97</i>
GRAND TOTAL	\$312,617.95	\$251,923.89	\$161,795.34	\$878,359.08

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
REVENUE.	\$315,766.73	\$144,424.84	\$129,499.06	\$156,811.95
General	286,514.17	117,749.87	89,147.24	140,289.96
<i>Taxes</i>	<i>282,788.27</i>	<i>115,404.11</i>	<i>79,302.10</i>	<i>139,800.60</i>
Property, poll, and income	276,485.30	110,577.29	72,417.35	111,578.12
Corporation, bank, etc.	6,302.97	4,826.82	6,884.75	28,222.48
<i>Licenses and permits</i>	<i>141.75</i>	<i>616.50</i>	<i>65.00</i>	<i>136.00</i>
<i>Fines and forfeits</i>	<i>243.05</i>	<i>2.80</i>	<i>83.60</i>	<i>3.10</i>
<i>Grants and gifts</i>	<i>3,341.10</i>	<i>1,726.46</i>	<i>9,696.64</i>	<i>350.26</i>
For expenses	3,341.10	1,726.46	9,696.64	350.26
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	29,252.56	26,674.97	40,351.82	16,521.99
<i>Special assessments</i>	<i>216.34</i>	<i>—</i>	<i>77.60</i>	<i>—</i>
To meet expenses	216.34	—	77.60	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>13,166.52</i>	<i>5,185.59</i>	<i>6,654.55</i>	<i>5,908.20</i>
<i>Departmental</i>	<i>9,030.01</i>	<i>6,125.90</i>	<i>12,677.13</i>	<i>6,028.36</i>
General government	648.94	288.00	1,768.70	1,869.85
Protection of persons and property	449.70	245.03	218.31	928.52
Health and sanitation	—	77.75	—	350.00
Highways	647.76	3,180.05	692.37	435.59
Charities	2,569.23	1,443.36	7,495.30	661.91
Soldiers' benefits	516.00	312.50	72.00	72.00
Schools	3,882.63	536.76	2,123.22	1,486.51
Libraries	—	—	288.23	189.55
Recreation	7.00	6.00	—	13.00
Unclassified	308.75	36.45	19.00	21.43
<i>Public service enterprises</i>	<i>—</i>	<i>13,031.94</i>	<i>15,298.99</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	13,031.94	15,298.99	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>856.10</i>	<i>—</i>	<i>2,746.15</i>	<i>10.68</i>
<i>Interest</i>	<i>5,993.59</i>	<i>2,331.54</i>	<i>3,897.40</i>	<i>4,574.75</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,748.71	785.45	1,869.43	3,390.10
All other	3,244.88	1,546.09	2,027.97	1,184.65
NON-REVENUE.	\$169,296.92	\$208,834.26	\$100,659.14	\$70,190.42
Offsets to outlays	25.00	18,729.58	2,780.72	—
<i>Departmental</i>	<i>25.00</i>	<i>18,729.58</i>	<i>2,780.72</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	147,286.70	179,434.59	83,000.00	55,000.00
<i>Loans, general purposes</i>	<i>47,000.00</i>	<i>107,600.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>70,868.69</i>	<i>80,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>286.70</i>	<i>1,065.90</i>	<i>—</i>	<i>—</i>
Transfers	266.60	92.50	1,800.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	266.60	92.50	1,800.00	—
Refunds	751.56	609.09	210.42	44.30
Agency, trust, and investment	20,967.06	9,968.50	12,868.00	15,146.12
<i>Taxes and licenses for State</i>	<i>9,170.25</i>	<i>3,850.00</i>	<i>3,150.00</i>	<i>5,673.23</i>
<i>Taxes for county</i>	<i>11,339.04</i>	<i>6,812.00</i>	<i>5,130.00</i>	<i>9,234.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>457.77</i>	<i>306.50</i>	<i>4,588.00</i>	<i>238.89</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$315,791.73	\$163,154.42	\$132,279.78	\$156,811.95
Premiums	286.70	1,065.90	—	—
Municipal indebtedness	147,000.00	178,368.69	83,000.00	55,000.00
Transfers and refunds	1,018.16	701.59	2,010.42	44.30
Agency, trust, and investment	20,967.06	9,968.50	12,868.00	15,146.12
Total receipts	\$485,063.65	\$353,259.10	\$230,158.20	\$227,002.37
<i>Balance on hand, including funds</i>	<i>45,862.98</i>	<i>5,536.86</i>	<i>32,769.79</i>	<i>51,347.30</i>
GRAND TOTAL	\$530,926.63	\$358,795.96	\$262,927.99	\$278,349.67

Graded According to Population of 1930 — Continued.

PAYMENTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
Maintenance	\$271,205.70	\$117,512.49	\$105,361.84	\$133,223.82
<i>Departmental</i>	<i>270,066.71</i>	<i>110,620.52</i>	<i>92,412.30</i>	<i>133,113.14</i>
General government	20,580.52	9,355.86	5,383.70	7,347.55
Protection of persons and property	59,336.66	16,775.90	6,407.81	23,369.82
Health and sanitation	13,796.99	2,845.16	3,448.67	5,038.22
Highways	62,803.61	25,996.95	22,587.06	18,334.64
Charities	17,764.71	8,685.95	15,490.13	8,323.73
Soldiers' benefits	1,912.86	380.46	841.11	1,380.00
Schools	79,807.07	41,447.27	32,338.08	57,727.78
Libraries	7,047.65	2,000.00	2,689.43	6,889.46
Recreation	3,546.48	1,758.40	—	4,058.89
Pensions	—	—	—	—
Unclassified	3,470.16	1,375.00	3,226.31	643.05
<i>Public service enterprises</i>	<i>—</i>	<i>6,891.97</i>	<i>10,376.50</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,891.97	10,376.50	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,116.49</i>	<i>—</i>	<i>2,573.04</i>	<i>110.68</i>
<i>Administration of trust funds</i>	<i>22.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,753.05	4,316.89	3,162.76	5,069.08
<i>Loans, general purposes</i>	<i>6,753.05</i>	<i>2,626.89</i>	<i>3,162.76</i>	<i>5,069.08</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,690.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	66,339.68	85,350.01	21,610.71	10,067.23
<i>Departmental</i>	<i>63,329.21</i>	<i>83,985.63</i>	<i>21,610.71</i>	<i>10,067.23</i>
General government	1,257.70	—	98.00	—
Protection of persons and property	329.00	—	—	500.00
Health and sanitation	751.45	—	5,000.00	—
Highways	15,459.70	36,001.41	10,804.08	2,132.90
Charities	—	—	—	—
Schools	45,340.16	47,984.22	5,708.63	3,815.92
Libraries	—	—	—	119.30
Recreation	67.00	—	—	3,499.11
Unclassified	124.20	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,364.38</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1,364.38	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,010.47</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	109,011.13	59,118.69	83,000.00	62,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,011.13</i>	<i>18,250.00</i>	<i>3,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>40,868.69</i>	<i>80,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	266.60	92.50	1,800.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>266.60</i>	<i>92.50</i>	<i>1,800.00</i>	<i>—</i>
Refunds	751.56	609.09	210.42	44.30
Agency, trust, and investment	23,334.68	9,938.53	12,937.43	15,067.77
<i>Taxes and licenses for State</i>	<i>9,170.25</i>	<i>3,850.00</i>	<i>3,150.00</i>	<i>5,673.23</i>
<i>Taxes for county</i>	<i>11,339.04</i>	<i>5,812.00</i>	<i>5,130.00</i>	<i>9,234.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,825.39</i>	<i>276.53</i>	<i>4,657.43</i>	<i>160.54</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$277,958.75	\$121,829.38	\$108,524.60	\$138,292.90
Permanent debt (except from sinking funds)	9,011.13	18,250.00	3,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	66,339.68	85,350.01	21,610.71	10,067.23
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	40,868.69	80,000.00	55,000.00
Transfers (except to sinking funds) and refunds	1,018.16	701.59	2,010.42	44.30
Agency, trust, and investment	23,334.68	9,938.53	12,937.43	15,067.77
Total payments	\$477,662.40	\$276,938.20	\$228,083.16	\$225,472.20
<i>Balance on hand, including funds</i>	<i>53,264.23</i>	<i>81,857.76</i>	<i>34,844.83</i>	<i>52,877.47</i>
GRAND TOTAL	\$530,926.63	\$358,795.96	\$262,927.99	\$278,349.67

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
REVENUE.	\$183,509.18	\$157,032.39	\$123,571.15	\$251,412.00
General	145,790.20	125,839.59	103,287.40	229,423.01
<i>Taxes</i>	<i>144,021.24</i>	<i>115,201.20</i>	<i>95,035.35</i>	<i>226,862.83</i>
Property, poll, and income	141,437.62	103,244.75	93,168.56	218,176.56
Corporation, bank, etc.	2,583.62	11,956.45	1,866.79	8,686.27
<i>Licenses and permits</i>	<i>445.00</i>	<i>128.00</i>	<i>234.00</i>	<i>337.50</i>
<i>Fines and forfeits</i>	<i>386.90</i>	<i>154.32</i>	<i>25.00</i>	<i>1,060.66</i>
<i>Grants and gifts</i>	<i>810.15</i>	<i>10,356.07</i>	<i>7,993.05</i>	<i>1,162.12</i>
For expenses	810.15	10,356.07	7,993.05	1,162.12
For outlays	—	—	—	—
<i>All other</i>	<i>126.91</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	37,718.98	31,192.80	20,283.75	21,988.99
<i>Special assessments</i>	<i>430.50</i>	<i>132.50</i>	<i>—</i>	<i>—</i>
To meet expenses	430.50	132.50	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,432.31</i>	<i>5,686.61</i>	<i>4,617.55</i>	<i>13,572.06</i>
<i>Departmental</i>	<i>7,079.36</i>	<i>6,175.51</i>	<i>2,611.98</i>	<i>5,174.86</i>
General government	236.92	177.00	163.90	1,204.16
Protection of persons and property	143.48	103.68	39.84	159.91
Health and sanitation	37.00	29.00	—	—
Highways	3,581.22	120.35	645.23	303.25
Charities	2,430.85	5,143.09	1,056.05	1,624.41
Soldiers' benefits	549.50	240.00	—	460.81
Schools	21.60	207.54	536.20	803.91
Libraries	78.79	105.35	170.76	19.89
Recreation	—	.50	—	—
Unclassified	—	49.00	—	598.52
<i>Public service enterprises</i>	<i>14,953.25</i>	<i>12,606.62</i>	<i>9,451.36</i>	<i>—</i>
Electric light	—	—	—	—
Water	14,953.25	12,606.62	9,451.36	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>550.95</i>	<i>837.25</i>	<i>1,141.35</i>	<i>—</i>
<i>Interest</i>	<i>5,272.61</i>	<i>5,754.31</i>	<i>2,461.51</i>	<i>3,242.07</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,655.92	2,471.06	1,437.58	—
All other	3,616.69	3,283.25	1,023.93	3,242.07
NON-REVENUE.	\$110,576.61	\$95,324.72	\$66,401.96	\$103,714.92
Offsets to outlays	3,506.62	22,292.27	7,533.93	1,000.00
<i>Departmental</i>	<i>3,506.62</i>	<i>22,292.27</i>	<i>7,533.93</i>	<i>1,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	88,917.90	60,000.00	41,500.00	62,000.00
<i>Loans, general purposes</i>	<i>2,650.00</i>	<i>—</i>	<i>11,500.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>5,767.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,500.00</i>	<i>60,000.00</i>	<i>30,000.00</i>	<i>62,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8.00	2,944.75	1,656.97	161.27
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	8.00	2,944.75	1,656.97	161.27
Refunds	604.27	102.57	14.53	947.86
Agency, trust, and investment	17,539.82	9,985.13	15,696.53	39,605.79
<i>Taxes and licenses for State</i>	<i>5,040.00</i>	<i>3,570.00</i>	<i>3,230.92</i>	<i>8,472.21</i>
<i>Taxes for county</i>	<i>7,608.44</i>	<i>5,389.31</i>	<i>5,244.00</i>	<i>30,583.04</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,891.38</i>	<i>1,025.82</i>	<i>7,221.61</i>	<i>550.54</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$187,015.80	\$179,324.66	\$131,105.08	\$252,412.00
Premiums	—	—	—	—
Municipal indebtedness	88,917.90	60,000.00	41,500.00	62,000.00
Transfers and refunds	612.27	3,047.32	1,671.50	1,109.13
Agency, trust, and investment	17,539.82	9,985.13	15,696.53	39,605.79
Total receipts	\$294,085.79	\$252,357.11	\$189,973.11	\$355,126.92
Balance on hand, including funds	2,785.45	14,438.38	19,863.41	51,535.24
GRAND TOTAL	\$296,871.24	\$266,795.49	\$209,836.52	\$406,662.16

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
Maintenance	\$141,777.59	\$124,108.45	\$113,571.22	\$183,635.04
<i>Departmental</i>	<i>128,127.56</i>	<i>115,890.34</i>	<i>102,440.27</i>	<i>183,435.04</i>
General government	10,936.45	6,776.72	8,609.86	17,304.36
Protection of persons and property	12,023.06	9,705.72	12,846.01	22,850.60
Health and sanitation	3,095.46	2,285.99	3,871.60	7,664.70
Highways	32,973.95	32,920.41	22,388.26	39,589.55
Charities	6,985.65	17,286.79	7,259.30	7,368.14
Soldiers' benefits	1,812.50	238.00	70.99	964.98
Schools	51,829.16	40,934.46	38,162.07	78,686.40
Libraries	5,757.13	3,173.96	4,863.56	4,202.70
Recreation	569.24	387.50	944.10	737.05
Pensions	—	—	—	—
Unclassified	2,144.96	2,180.79	3,424.52	4,066.56
<i>Public service enterprises</i>	<i>11,456.73</i>	<i>6,944.80</i>	<i>7,506.15</i>	<i>200.00</i>
Electric light	—	—	—	—
Water	11,456.73	6,944.80	7,496.15	—
All other	—	—	10.00	200.00
<i>Cemeteries</i>	<i>2,193.30</i>	<i>1,273.31</i>	<i>3,624.80</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,363.12	3,732.73	1,460.74	3,497.47
<i>Loans, general purposes</i>	<i>3,180.74</i>	<i>2,322.73</i>	<i>1,460.74</i>	<i>3,497.47</i>
<i>Loans, public service enterprises</i>	<i>1,182.38</i>	<i>1,410.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,867.69	36,710.92	30,796.51	41,040.01
<i>Departmental</i>	<i>14,197.27</i>	<i>36,501.94</i>	<i>50,796.51</i>	<i>41,040.01</i>
General government	—	25.00	151.90	1,500.00
Protection of persons and property	—	—	—	135.31
Health and sanitation	—	—	—	—
Highways	13,856.79	33,478.49	30,644.61	22,952.20
Charities	—	—	—	—
Schools	—	—	—	11,452.50
Libraries	—	—	—	—
Recreation	340.48	—	—	5,000.00
Unclassified	—	2,798.45	—	—
<i>Public service enterprises</i>	<i>9,769.71</i>	<i>288.98</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	9,769.71	288.98	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>900.71</i>	<i>120.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	97,200.00	65,500.00	38,500.00	70,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,700.00</i>	<i>15,500.00</i>	<i>8,500.00</i>	<i>8,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,500.00</i>	<i>60,000.00</i>	<i>30,000.00</i>	<i>62,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8.00	2,944.75	1,656.97	161.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8.00</i>	<i>2,944.75</i>	<i>1,656.97</i>	<i>161.27</i>
Refunds	604.27	102.57	14.53	947.86
Agency, trust, and investment	17,631.39	10,000.50	15,570.51	39,444.52
<i>Taxes and licenses for State</i>	<i>5,040.00</i>	<i>3,570.00</i>	<i>3,230.92</i>	<i>8,472.21</i>
<i>Taxes for county</i>	<i>7,608.44</i>	<i>6,389.31</i>	<i>5,244.00</i>	<i>30,583.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,982.95</i>	<i>1,041.19</i>	<i>7,095.59</i>	<i>389.27</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$146,140.71	\$127,841.18	\$115,031.96	\$187,132.51
Permanent debt (except from sinking funds)	6,700.00	15,500.00	8,500.00	8,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,867.69	36,710.92	30,796.51	41,040.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,500.00	60,000.00	30,000.00	62,000.00
Transfers (except to sinking funds) and refunds	612.27	3,047.32	1,671.50	1,109.13
Agency, trust, and investment	17,631.39	10,000.50	15,570.51	39,444.52
Total payments	\$286,452.06	\$243,099.92	\$201,570.48	\$338,976.17
<i>Balance on hand, including funds</i>	<i>10,419.18</i>	<i>23,695.57</i>	<i>8,266.04</i>	<i>67,885.99</i>
GRAND TOTAL	\$296,871.24	\$266,795.49	\$209,836.52	\$406,862.16

¹Includes \$500 paid from balance of proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
REVENUE.	\$149,652.86	\$146,837.98	\$165,559.50	\$197,186.84
General	128,939.25	123,246.14	142,007.74	180,436.05
Taxes	126,572.42	116,655.95	131,328.97	179,522.24
Property, poll, and income	122,006.20	114,475.09	120,752.75	168,395.48
Corporation, bank, etc.	4,566.22	2,180.86	10,576.22	11,126.76
Licenses and permits	295.00	162.70	260.50	69.00
Fines and forfeits	300.00	45.36	714.36	388.40
Grants and gifts	1,768.27	6,382.13	9,703.92	466.41
For expenses	1,768.27	6,382.13	1,875.76	456.41
For outlays	—	—	7,828.16	—
All other	3.66	—	—	—
Commercial	20,713.61	23,591.84	23,551.76	16,750.79
Special assessments	658.81	226.15	537.62	—
To meet expenses	—	226.15	537.62	—
To meet outlays	658.81	—	—	—
Privileges	7,046.00	8,262.44	7,287.27	10,109.70
Departmental	10,696.87	10,507.73	5,577.17	4,816.15
General government	41.05	385.30	5.75	2,222.77
Protection of persons and property	169.78	162.17	127.96	32.50
Health and sanitation	124.00	327.80	385.67	15.00
Highways	400.00	3,193.50	—	235.75
Charities	1,366.31	4,304.88	1,883.84	234.83
Soldiers' benefits	234.00	373.50	1,057.77	—
Schools	8,286.73	1,630.68	1,989.89	2,075.30
Libraries	—	129.90	101.29	—
Recreation	—	—	—	—
Unclassified	75.00	—	25.00	—
Public service enterprises	—	—	—	8.70
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	8.70
Cemeteries	—	—	1,010.80	674.20
Interest	2,311.93	4,595.52	9,138.90	1,142.04
On sinking funds	—	—	—	—
On trust and investment funds	—	414.44	3,018.08	—
All other	2,311.93	4,181.08	6,120.82	1,142.04
NON-REVENUE.	\$102,778.76	\$129,946.40	\$500,975.17	\$149,893.01
Offsets to outlays	5,000.00	5,242.30	3,304.28	11,440.63
Departmental	5,000.00	5,242.30	3,304.28	11,440.63
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	80,000.00	113,753.20	470,852.00	116,031.42
Loans, general purposes	—	33,700.00	7,000.00	18,000.00
Loans, public service enterprises	—	—	350,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	80,000.00	110,000.00	98,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	53.20	3,852.00	31.42
Transfers	—	470.00	2,809.77	—
From sinking funds	—	—	—	—
All other	—	470.00	2,809.77	—
Refunds	353.00	814.44	162.41	651.13
Agency, trust, and investment	17,425.76	9,666.46	23,846.71	21,769.83
Taxes and licenses for State	4,900.00	3,640.00	3,570.00	6,175.02
Taxes for county	12,050.06	5,494.98	8,159.44	15,265.61
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	475.70	531.48	12,117.27	329.20
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$154,652.86	\$152,080.28	\$168,863.78	\$208,627.47
Premiums	—	53.20	3,852.00	31.42
Municipal indebtedness	80,000.00	113,700.00	467,000.00	116,000.00
Transfers and refunds	353.00	1,284.44	2,972.18	651.13
Agency, trust, and investment	17,425.76	9,666.46	23,846.71	21,769.83
Total receipts	\$252,431.62	\$276,784.38	\$666,534.67	\$347,079.85
Balance on hand, including funds	22,008.72	11,062.33	3,311.86	915.73
GRAND TOTAL	\$274,440.34	\$287,846.71	\$669,846.53	\$347,995.58

Graded According to Population of 1930 — Continued.

PAYMENTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
Maintenance	\$122,939.20	\$117,135.45	\$129,065.23	\$170,321.79
<i>Departmental</i>	<i>122,714.70</i>	<i>116,785.45</i>	<i>125,716.88</i>	<i>168,728.97</i>
General government	7,531.35	8,193.09	11,679.97	15,090.01
Protection of persons and property	5,372.98	14,220.63	6,756.67	10,625.43
Health and sanitation	4,015.14	4,380.84	4,870.54	14,893.39
Highways	20,479.81	27,086.15	23,048.72	46,424.73
Charities	9,114.58	10,894.55	17,523.71	10,995.64
Soldiers' benefits	287.25	2,162.00	1,691.78	424.46
Schools	72,999.87	42,278.53	56,575.80	66,133.23
Libraries	2,104.35	2,074.41	2,093.53	456.41
Recreation	102.55	308.39	105.00	—
Pensions	—	1,265.00	—	—
Unclassified	706.82	3,921.86	1,371.16	3,685.67
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,600.06</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	1,600.06	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>224.50</i>	<i>350.00</i>	<i>1,748.29</i>	<i>1,592.82</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,821.75	3,151.69	12,481.29	2,454.11
<i>Loans, general purposes</i>	<i>7,821.75</i>	<i>3,151.69</i>	<i>5,481.29</i>	<i>2,454.11</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,361.95	37,075.31	357,096.52	36,093.02
<i>Departmental</i>	<i>13,361.95</i>	<i>37,075.31</i>	<i>27,782.27</i>	<i>32,228.77</i>
General government	68.50	31.50	811.25	100.00
Protection of persons and property	—	19,745.44	—	—
Health and sanitation	—	—	—	4,884.20
Highways	12,651.88	14,504.52	15,956.02	23,117.10
Charities	—	—	—	—
Schools	641.57	2,793.85	2,565.60	872.47
Libraries	—	—	726.83	—
Recreation	—	—	7,722.57	—
Unclassified	—	—	—	3,255.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>328,871.25</i>	<i>1,285.40</i>
Electric light	—	—	—	—
Water	—	—	328,871.25	1,285.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>443.00</i>	<i>2,578.85</i>
Municipal indebtedness	97,000.00	82,200.00	105,000.00	105,253.03
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>7,200.00</i>	<i>5,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>75,000.00</i>	<i>100,000.00</i>	<i>98,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,253.03</i>
Transfers	—	470.00	2,809.77	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>470.00</i>	<i>2,809.77</i>	<i>—</i>
Refunds	353.00	814.44	162.41	651.13
Agency, trust, and investment	17,443.17	9,610.90	19,720.22	21,769.83
<i>Taxes and licenses for State</i>	<i>4,900.00</i>	<i>3,640.00</i>	<i>3,570.00</i>	<i>6,175.02</i>
<i>Taxes for county</i>	<i>12,050.06</i>	<i>5,494.98</i>	<i>8,159.44</i>	<i>15,265.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>493.11</i>	<i>475.92</i>	<i>7,990.78</i>	<i>329.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$130,760.95	\$120,287.14	\$141,546.52	\$172,775.90
Permanent debt (except from sinking funds)	12,000.00	7,200.00	5,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,361.95	37,075.31	357,096.52	36,093.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,000.00	75,000.00	100,000.00	102,253.03
Transfers (except to sinking funds) and refunds	353.00	1,284.44	2,972.18	651.13
Agency, trust, and investment	17,443.17	9,610.90	19,720.22	21,769.83
Total payments	\$258,919.07	\$250,457.79	\$626,335.44	\$336,542.91
Balance on hand, including funds	15,521.27	37,388.92	43,511.09	11,452.67
GRAND TOTAL	\$274,440.34	\$287,846.71	\$669,846.53	\$347,995.58

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
REVENUE.	\$119,855.59	\$137,177.10	\$125,009.42	\$124,300.26
General	94,708.63	122,211.15	115,682.76	96,296.22
<i>Taxes</i>	<i>81,610.31</i>	<i>105,440.06</i>	<i>97,151.76</i>	<i>95,387.90</i>
Property, poll, and income	76,962.91	98,216.22	94,666.57	90,136.49
Corporation, bank, etc.	4,647.40	7,223.84	2,485.19	5,251.41
<i>Licenses and permits</i>	<i>211.50</i>	<i>303.25</i>	<i>41.00</i>	<i>52.00</i>
<i>Fines and forfeits</i>	<i>189.58</i>	<i>1,595.00</i>	<i>159.23</i>	<i>438.75</i>
<i>Grants and gifts</i>	<i>12,659.71</i>	<i>14,872.84</i>	<i>18,330.77</i>	<i>417.67</i>
For expenses	12,659.71	14,872.84	18,330.77	417.57
For outlays	—	—	—	—
All other	37.53	—	—	—
Commercial	25,146.96	14,965.95	9,326.66	28,004.04
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,531.09</i>	<i>4,240.27</i>	<i>3,337.08</i>	<i>4,954.79</i>
<i>Departmental</i>	<i>2,883.17</i>	<i>1,311.69</i>	<i>3,420.88</i>	<i>4,162.47</i>
General government	135.50	.40	70.00	546.26
Protection of persons and property	36.51	90.94	71.67	216.91
Health and sanitation	156.43	452.86	569.13	—
Highways	—	—	—	78.00
Charities	1,829.93	589.45	1,607.01	1,889.67
Soldiers' benefits	72.00	72.08	—	228.00
Schools	56.48	45.33	1,026.65	876.26
Libraries	—	40.63	17.21	77.37
Recreation	—	—	—	250.00
Unclassified	¹ 596.32	20.00	59.21	—
<i>Public service enterprises</i>	<i>14,057.77</i>	<i>7,781.51</i>	—	<i>12,656.36</i>
Electric light	—	—	—	—
Water	14,057.77	7,781.51	—	12,656.36
All other	—	—	—	—
<i>Cemeteries</i>	<i>705.00</i>	<i>97.44</i>	<i>548.82</i>	<i>5.00</i>
<i>Interest</i>	<i>1,969.93</i>	<i>1,535.04</i>	<i>2,019.88</i>	<i>6,225.42</i>
On sinking funds	—	—	—	—
On trust and investment funds	618.30	227.87	50.63	5,130.21
All other	1,351.63	1,307.17	1,969.25	1,095.21
NON-REVENUE.	\$128,782.59	\$96,818.93	\$54,599.93	\$104,756.80
Offsets to outlays	24,259.22	8,000.00	—	100.00
<i>Departmental</i>	<i>24,259.22</i>	<i>8,000.00</i>	—	<i>100.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	81,017.20	79,000.00	40,000.00	70,000.00
<i>Loans, general purposes</i>	<i>6,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	4,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>75,000.00</i>	<i>40,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>17.20</i>	—	—	—
Transfers	292.32	275.86	2,268.75	3,819.48
<i>From sinking funds</i>	—	—	—	—
All other	292.32	275.86	2,268.75	3,819.48
Refunds	3,096.05	154.88	29.78	129.78
Agency, trust, and investment	20,117.80	9,388.19	12,301.40	30,707.54
<i>Taxes and licenses for State</i>	<i>2,800.00</i>	<i>3,500.00</i>	<i>3,230.92</i>	<i>4,130.00</i>
<i>Taxes for county</i>	<i>3,514.54</i>	<i>5,535.39</i>	<i>8,480.61</i>	<i>9,439.55</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>9,789.29</i>	<i>352.80</i>	<i>589.87</i>	<i>17,138.19</i>
All other	4,013.97	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$144,114.81	\$145,177.10	\$125,009.42	\$124,400.26
Premiums	17.20	—	—	—
Municipal indebtedness	81,000.00	79,000.00	40,000.00	70,000.00
Transfers and refunds	3,388.37	430.74	2,298.53	3,949.26
Agency, trust, and investment	20,117.80	9,388.19	12,301.40	30,707.54
Total receipts	\$248,638.18	\$233,996.03	\$179,609.35	\$229,057.06
<i>Balance on hand, including funds</i>	<i>8,149.14</i>	<i>7,547.37</i>	<i>1,581.85</i>	<i>5,461.18</i>
GRAND TOTAL	\$256,787.32	\$241,543.40	\$181,191.20	\$234,518.24

¹ Includes \$525 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
Maintenance	\$101,102.02	\$114,717.64	\$107,176.60	\$106,439.36
<i>Departmental</i>	<i>92,553.73</i>	<i>109,235.30</i>	<i>106,183.39</i>	<i>97,161.75</i>
General government	5,869.52	4,279.03	5,110.22	8,691.58
Protection of persons and property	6,069.53	4,849.34	3,484.33	7,448.92
Health and sanitation	3,940.19	4,281.32	2,875.30	3,758.88
Highways	22,471.25	22,834.29	20,810.90	15,580.92
Charities	5,526.13	9,179.46	6,713.53	11,689.81
Soldiers' benefits	1,862.82	120.00	—	422.98
Schools	43,834.04	61,217.75	65,836.04	41,278.61
Libraries	900.00	1,029.40	1,166.32	2,544.28
Recreation	40.70	—	—	3,557.71
Pensions	—	—	—	—
Unclassified	2,039.55	1,444.71	186.75	2,188.06
<i>Public service enterprises</i>	<i>7,239.97</i>	<i>5,083.05</i>	<i>—</i>	<i>8,247.39</i>
Electric light	—	—	—	—
Water	7,239.97	5,083.05	—	8,223.74
All other	—	—	—	23.65
<i>Cemeteries</i>	<i>781.32</i>	<i>399.29</i>	<i>993.21</i>	<i>976.70</i>
<i>Administration of trust funds</i>	<i>527.00</i>	<i>—</i>	<i>—</i>	<i>53.52</i>
Interest	7,233.10	6,545.14	2,978.63	3,832.94
<i>Loans, general purposes</i>	<i>2,488.73</i>	<i>3,025.14</i>	<i>2,978.63</i>	<i>2,776.81</i>
<i>Loans, public service enterprises</i>	<i>4,744.37</i>	<i>3,520.00</i>	<i>—</i>	<i>1,056.13</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	36,757.89	17,678.71	3,055.25	10,099.11
<i>Departmental</i>	<i>36,508.89</i>	<i>13,679.32</i>	<i>3,055.25</i>	<i>9,606.51</i>
General government	—	—	—	1,500.00
Protection of persons and property	198.10	—	—	1,276.57
Health and sanitation	—	—	—	—
Highways	35,925.79	12,013.05	3,055.25	6,037.09
Charities	—	—	—	—
Schools	355.00	249.77	—	792.85
Libraries	—	1,416.50	—	—
Recreation	30.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>249.00</i>	<i>3,999.39</i>	<i>—</i>	<i>492.60</i>
Electric light	—	—	—	—
Water	249.00	3,999.39	—	492.60
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	80,500.00	84,000.00	51,340.00	61,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,500.00</i>	<i>9,000.00</i>	<i>26,340.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>75,000.00</i>	<i>45,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	292.32	275.86	2,268.75	3,819.48
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>292.32</i>	<i>275.86</i>	<i>2,268.75</i>	<i>3,819.48</i>
Refunds	3,096.05	154.88	29.78	129.78
Agency, trust, and investment	20,107.89	9,466.20	12,301.40	31,266.72
<i>Taxes and licenses for State</i>	<i>2,800.00</i>	<i>3,500.00</i>	<i>3,230.92</i>	<i>4,130.00</i>
<i>Taxes for county</i>	<i>3,514.54</i>	<i>5,535.39</i>	<i>8,480.61</i>	<i>9,439.35</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,779.38</i>	<i>430.81</i>	<i>589.87</i>	<i>17,697.37</i>
<i>All other</i>	<i>4,013.97</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$108,335.12	\$121,262.78	\$110,155.23	\$110,272.30
Permanent debt (except from sinking funds)	10,500.00	9,000.00	26,340.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	36,757.89	17,678.71	3,055.25	10,099.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	75,000.00	45,000.00	50,000.00
Transfers (except to sinking funds) and refunds	3,388.37	430.74	2,298.53	3,949.26
Agency, trust, and investment	20,107.89	9,466.20	12,301.40	31,266.72
Total payments	\$249,089.27	\$232,838.43	\$179,150.41	\$216,587.39
Balance on hand, including funds	7,698.05	8,704.97	2,040.79	17,930.85
GRAND TOTAL	\$256,787.32	\$241,543.40	\$181,191.20	\$234,518.24

¹ Includes \$1,500 paid from proceeds of sale of street railway.² Includes \$3,840 paid to the county for debt incurred for bridge purposes.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
REVENUE.	\$288,494.24	\$117,883.81	\$142,647.96	\$128,763.39
General	242,072.81	108,070.13	113,739.47	99,165.86
Taxes	240,781.56	89,643.33	101,631.25	86,717.01
Property, poll, and income	229,438.38	88,941.34	99,222.05	84,264.76
Corporation, bank, etc.	11,343.18	701.99	2,409.20	2,452.25
Licenses and permits	159.50	60.00	224.50	74.50
Fines and forfeits	634.28	51.88	635.95	10.00
Grants and gifts	497.47	18,314.92	11,247.77	12,364.35
For expenses	497.47	18,314.92	11,247.77	12,364.35
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	46,421.43	9,813.68	28,908.49	29,597.53
Special assessments	—	286.60	416.93	279.50
To meet expenses	—	286.60	416.93	279.50
To meet outlays	—	—	—	—
Privileges	11,413.78	5,589.87	5,868.40	5,117.29
Departmental	2,391.80	1,771.53	5,694.26	11,992.07
General government	232.50	—	245.00	187.00
Protection of persons and property	112.71	78.75	78.15	357.55
Health and sanitation	712.40	40.30	356.20	—
Highways	—	—	3,977.55	4,000.00
Charities	509.57	82.00	563.08	2,739.75
Soldiers' benefits	162.00	—	—	348.00
Schools	—	1,061.87	—	4,259.77
Libraries	42.00	—	79.48	—
Recreation	620.62	—	—	—
Unclassified	—	508.61	394.80	100.00
Public service enterprises	28,318.19	—	10,145.11	7,805.31
Electric light	—	—	—	—
Water	28,318.19	—	10,145.11	7,805.31
All other	—	—	—	—
Cemeteries	1,480.00	—	1,467.93	450.75
Interest	2,817.66	2,165.68	5,315.86	3,951.91
On sinking funds	—	—	—	992.40
On trust and investment funds	537.12	—	2,534.50	362.27
All other	2,280.54	2,165.68	2,781.36	2,597.24
NON-REVENUE.	\$157,894.69	\$138,025.97	\$148,260.62	\$97,097.54
Offsets to outlays	214.48	11,518.93	7,750.00	8,000.00
Departmental	214.48	11,518.93	6,000.00	8,000.00
Public service enterprises	—	—	1,760.00	—
Cemeteries	—	—	—	—
Municipal indebtedness	125,000.00	120,068.33	124,000.00	80,002.50
Loans, general purposes	—	35,000.00	—	—
Loans, public service enterprises	—	—	14,000.00	8,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	125,000.00	85,000.00	110,000.00	72,000.00
Unpaid warrants or orders, current year	—	68.33	—	2.50
Premiums	—	—	—	—
Transfers	—	33.08	1,173.32	378.21
From sinking funds	—	—	—	—
All other	—	33.08	1,173.32	378.21
Refunds	319.33	72.70	147.70	173.74
Agency, trust, and investment	32,360.88	6,332.93	15,189.60	8,543.09
Taxes and licenses for State	11,426.92	2,310.00	2,598.78	2,940.00
Taxes for county	20,137.28	2,899.50	3,909.89	4,438.25
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	796.68	1,123.43	8,680.93	1,164.84
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$288,708.72	\$129,402.74	\$150,397.96	\$136,763.39
Premiums	—	68.33	—	2.50
Municipal indebtedness	125,000.00	120,000.00	124,000.00	80,000.00
Transfers and refunds	319.33	105.78	1,321.02	551.95
Agency, trust, and investment	32,360.88	6,332.93	15,189.60	8,543.09
Total receipts	\$446,388.93	\$255,909.78	\$290,908.58	\$225,860.93
Balance on hand, including funds	63,553.73	30,833.92	33,629.16	27,314.02
GRAND TOTAL	\$509,942.66	\$286,743.70	\$324,537.74	\$253,174.95

Graded According to Population of 1930 — Continued.

PAYMENTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
Maintenance	\$247,539.08	\$87,407.38	\$106,416.88	\$108,079.73
<i>Departmental</i>	<i>218,713.66</i>	<i>87,407.38</i>	<i>98,410.19</i>	<i>99,815.04</i>
General government	18,474.89	3,370.21	6,574.09	8,293.08
Protection of persons and property	37,891.09	3,113.87	11,943.15	9,475.85
Health and sanitation	20,447.26	3,050.16	4,269.76	2,046.53
Highways	41,431.68	35,324.90	21,075.94	32,036.22
Charities	12,365.29	5,301.04	3,863.57	4,890.54
Soldiers' benefits	900.27	—	46.00	896.50
Schools	65,170.79	36,791.71	45,831.10	40,752.28
Libraries	6,124.66	—	1,297.97	—
Recreation	14,051.57	—	10.00	178.70
Pensions	—	—	—	—
Unclassified	1,856.15	455.49	3,498.61	1,245.34
<i>Public service enterprises</i>	<i>24,121.58</i>	<i>—</i>	<i>6,999.86</i>	<i>7,545.54</i>
Electric light	—	—	—	—
Water	24,121.58	—	5,999.86	7,545.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,703.85</i>	<i>—</i>	<i>1,996.83</i>	<i>719.15</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest	10,582.91	2,869.53	8,421.80	6,246.97
<i>Loans, general purposes</i>	<i>10,582.91</i>	<i>2,869.53</i>	<i>6,565.00</i>	<i>4,008.22</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,856.80</i>	<i>1,638.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,403.54	64,131.54	37,435.02	35,854.28
<i>Departmental</i>	<i>13,375.15</i>	<i>64,131.54</i>	<i>12,323.06</i>	<i>11,464.48</i>
General government	999.13	150.00	—	—
Protection of persons and property	—	1,132.90	—	1,464.71
Health and sanitation	2,163.87	—	—	—
Highways	10,212.15	27,328.55	11,391.36	9,999.77
Charities	—	—	—	—
Schools	—	35,285.09	576.70	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	235.00	355.00	—
<i>Public service enterprises</i>	<i>1,628.39</i>	<i>—</i>	<i>25,111.96</i>	<i>24,174.80</i>
Electric light	—	—	—	—
Water	1,628.39	—	25,111.96	24,174.80
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,400.00</i>	<i>—</i>	<i>—</i>	<i>215.00</i>
Municipal indebtedness	141,000.00	92,000.00	113,800.00	82,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>2,000.00</i>	<i>13,800.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>90,000.00</i>	<i>100,000.00</i>	<i>72,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	33.08	1,173.32	378.21
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>33.08</i>	<i>1,173.32</i>	<i>378.21</i>
Refunds	319.33	72.70	147.70	173.74
Agency, trust, and investment	32,395.96	6,332.93	16,466.44	9,536.31
<i>Taxes and licenses for State</i>	<i>11,426.92</i>	<i>2,310.00</i>	<i>2,598.78</i>	<i>2,940.00</i>
<i>Taxes for county</i>	<i>20,137.28</i>	<i>2,899.60</i>	<i>3,909.89</i>	<i>4,438.25</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>831.76</i>	<i>1,123.43</i>	<i>8,957.77</i>	<i>2,158.06</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$258,121.99	\$90,276.91	\$114,838.68	\$114,326.70
Permanent debt (except from sinking funds)	16,000.00	2,000.00	13,800.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,403.54	64,131.54	37,435.02	35,854.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	125,000.00	90,000.00	100,000.00	72,000.00
Transfers (except to sinking funds) and refunds	319.33	105.78	1,321.02	551.95
Agency, trust, and investment	32,395.96	6,332.93	16,466.44	9,536.31
Total payments	\$448,240.82	\$252,847.16	\$283,861.16	\$242,269.24
<i>Balance on hand, including funds</i>	<i>61,701.84</i>	<i>33,896.54</i>	<i>40,676.68</i>	<i>10,905.71</i>
GRAND TOTAL	\$509,942.66	\$286,743.70	\$324,537.74	\$253,174.95

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
REVENUE.	\$128,089.12	\$105,287.64	\$113,974.72	\$83,718.12
General	107,045.00	90,833.74	93,387.43	62,677.16
<i>Taxes</i>	<i>98,181.47</i>	<i>77,833.09</i>	<i>78,697.92</i>	<i>49,116.11</i>
Property, poll, and income	92,194.06	73,406.25	63,573.86	47,748.29
Corporation, bank, etc.	5,987.41	3,926.84	15,124.06	1,367.82
<i>Licenses and permits</i>	<i>82.00</i>	<i>111.50</i>	<i>85.60</i>	<i>113.00</i>
<i>Fines and forfeits</i>	<i>533.50</i>	<i>942.25</i>	<i>620.00</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>8,248.03</i>	<i>12,446.90</i>	<i>13,984.01</i>	<i>13,438.05</i>
For expenses	8,248.03	11,707.73	13,984.01	13,438.05
For outlays	—	739.17	—	—
<i>All other</i>	—	—	—	—
Commercial	21,044.12	14,453.90	20,587.29	21,040.96
<i>Special assessments</i>	—	33.00	—	243.89
To meet expenses	—	33.00	—	243.89
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,250.49</i>	<i>3,960.41</i>	<i>3,543.52</i>	<i>5,288.95</i>
<i>Departmental</i>	<i>7,092.94</i>	<i>2,192.78</i>	<i>6,394.03</i>	<i>3,448.61</i>
General government	191.20	233.00	69.50	468.90
Protection of persons and property	180.12	99.79	81.06	237.43
Health and sanitation	236.50	48.57	—	—
Highways	3,056.00	257.41	—	—
Charities	259.30	236.34	1,300.56	2,041.75
Soldiers' benefits	261.00	—	384.00	214.00
Schools	2,836.61	13.27	3,158.01	457.12
Libraries	72.21	11.90	11.42	29.41
Recreation	—	—	—	—
Unclassified	—	1,292.50	1,389.48	—
<i>Public service enterprises</i>	—	<i>6,232.19</i>	—	<i>10,512.87</i>
Electric light	—	—	—	—
Water	—	6,232.19	—	10,509.57
All other	—	—	—	3.30
<i>Cemeteries</i>	<i>1,566.75</i>	<i>182.00</i>	<i>344.00</i>	—
<i>Interest</i>	<i>6,133.94</i>	<i>1,855.52</i>	<i>10,306.74</i>	<i>1,546.64</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,377.49	69.87	9,731.74	21.98
All other	2,756.45	1,783.65	574.00	1,524.66
NON-REVENUE.	\$98,877.81	\$104,828.76	\$83,194.38	\$41,350.66
Offsets to outlays	13,594.58	5,589.54	5,823.87	8,677.82
<i>Departmental</i>	<i>13,594.58</i>	<i>6,689.54</i>	<i>5,823.87</i>	<i>8,677.82</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	70,000.00	81,576.11	50,000.00	28,500.00
<i>Loans, general purposes</i>	—	<i>60,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	<i>3,500.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>20,000.00</i>	<i>60,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>856.11</i>	—	—
<i>Premiums</i>	—	<i>720.00</i>	—	—
Transfers	1,025.95	2,837.66	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,025.95	2,837.66	—	—
Refunds	202.97	160.03	470.99	124.84
Agency, trust, and investment	14,054.31	14,665.42	26,899.52	4,048.00
<i>Taxes and licenses for State</i>	<i>3,500.00</i>	<i>3,152.68</i>	<i>3,433.30</i>	<i>1,640.00</i>
<i>Taxes for county</i>	<i>5,283.64</i>	<i>8,296.25</i>	<i>5,586.00</i>	<i>2,508.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>5,270.67</i>	<i>3,216.49</i>	<i>17,880.22</i>	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$141,683.70	\$110,877.18	\$119,798.59	\$92,395.94
Premiums	—	720.00	—	—
Municipal indebtedness	70,000.00	80,856.11	50,000.00	28,500.00
Transfers and refunds	1,228.92	2,997.69	470.99	124.84
Agency, trust, and investment	14,054.31	14,665.42	26,899.52	4,048.00
Total receipts	\$226,966.93	\$210,116.40	\$197,169.10	\$125,068.78
Balance on hand, including funds	18,814.62	33,067.45	26,456.77	7,601.76
GRAND TOTAL	\$245,781.55	\$243,183.85	\$223,625.87	\$132,670.54

Graded According to Population of 1930 — Continued.

PAYMENTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
Maintenance	\$102,897.62	\$95,997.54	\$111,706.70	\$60,763.29
<i>Departmental</i>	<i>100,185.09</i>	<i>91,265.61</i>	<i>108,976.27</i>	<i>54,797.92</i>
General government	5,213.91	6,427.43	5,245.94	4,580.94
Protection of persons and property	8,743.31	4,292.88	6,735.39	2,381.41
Health and sanitation	3,788.51	500.00	3,486.68	836.17
Highways	29,812.38	18,744.28	27,229.58	13,807.43
Charities	3,506.56	2,142.20	4,771.60	5,127.29
Soldiers' benefits	918.97	—	1,382.50	163.00
Schools	44,075.47	56,752.65	48,419.48	26,295.90
Libraries	1,964.40	1,102.93	1,443.34	612.83
Recreation	90.37	—	452.55	435.88
Pensions	—	—	—	—
Unclassified	2,071.21	1,303.24	9,809.21	557.07
<i>Public service enterprises</i>	<i>—</i>	<i>4,468.29</i>	<i>—</i>	<i>5,965.37</i>
Electric light	—	—	—	—
Water	—	4,458.29	—	5,963.07
All other	—	—	—	2.30
<i>Cemeteries</i>	<i>2,712.53</i>	<i>273.64</i>	<i>2,321.98</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>408.45</i>	<i>—</i>
Interest	4,014.62	1,656.57	861.73	3,434.75
<i>Loans, general purposes</i>	<i>4,014.62</i>	<i>1,656.57</i>	<i>861.73</i>	<i>2,139.75</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,295.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,843.95	93,277.90	14,394.57	16,916.82
<i>Departmental</i>	<i>26,843.95</i>	<i>92,824.11</i>	<i>14,394.57</i>	<i>12,702.62</i>
General government	785.60	78,024.37	113.00	—
Protection of persons and property	5,049.84	—	—	—
Health and sanitation	—	—	—	—
Highways	17,249.77	12,397.87	13,614.37	12,239.56
Charities	—	—	—	—
Schools	3,758.74	1,093.40	667.20	463.06
Libraries	—	1,308.47	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>463.79</i>	<i>—</i>	<i>4,214.20</i>
Electric light	—	—	—	—
Water	—	453.79	—	4,214.20
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	78,500.00	22,000.00	52,000.00	38,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,500.00</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>8,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>20,000.00</i>	<i>50,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,025.95	2,837.66	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,025.95</i>	<i>2,837.66</i>	<i>—</i>	<i>—</i>
Refunds	202.97	160.03	470.99	124.84
Agency, trust, and investment	14,278.42	13,162.98	26,652.69	4,069.98
<i>Taxes and licenses for State</i>	<i>3,500.00</i>	<i>3,162.68</i>	<i>3,433.30</i>	<i>1,640.00</i>
<i>Taxes for county</i>	<i>5,283.64</i>	<i>8,296.25</i>	<i>5,586.00</i>	<i>2,508.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,494.78</i>	<i>1,714.05</i>	<i>17,633.39</i>	<i>21.98</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$106,912.24	\$97,654.11	\$112,568.43	\$64,198.04
Permanent debt (except from sinking funds)	8,500.00	2,000.00	2,000.00	8,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,843.95	93,277.90	14,394.57	16,916.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	20,000.00	50,000.00	30,000.00
Transfers (except to sinking funds) and refunds	1,228.92	2,997.69	470.99	124.84
Agency, trust, and investment	14,278.42	13,162.98	26,652.69	4,069.98
Total payments	\$227,763.53	\$229,092.68	\$206,086.68	\$123,509.68
<i>Balance on hand, including funds</i>	<i>18,018.02</i>	<i>14,091.17</i>	<i>17,539.19</i>	<i>9,160.86</i>
GRAND TOTAL	\$245,781.55	\$243,183.85	\$223,625.87	\$132,670.54

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
REVENUE.	\$217,841.15	\$89,318.10	\$77,736.17	\$139,483.92
General	160,564.35	82,554.42	61,817.31	121,467.40
Taxes	148,694.25	70,135.45	58,635.80	111,104.32
Property, poll, and income	140,081.31	63,291.23	57,039.84	104,026.08
Corporation, bank, etc.	8,612.94	6,844.22	1,595.96	7,078.24
Licenses and permits	168.00	135.50	242.20	45.50
Fines and forfeits	393.40	315.00	50.00	341.97
Grants and gifts	11,308.70	11,968.47	2,889.31	9,975.61
For expenses	1,308.70	11,968.47	2,889.31	9,975.61
For outlays	10,000.00	—	—	—
All other	—	—	—	—
Commercial	57,276.80	6,763.68	15,918.86	18,016.52
Special assessments	—	186.92	98.76	.48
To meet expenses	—	186.92	98.76	.48
To meet outlays	—	—	—	—
Privileges	6,516.57	3,120.59	2,451.60	4,508.51
Departmental	8,157.42	1,795.59	3,951.24	2,889.50
General government	626.97	242.50	5.55	224.00
Protection of persons and property	51.73	729.60	30.75	48.70
Health and sanitation	425.85	—	276.71	—
Highways	4,211.85	9.30	—	—
Charities	1,457.97	684.75	2,826.66	1,938.54
Soldiers' benefits	116.00	72.00	455.00	144.00
Schools	1,191.76	2.38	207.07	435.06
Libraries	75.29	21.34	25.00	99.00
Recreation	—	—	124.50	—
Unclassified	—	133.72	—	—
Public service enterprises	36,710.14	—	7,928.31	7,123.55
Electric light	36,710.14	—	—	—
Water	—	—	7,928.31	7,123.55
All other	—	—	—	—
Cemeteries	—	376.21	—	967.89
Interest	5,892.67	1,284.37	1,488.95	2,526.79
On sinking funds	—	—	—	—
On trust and investment funds	3,102.64	454.70	51.59	—
All other	2,790.03	829.67	1,437.36	2,526.79
NON-REVENUE.	\$172,955.22	\$38,456.21	\$117,450.05	\$111,805.71
Offsets to outlays	26,600.54	—	10,986.69	6,413.23
Departmental	25,701.10	—	10,986.69	6,000.00
Public service enterprises	899.44	—	—	413.23
Cemeteries	—	—	—	—
Municipal indebtedness	133,193.50	30,000.00	101,000.00	95,000.00
Loans, general purposes	43,000.00	—	6,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	30,000.00	95,000.00	95,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	193.50	—	—	—
Transfers	171.16	531.83	—	—
From sinking funds	—	—	—	—
All other	171.16	531.83	—	—
Refunds	55.41	39.43	128.39	1,497.10
Agency, trust, and investment	12,934.61	7,884.95	5,334.97	8,895.38
Taxes and licenses for State	4,413.88	2,380.00	2,380.00	2,800.00
Taxes for county	6,657.38	3,592.87	2,942.96	4,226.91
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,863.35	1,912.08	12.01	1,868.47
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$244,441.69	\$89,318.10	\$88,722.86	\$145,897.15
Premiums	193.50	—	—	—
Municipal indebtedness	133,000.00	30,000.00	101,000.00	95,000.00
Transfers and refunds	226.57	571.26	128.39	1,497.10
Agency, trust, and investment	12,934.61	7,884.95	5,334.97	8,895.38
Total receipts	\$390,796.37	\$127,774.31	\$195,186.22	\$251,289.63
Balance on hand, including funds	10,930.63	4,087.57	3,029.70	30,710.17
GRAND TOTAL	\$401,727.00	\$131,861.68	\$198,215.92	\$281,999.80

¹ Includes \$3.72 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
Maintenance	\$149,690.83	\$79,763.83	\$71,471.26	\$96,537.25
<i>Departmental</i>	<i>122,273.76</i>	<i>79,140.02</i>	<i>63,480.92</i>	<i>87,972.00</i>
General government	8,313.91	4,252.74	5,138.40	6,420.73
Protection of persons and property	9,377.22	8,764.68	7,429.40	5,586.34
Health and sanitation	3,846.41	3,087.36	3,203.17	3,476.34
Highways	34,645.33	17,854.93	10,178.12	18,676.87
Charities	4,370.34	8,499.18	4,772.15	6,459.36
Soldiers' benefits	—	262.40	1,158.05	381.00
Schools	50,172.86	32,573.81	29,927.40	41,381.70
Libraries	4,509.93	1,391.99	853.81	1,750.00
Recreation	1,785.40	375.43	30.00	894.74
Pensions	—	—	—	—
Unclassified	5,252.36	2,077.50	790.42	2,944.92
<i>Public service enterprises</i>	<i>27,241.90</i>	<i>—</i>	<i>7,990.34</i>	<i>5,203.37</i>
Electric light	27,241.90	—	—	—
Water	—	—	7,990.34	5,203.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>175.17</i>	<i>592.78</i>	<i>—</i>	<i>3,361.88</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>31.03</i>	<i>—</i>	<i>—</i>
Interest	4,909.62	1,990.70	1,828.37	8,320.13
<i>Loans, general purposes</i>	<i>4,909.62</i>	<i>1,990.70</i>	<i>1,828.37</i>	<i>7,294.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,025.63</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	96,107.93	1,070.00	26,689.09	29,511.25
<i>Departmental</i>	<i>88,997.02</i>	<i>1,070.00</i>	<i>23,185.33</i>	<i>28,899.88</i>
General government	56.00	70.00	—	305.67
Protection of persons and property	557.32	—	—	473.72
Health and sanitation	—	—	—	—
Highways	87,127.68	1,000.00	22,303.54	17,954.75
Charities	39.80	—	—	—
Schools	1,216.22	—	195.14	10,165.72
Libraries	—	—	—	—
Recreation	—	—	499.65	—
Unclassified	—	—	187.00	—
<i>Public service enterprises</i>	<i>6,888.16</i>	<i>—</i>	<i>3,503.76</i>	<i>611.39</i>
Electric light	6,888.16	—	—	—
Water	—	—	3,503.76	611.39
All other	—	—	—	—
<i>Cemeteries</i>	<i>222.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	117,000.00	36,500.00	87,500.00	106,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,000.00</i>	<i>1,500.00</i>	<i>2,500.00</i>	<i>16,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>95,000.00</i>	<i>35,000.00</i>	<i>85,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	171.16	531.83	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>171.16</i>	<i>531.83</i>	<i>—</i>	<i>—</i>
Refunds	55.41	39.43	128.39	1,497.10
Agency, trust, and investment	13,544.44	7,847.30	5,386.56	8,995.38
<i>Taxes and licenses for State</i>	<i>4,413.83</i>	<i>2,380.00</i>	<i>2,380.00</i>	<i>2,800.00</i>
<i>Taxes for county</i>	<i>6,657.38</i>	<i>3,692.87</i>	<i>2,942.96</i>	<i>4,226.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,473.18</i>	<i>1,874.43</i>	<i>63.60</i>	<i>1,968.47</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$154,600.45	\$81,754.53	\$73,299.63	\$104,857.38
Permanent debt (except from sinking funds)	22,000.00	1,500.00	2,500.00	16,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	96,107.93	1,070.00	26,689.09	29,511.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	95,000.00	35,000.00	85,000.00	90,000.00
Transfers (except to sinking funds) and refunds	226.57	571.26	128.39	1,497.10
Agency, trust, and investment	13,544.44	7,847.30	5,386.56	8,995.38
Total payments	\$381,479.39	\$127,743.09	\$193,003.67	\$251,361.11
Balance on hand, including funds	20,247.61	4,118.59	5,212.25	30,638.69
GRAND TOTAL	\$401,727.00	\$131,861.68	\$198,215.92	\$281,999.80

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
REVENUE.	\$133,199.65	\$111,791.05	\$145,478.52	\$88,695.90
General	80,951.30	73,799.49	127,222.05	74,601.36
<i>Taxes</i>	<i>73,600.14</i>	<i>65,259.02</i>	<i>125,433.90</i>	<i>63,704.20</i>
Property, poll, and income	70,952.81	63,109.64	123,187.21	57,304.68
Corporation, bank, etc.	2,647.33	2,149.38	2,246.69	6,399.52
Licenses and permits	259.60	254.00	298.00	102.00
Fines and forfeits	497.00	31.50	950.23	35.00
Grants and gifts	6,594.66	8,254.97	539.92	10,760.16
For expenses	6,594.66	8,254.97	539.92	10,760.16
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	52,248.35	37,991.56	18,256.47	14,094.54
<i>Special assessments</i>	<i>239.26</i>	<i>300.14</i>	<i>1,214.37</i>	<i>138.44</i>
To meet expenses	239.26	300.14	1,214.37	—
To meet outlays	—	—	—	138.44
<i>Privileges</i>	<i>5,132.68</i>	<i>3,226.19</i>	<i>9,300.76</i>	<i>3,291.41</i>
<i>Departmental</i>	<i>4,975.63</i>	<i>1,280.68</i>	<i>5,901.77</i>	<i>4,553.96</i>
General government	418.00	—	1,176.98	189.00
Protection of persons and property	208.57	239.05	1,360.17	79.13
Health and sanitation	446.39	—	565.71	—
Highways	104.70	12.40	10.00	165.70
Charities	3,245.90	734.00	189.00	3,311.57
Soldiers' benefits	150.00	132.00	144.00	144.00
Schools	264.89	—	1,535.34	442.20
Libraries	137.18	80.73	581.92	99.96
Recreation	—	82.50	—	—
Unclassified	—	—	338.65	122.40
<i>Public service enterprises</i>	<i>39,268.82</i>	<i>29,893.73</i>	<i>—</i>	<i>3,867.25</i>
Electric light	28,030.36	21,011.39	—	—
Water	11,238.46	8,882.34	—	3,867.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>444.00</i>	<i>1,628.53</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>2,187.96</i>	<i>1,662.29</i>	<i>1,839.57</i>	<i>2,243.48</i>
On sinking funds	—	—	—	—
On trust and investment funds	235.09	296.94	570.65	1,893.97
All other	1,952.87	1,365.35	1,268.92	349.51
NON-REVENUE.	\$120,769.79	\$63,798.09	\$64,760.97	\$52,700.62
Offsets to outlays	17,206.56	40.79	—	—
<i>Departmental</i>	<i>16,827.12</i>	<i>40.79</i>	<i>—</i>	<i>—</i>
Public service enterprises	379.44	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	45,000.00	55,000.00	40,000.00	40,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Temporary loans (including revenue loans)	45,000.00	55,000.00	40,000.00	40,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	25,738.45	30.00	604.89	1,847.91
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	25,738.45	30.00	604.89	1,847.91
Refunds	206.15	156.00	175.43	116.25
Agency, trust, and investment	32,618.63	8,571.30	23,980.65	10,736.46
<i>Taxes and licenses for State</i>	<i>2,520.00</i>	<i>2,170.00</i>	<i>4,830.00</i>	<i>2,177.36</i>
Taxes for county	4,447.60	3,829.79	17,439.81	3,534.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	25,651.13	2,571.51	1,710.84	5,025.10
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$150,406.21	\$111,831.84	\$145,478.52	\$88,695.90
Premiums	—	—	—	—
Municipal indebtedness	45,000.00	55,000.00	40,000.00	40,000.00
Transfers and refunds	25,944.60	186.00	780.32	1,964.16
Agency, trust, and investment	32,618.63	8,571.30	23,980.65	10,736.46
Total receipts	\$253,969.44	\$175,589.14	\$210,239.49	\$141,396.52
Balance on hand, including funds	36,512.36	9,089.18	33,569.75	15,454.53
GRAND TOTAL	\$290,481.80	\$184,678.32	\$243,809.24	\$156,851.05

Graded According to Population of 1930 — Continued.

PAYMENTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
Maintenance	\$126,145.96	\$95,621.52	\$105,890.63	\$81,181.92
<i>Departmental</i>	<i>97,344.38</i>	<i>74,735.55</i>	<i>105,716.05</i>	<i>78,200.47</i>
General government	7,019.66	6,161.57	12,073.53	4,797.27
Protection of persons and property	12,833.17	7,695.39	10,085.88	4,871.19
Health and sanitation	4,411.21	1,932.69	5,403.49	1,186.55
Highways	19,800.98	15,739.49	25,101.75	18,180.63
Charities	13,943.01	5,107.38	8,795.62	8,830.52
Soldiers' benefits	4,650.50	866.65	192.00	292.00
Schools	29,951.80	33,853.29	37,449.80	37,197.76
Libraries	2,053.12	1,123.24	1,204.95	1,984.24
Recreation	766.66	573.90	3,498.58	85.18
Pensions	—	—	—	—
Unclassified	1,914.27	1,681.95	1,910.45	775.13
<i>Public service enterprises</i>	<i>27,401.58</i>	<i>18,836.89</i>	<i>174.58</i>	<i>2,806.45</i>
Electric light	22,559.92	14,432.52	—	—
Water	4,841.66	4,404.37	—	2,806.45
All other	—	—	174.58	—
<i>Cemeteries</i>	<i>1,400.00</i>	<i>2,049.08</i>	<i>—</i>	<i>—</i>
Administration of trust funds	—	—	—	175.00
Interest	850.88	3,254.95	1,007.07	1,435.24
<i>Loans, general purposes</i>	<i>430.88</i>	<i>1,703.70</i>	<i>1,007.07</i>	<i>1,075.24</i>
Loans, public service enterprises	420.00	1,551.25	—	360.00
Loans, cemeteries	—	—	—	—
Outlays	62,709.93	6,179.76	23,830.46	7,460.72
<i>Departmental</i>	<i>55,845.33</i>	<i>3,061.96</i>	<i>23,830.46</i>	<i>7,460.72</i>
General government	3,372.67	—	—	—
Protection of persons and property	813.97	570.02	1,200.00	—
Health and sanitation	390.88	336.59	—	—
Highways	26,621.09	1,495.25	20,672.69	—
Charities	—	—	—	—
Schools	—	399.60	1,957.77	7,460.72
Libraries	23,045.27	—	—	—
Recreation	—	260.50	—	—
Unclassified	1,601.45	—	—	—
<i>Public service enterprises</i>	<i>6,864.60</i>	<i>3,117.80</i>	<i>—</i>	<i>—</i>
Electric light	3,469.98	3,117.80	—	—
Water	3,394.62	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,500.00	61,250.00	45,000.00	43,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	3,500.00	11,250.00	5,000.00	3,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	50,000.00	40,000.00	40,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	25,738.45	30.00	604.89	1,847.91
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	25,738.45	30.00	604.89	1,847.91
Refunds	206.15	156.00	175.43	116.25
Agency, trust, and investment	10,569.25	8,571.79	23,946.42	10,658.57
<i>Taxes and licenses for State</i>	<i>2,520.00</i>	<i>2,170.00</i>	<i>4,830.00</i>	<i>2,177.36</i>
Taxes for county	4,447.50	3,829.79	17,439.81	3,534.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	3,601.75	2,572.00	1,676.61	4,947.21
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$126,996.84	\$98,876.47	\$106,897.70	\$82,617.16
Permanent debt (except from sinking funds)	3,500.00	11,250.00	5,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	62,709.93	6,179.76	23,830.46	7,460.72
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	50,000.00	40,000.00	40,000.00
Transfers (except to sinking funds) and refunds	25,944.60	186.00	780.32	1,964.16
Agency, trust, and investment	10,569.25	8,571.79	23,946.42	10,658.57
Total payments	\$259,720.62	\$175,064.02	\$200,454.90	\$145,700.61
Balance on hand, including funds	30,761.18	9,614.30	43,354.34	11,150.44
GRAND TOTAL	\$290,481.80	\$184,678.32	\$243,809.24	\$156,851.05

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
REVENUE.	\$136,692.07	\$109,331.86	\$127,400.75	\$95,048.76
General	126,807.92	94,492.54	109,654.74	86,109.70
<i>Taxes</i>	<i>115,342.79</i>	<i>84,923.63</i>	<i>100,446.72</i>	<i>62,840.08</i>
Property, poll, and income	111,996.15	79,005.71	96,848.06	60,070.66
Corporation, bank, etc.	3,346.64	5,917.92	3,598.66	2,769.42
<i>Licenses and permits</i>	<i>2,862.50</i>	<i>101.00</i>	<i>110.50</i>	<i>24.00</i>
<i>Fines and forfeits</i>	<i>1,423.00</i>	<i>404.60</i>	—	<i>100.00</i>
<i>Grants and gifts</i>	<i>7,179.63</i>	<i>9,063.31</i>	<i>9,095.79</i>	<i>23,145.62</i>
For expenses	7,179.63	9,063.31	9,095.79	22,145.62
For outlays	—	—	—	1,000.00
<i>All other</i>	—	—	1.73	—
Commercial	9,884.15	14,839.32	17,746.01	8,939.06
<i>Special assessments</i>	<i>465.21</i>	—	<i>514.05</i>	—
To meet expenses	455.21	—	514.05	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,205.13</i>	<i>5,242.77</i>	<i>6,835.71</i>	<i>3,621.92</i>
<i>Departmental</i>	<i>2,143.13</i>	<i>2,607.01</i>	<i>4,323.68</i>	<i>909.92</i>
General government	—	222.00	304.43	162.72
Protection of persons and property	232.64	132.12	312.38	138.22
Health and sanitation	275.13	239.91	—	35.00
Highways	47.00	—	1,072.20	—
Charities	972.09	884.06	87.50	163.98
Soldiers' benefits	336.00	460.00	208.00	304.00
Schools	202.11	—	2,214.17	106.00
Libraries	78.16	38.03	26.00	—
Recreation	—	—	—	—
Unclassified	—	630.89	99.00	—
<i>Public service enterprises</i>	—	<i>4,986.76</i>	—	—
Electric light	—	—	—	—
Water	—	4,986.76	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>2,190.00</i>	<i>1,233.03</i>
<i>Interest</i>	<i>3,030.68</i>	<i>2,002.73</i>	<i>3,882.57</i>	<i>3,174.19</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,526.14	66.61	205.12	2,274.34
All other	1,554.54	1,936.17	3,677.45	899.85
NON-REVENUE.	\$114,795.16	\$191,017.95	\$304,634.74	\$78,855.46
Offsets to outlays	1,002.67	15,316.38	2,259.90	11,926.52
<i>Departmental</i>	<i>1,002.67</i>	<i>15,316.38</i>	—	<i>11,926.52</i>
<i>Public service enterprises</i>	—	—	<i>2,259.90</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	75,000.00	165,000.00	290,265.00	60,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	<i>95,000.00</i>	<i>270,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>70,000.00</i>	<i>15,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	<i>5,265.00</i>	—
Transfers	—	134.00	—	13.16
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	134.00	—	13.16
Refunds	865.57	120.51	639.48	93.54
Agency, trust, and investment	37,926.92	10,447.06	11,470.36	6,822.24
<i>Taxes and licenses for State</i>	<i>3,500.00</i>	<i>2,730.00</i>	<i>3,570.00</i>	<i>2,170.00</i>
<i>Taxes for county</i>	<i>6,177.08</i>	<i>6,239.57</i>	<i>5,814.00</i>	<i>3,534.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>28,249.84</i>	<i>1,477.49</i>	<i>2,086.36</i>	<i>1,118.24</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$137,694.74	\$124,648.24	\$129,660.65	\$106,975.28
Premiums	—	—	5,265.00	—
Municipal indebtedness	75,000.00	165,000.00	285,000.00	60,000.00
Transfers and refunds	865.57	254.51	639.48	106.70
Agency, trust, and investment	37,926.92	10,447.06	11,470.36	6,822.24
Total receipts	\$251,487.23	\$300,349.81	\$432,035.49	\$173,904.22
Balance on hand, including funds	17,188.89	15,736.25	47,444.93	15,695.71
GRAND TOTAL	\$268,676.12	\$316,086.06	\$479,480.42	\$189,599.93

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
Maintenance	\$103,575.41	\$84,558.97	\$102,234.71	\$88,284.23
<i>Departmental</i>	<i>103,251.67</i>	<i>80,967.24</i>	<i>99,783.45</i>	<i>87,034.15</i>
General government	7,750.12	5,911.06	7,912.98	6,748.03
Protection of persons and property	25,078.07	6,369.70	9,880.23	2,695.19
Health and sanitation	4,273.22	3,258.47	1,884.11	3,154.41
Highways	21,597.41	16,603.26	25,647.15	21,811.14
Charities	5,553.29	5,174.12	3,083.84	5,131.79
Soldiers' benefits	743.47	1,554.20	—	2,043.00
Schools	32,302.98	37,906.34	45,339.45	43,258.35
Libraries	1,282.89	1,371.44	2,022.84	824.45
Recreation	1,615.02	287.65	800.54	140.00
Pensions	—	—	—	—
Unclassified	3,055.20	2,531.00	3,212.31	1,227.79
<i>Public service enterprises</i>	<i>—</i>	<i>3,591.73</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,591.73	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>74.49</i>	<i>—</i>	<i>2,451.26</i>	<i>1,250.08</i>
<i>Administration of trust funds</i>	<i>249.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,106.14	4,486.89	2,726.18	3,789.44
<i>Loans, general purposes</i>	<i>4,106.14</i>	<i>3,901.89</i>	<i>2,726.18</i>	<i>3,789.44</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>585.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	17,215.18	37,638.01	205,064.58	20,317.82
<i>Departmental</i>	<i>17,215.18</i>	<i>37,513.31</i>	<i>12,547.27</i>	<i>20,317.82</i>
General government	—	906.16	187.76	—
Protection of persons and property	8,701.90	3,000.00	184.83	—
Health and sanitation	542.89	200.00	—	—
Highways	7,970.39	32,322.03	833.00	16,120.27
Charities	—	—	—	—
Schools	—	1,085.10	11,341.68	2,464.97
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	1,732.58
<i>Public service enterprises</i>	<i>—</i>	<i>124.70</i>	<i>190,472.77</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	124.70	190,472.77	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,044.54</i>	<i>—</i>
Municipal indebtedness	85,100.00	77,000.00	24,400.00	58,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,100.00</i>	<i>7,000.00</i>	<i>9,400.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>70,000.00</i>	<i>15,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	134.00	—	13.16
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>134.00</i>	<i>—</i>	<i>13.16</i>
Refunds	865.57	120.51	639.48	93.54
Agency, trust, and investment	37,747.08	10,494.68	11,546.50	7,016.39
<i>Taxes and licenses for State</i>	<i>3,500.00</i>	<i>2,730.00</i>	<i>3,570.00</i>	<i>2,170.00</i>
<i>Taxes for county</i>	<i>6,177.08</i>	<i>6,239.57</i>	<i>5,814.00</i>	<i>5,534.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>28,070.00</i>	<i>1,525.11</i>	<i>2,162.50</i>	<i>1,312.39</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$107,681.55	\$89,045.86	\$104,960.89	\$92,073.67
Permanent debt (except from sinking funds)	10,100.00	7,000.00	9,400.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,215.18	37,638.01	205,064.58	20,317.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	70,000.00	15,000.00	55,000.00
Transfers (except to sinking funds) and refunds	865.57	254.51	639.48	106.70
Agency, trust, and investment	37,747.08	10,494.68	11,546.50	7,016.39
Total payments	\$248,609.38	\$214,433.06	\$346,611.45	\$178,014.58
Balance on hand, including funds	20,066.74	101,653.00	132,868.97	11,555.35
GRAND TOTAL	\$268,676.12	\$316,086.06	\$479,480.42	\$189,599.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
REVENUE.	\$94,338.51	\$84,484.67	\$127,408.97	\$75,765.90
General	84,353.70	79,292.29	91,047.95	70,773.38
<i>Taxes</i>	<i>69,454.33</i>	<i>62,797.48</i>	<i>78,291.92</i>	<i>63,585.66</i>
Property, poll, and income	68,144.98	59,842.90	77,759.37	57,193.83
Corporation, bank, etc.	1,309.35	2,954.58	532.55	6,391.83
<i>Licenses and permits</i>	<i>54.00</i>	<i>209.00</i>	<i>297.00</i>	<i>.50</i>
<i>Fines and forfeits</i>	<i>24.60</i>	<i>59.66</i>	<i>5.00</i>	<i>119.00</i>
<i>Grants and gifts</i>	<i>14,820.77</i>	<i>16,226.15</i>	<i>12,454.03</i>	<i>7,068.22</i>
For expenses	14,820.77	16,226.15	12,454.03	6,851.55
For outlays	—	—	—	216.67
<i>All other</i>	—	—	—	—
Commercial	9,984.81	5,192.38	36,361.02	4,992.52
<i>Special assessments</i>	—	<i>230.25</i>	<i>417.80</i>	<i>71.86</i>
To meet expenses	—	230.25	417.80	—
To meet outlays	—	—	—	71.86
<i>Privileges</i>	<i>3,163.59</i>	<i>3,274.21</i>	<i>4,279.99</i>	<i>2,690.51</i>
<i>Departmental</i>	<i>4,029.66</i>	<i>578.06</i>	<i>1,721.57</i>	<i>1,352.04</i>
General government	150.00	.90	107.05	105.00
Protection of persons and property	27.28	90.01	346.08	29.00
Health and sanitation	40.71	—	17.50	—
Highways	—	—	44.00	38.08
Charities	3,583.62	379.90	964.26	1,107.96
Soldiers' benefits	48.00	72.00	126.00	72.00
Schools	157.25	24.75	54.43	—
Libraries	.30	10.50	62.25	—
Recreation	—	—	—	—
Unclassified	22.50	—	—	—
<i>Public service enterprises</i>	—	—	<i>28,298.74</i>	—
Electric light	—	—	28,298.74	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>658.62</i>	<i>189.00</i>	<i>179.45</i>	—
<i>Interest</i>	<i>2,132.94</i>	<i>920.86</i>	<i>1,463.47</i>	<i>878.11</i>
On sinking funds	—	—	—	—
On trust and investment funds	924.14	86.82	285.03	—
All other	1,208.80	834.04	1,178.44	878.11
NON-REVENUE.	\$53,978.03	\$40,682.18	\$32,563.46	\$62,552.87
Offsets to outlays	6,278.31	—	16,465.77	5,231.25
<i>Departmental</i>	<i>6,278.31</i>	—	<i>16,411.77</i>	<i>5,231.25</i>
<i>Public service enterprises</i>	—	—	<i>54.00</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	40,000.00	35,000.00	10,000.00	52,000.00
<i>Loans, general purposes</i>	—	—	—	<i>2,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>35,000.00</i>	<i>10,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	259.96	153.04	542.12	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>259.96</i>	<i>153.04</i>	<i>542.12</i>	—
Refunds	183.99	101.10	85.87	166.13
Agency, trust, and investment	7,255.77	5,428.04	5,469.70	5,155.49
<i>Taxes and licenses for State</i>	<i>2,030.00</i>	<i>2,100.00</i>	<i>1,890.00</i>	<i>1,963.49</i>
<i>Taxes for county</i>	<i>3,306.00</i>	<i>2,635.90</i>	<i>3,078.00</i>	<i>3,192.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,919.77</i>	<i>692.14</i>	<i>501.70</i>	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$100,616.82	\$84,484.67	\$143,874.74	\$80,997.15
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	35,000.00	10,000.00	52,000.00
Transfers and refunds	443.95	254.14	627.99	166.13
Agency, trust, and investment	7,255.77	5,428.04	5,469.70	5,155.49
Total receipts	\$148,316.54	\$125,166.85	\$159,972.43	\$138,318.77
Balance on hand, including funds	5,416.16	13,367.37	40,661.05	10,515.66
GRAND TOTAL	\$153,732.70	\$138,534.22	\$200,633.48	\$148,834.43

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
Maintenance	\$85,806.54	\$74,476.32	\$112,706.04	\$65,926.74
<i>Departmental</i>	<i>84,628.85</i>	<i>73,924.88</i>	<i>87,781.99</i>	<i>65,926.74</i>
General government	5,629.98	4,686.94	3,991.11	5,147.80
Protection of persons and property	2,179.00	4,051.55	4,703.58	3,191.14
Health and sanitation	1,743.79	2,169.42	2,902.85	922.68
Highways	24,710.54	21,532.65	19,759.54	10,607.99
Charities	12,474.83	5,500.11	4,345.69	8,183.78
Soldiers' benefits	778.72	279.00	246.00	1,180.04
Schools	35,285.25	34,250.43	46,737.88	34,973.89
Libraries	724.23	497.46	3,166.23	675.02
Recreation	155.20	30.00	709.57	—
Pensions	—	—	—	—
Unclassified	947.31	926.82	1,219.54	1,044.40
<i>Public service enterprises</i>	<i>21.71</i>	<i>—</i>	<i>24,742.40</i>	<i>—</i>
Electric light	—	—	24,742.40	—
Water	—	—	—	—
All other	21.71	—	—	—
<i>Cemeteries</i>	<i>1,135.98</i>	<i>551.94</i>	<i>181.65</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>20.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,405.01	1,636.88	682.20	2,797.10
<i>Loans, general purposes</i>	<i>2,405.01</i>	<i>1,636.88</i>	<i>682.20</i>	<i>2,797.10</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,719.82	1,175.00	26,673.15	16,251.14
<i>Departmental</i>	<i>7,719.82</i>	<i>1,175.00</i>	<i>26,665.15</i>	<i>16,251.14</i>
General government	122.50	175.00	80.00	4,490.45
Protection of persons and property	—	—	—	778.00
Health and sanitation	—	—	—	—
Highways	7,123.44	1,000.00	25,666.68	9,147.22
Charities	—	—	—	—
Schools	473.88	—	818.47	1,835.47
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>108.00</i>	<i>—</i>
Electric light	—	—	108.00	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	43,600.00	48,500.00	15,200.00	53,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,600.00</i>	<i>3,500.00</i>	<i>5,200.00</i>	<i>8,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>45,000.00</i>	<i>10,000.00</i>	<i>45,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	259.96	153.04	542.12	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>259.96</i>	<i>153.04</i>	<i>542.12</i>	<i>—</i>
Refunds	183.99	101.10	85.87	166.13
Agency, trust, and investment	7,315.75	5,455.01	5,379.73	5,155.49
<i>Taxes and licenses for State</i>	<i>2,030.00</i>	<i>2,100.00</i>	<i>1,890.00</i>	<i>1,963.49</i>
<i>Taxes for county</i>	<i>3,306.00</i>	<i>2,635.90</i>	<i>5,078.00</i>	<i>3,192.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,979.75</i>	<i>719.11</i>	<i>411.73</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$88,211.55	\$76,113.20	\$113,388.24	\$68,723.84
Permanent debt (except from sinking funds)	3,600.00	3,500.00	5,200.00	8,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,719.82	1,175.00	26,673.15	16,251.14
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	45,000.00	10,000.00	45,000.00
Transfers (except to sinking funds) and refunds	443.95	254.14	627.99	166.13
Agency, trust, and investment	7,315.75	5,455.01	5,379.73	5,155.49
Total payments	\$147,291.07	\$131,497.35	\$161,269.11	\$143,796.60
Balance on hand, including funds	6,441.63	7,036.87	39,364.37	5,037.83
GRAND TOTAL	\$153,732.70	\$138,534.22	\$200,633.48	\$148,834.43

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
REVENUE.	\$125,984.85	\$127,098.51	\$720,225.72	\$176,804.23
General	112,817.98	83,238.13	567,080.42	160,808.18
Taxes	111,942.89	72,534.20	553,848.83	159,995.52
Property, poll, and income	107,186.89	68,783.07	542,203.16	156,897.55
Corporation, bank, etc.	4,756.00	3,751.13	11,645.67	3,097.97
Licenses and permits	169.50	73.00	4,722.50	134.00
Fines and forfeits	122.88	10.00	4,600.10	235.00
Grants and gifts	582.71	10,620.93	3,908.99	443.66
For expenses	582.71	10,620.93	3,908.99	443.66
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	13,166.87	43,860.38	153,145.30	15,996.05
Special assessments	876.21	43.25	4,032.62	1,368.92
To meet expenses	—	43.25	4,032.62	1,368.92
To meet outlays	876.21	—	—	—
Privileges	8,660.19	3,498.64	11,621.02	9,458.89
Departmental	1,689.30	5,448.36	739.46	1,680.02
General government	835.35	32.00	—	20.00
Protection of persons and property	75.41	63.58	269.61	152.63
Health and sanitation	482.00	—	71.90	30.00
Highways	63.86	2,252.71	—	195.00
Charities	168.00	2,421.92	204.00	924.51
Soldiers' benefits	—	240.00	102.00	228.00
Schools	—	400.42	6.00	52.44
Libraries	64.68	23.77	85.95	77.44
Recreation	—	—	—	—
Unclassified	—	13.96	—	—
Public service enterprises	—	30,930.58	122,176.31	6.75
Electric light	—	23,031.96	122,176.31	—
Water	—	7,898.62	—	—
All other	—	—	—	5.75
Cemeteries	—	946.30	75.10	372.60
Interest	1,941.17	2,993.25	14,500.79	3,109.97
On sinking funds	—	—	—	—
On trust and investment funds	940.58	996.88	—	273.33
All other	1,000.59	1,996.37	14,500.79	2,836.64
NON-REVENUE.	\$88,280.97	\$57,806.32	\$621,509.58	\$135,467.89
Offsets to outlays	24,000.00	—	—	19,634.48
Departmental	24,000.00	—	—	19,634.48
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	50,000.00	50,000.00	544,473.20	100,000.00
Loans, general purposes	—	—	145,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	50,000.00	398,000.00	100,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	1,473.20	—
Transfers	19.20	438.83	200.00	10.00
From sinking funds	—	—	—	—
All other	19.20	438.83	200.00	10.00
Refunds	586.65	114.17	590.80	489.56
Agency, trust, and investment	13,675.12	7,253.32	76,245.58	15,333.85
Taxes and licenses for State	3,990.00	2,030.00	14,870.33	5,119.47
Taxes for county	4,933.78	3,306.00	33,917.67	9,018.54
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,751.34	1,917.32	26,686.39	1,195.84
All other	—	—	771.19	—
RECAPITULATION.				
Revenue and offsets to outlays	\$149,984.85	\$127,098.51	\$720,225.72	\$196,438.71
Premiums	—	—	1,473.20	—
Municipal indebtedness	50,000.00	50,000.00	543,000.00	100,000.00
Transfers and refunds	605.85	553.00	790.80	499.56
Agency, trust, and investment	13,675.12	7,253.32	76,245.58	15,333.85
Total receipts	\$214,265.82	\$184,904.83	\$1,341,735.30	\$312,272.12
Balance on hand, including funds	34,976.29	12,578.67	167,751.70	15,909.41
GRAND TOTAL	\$249,242.11	\$197,483.50	\$1,509,487.00	\$327,881.53

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
Maintenance	\$95,827.21	\$103,300.29	\$572,226.20	\$120,731.59
Departmental	95,733.21	76,796.85	454,680.18	119,471.89
General government	8,406.10	4,556.37	42,444.73	13,013.30
Protection of persons and property	12,417.68	5,543.58	122,130.66	11,146.90
Health and sanitation	4,151.61	3,419.11	44,303.26	4,224.24
Highways	22,567.80	23,463.99	99,798.50	33,475.29
Charities	2,717.83	7,085.51	10,519.85	6,826.87
Soldiers' benefits	86.91	393.00	2,419.45	1,331.51
Schools	40,455.60	28,034.08	97,777.68	45,437.91
Libraries	1,254.97	1,779.39	4,686.46	2,195.56
Recreation	2,870.87	547.00	25,793.43	773.85
Pensions	—	—	—	—
Unclassified	803.84	1,974.82	4,806.16	1,046.46
Public service enterprises	—	24,620.81	115,538.28	—
Electric light	—	18,114.99	115,538.28	—
Water	—	6,505.82	—	—
All other	—	—	—	—
Cemeteries	—	1,882.63	2,007.74	1,259.70
Administration of trust funds	94.00	—	—	—
Interest	1,779.64	1,815.33	20,143.03	3,006.31
Loans, general purposes	1,779.64	1,620.95	20,143.03	3,006.31
Loans, public service enterprises	—	194.38	—	—
Loans, cemeteries	—	—	—	—
Outlays	56,850.03	7,346.08	104,730.62	58,227.93
Departmental	56,850.03	2,214.11	84,164.75	58,227.93
General government	2,622.99	497.54	—	—
Protection of persons and property	4,030.10	500.00	6,708.33	2,977.73
Health and sanitation	—	—	7,772.37	792.62
Highways	49,856.70	1,216.57	61,188.13	54,457.58
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	15.35	—	—	—
Recreation	—	—	8,495.92	—
Unclassified	324.89	—	—	—
Public service enterprises	—	5,131.97	14,058.10	—
Electric light	—	5,131.97	14,058.10	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	6,507.77	—
Municipal indebtedness	55,031.83	62,200.00	586,126.89	122,000.00
From sinking funds	—	—	—	—
From revenue and other sources	5,031.83	7,200.00	38,126.89	2,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	55,000.00	548,000.00	120,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	19.20	438.83	200.00	10.00
To sinking funds from revenue	—	—	—	—
All other	19.20	438.83	200.00	10.00
Refunds	585.65	114.17	590.80	489.56
Agency, trust, and investment	13,106.77	7,811.37	74,625.28	15,480.25
Taxes and licenses for State	3,990.00	2,030.00	14,870.33	5,119.47
Taxes for county	4,933.78	3,303.00	33,917.67	9,018.54
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	4,182.99	2,475.37	24,983.30	1,342.24
All other	—	—	853.98	—
RECAPITULATION.				
Maintenance and interest	\$97,606.85	\$105,115.62	\$592,369.23	\$123,737.90
Permanent debt (except from sinking funds)	5,031.83	7,200.00	38,126.89	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	56,850.03	7,346.08	104,730.62	58,227.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	55,000.00	548,000.00	120,000.00
Transfers (except to sinking funds) and refunds	605.85	553.00	790.80	499.56
Agency, trust, and investment	13,106.77	7,811.37	74,625.28	15,480.25
Total payments	\$223,201.33	\$183,026.07	\$1,358,642.82	\$319,945.64
Balance on hand, including funds	26,040.78	14,457.43	150,844.18	7,935.89
GRAND TOTAL	\$249,242.11	\$197,483.50	\$1,509,487.00	\$327,881.53

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
REVENUE.	\$73,529.62	\$108,990.80	\$109,432.42	\$145,802.77
General	66,245.55	83,493.11	93,797.90	127,885.94
<i>Taxes</i>	<i>53,483.39</i>	<i>72,214.48</i>	<i>74,279.11</i>	<i>127,084.68</i>
Property, poll, and income	49,754.02	70,804.99	73,286.12	122,951.25
Corporation, bank, etc.	3,729.37	1,409.49	992.99	4,133.33
<i>Licenses and permits</i>	<i>116.00</i>	<i>338.00</i>	<i>265.50</i>	<i>164.84</i>
<i>Fines and forfeits</i>	<i>14.90</i>	<i>505.00</i>	<i>260.00</i>	<i>373.45</i>
<i>Grants and gifts</i>	<i>12,631.26</i>	<i>10,435.63</i>	<i>18,993.29</i>	<i>263.07</i>
For expenses	12,631.26	10,435.63	18,993.29	263.07
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	7,284.07	25,497.69	15,634.52	17,916.83
<i>Special assessments</i>	—	<i>591.38</i>	<i>741.61</i>	—
To meet expenses	—	591.38	741.61	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,186.11</i>	<i>4,256.46</i>	<i>4,726.66</i>	<i>9,362.22</i>
<i>Departmental</i>	<i>1,581.50</i>	<i>7,126.67</i>	<i>6,809.29</i>	<i>4,503.35</i>
General government	108.75	2,168.85	74.40	4.00
Protection of persons and property	33.97	269.46	139.39	124.71
Health and sanitation	—	—	—	—
Highways	—	—	5,000.00	—
Charities	845.25	3,855.94	850.49	712.77
Soldiers' benefits	458.00	—	192.00	216.00
Schools	100.01	728.35	—	3,445.87
Libraries	10.52	86.07	62.05	—
Recreation	—	—	—	—
Unclassified	25.00	18.00	490.96	—
<i>Public service enterprises</i>	—	<i>6,738.52</i>	—	—
Electric light	—	—	—	—
Water	—	6,738.52	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,119.44</i>	<i>1,679.45</i>	<i>912.00</i>	<i>926.10</i>
<i>Interest</i>	<i>1,398.02</i>	<i>5,105.21</i>	<i>2,444.96</i>	<i>3,125.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	712.99	3,743.65	555.83	1,818.10
All other	685.03	1,361.56	1,889.13	1,307.06
NON-REVENUE.	\$19,149.61	\$42,832.43	\$107,068.30	\$98,521.84
Offsets to outlays	130.68	—	5,000.00	500.00
<i>Departmental</i>	<i>130.68</i>	—	5,000.00	500.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	12,000.00	20,000.00	94,090.40	55,000.00
<i>Loans, general purposes</i>	—	—	44,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>20,000.00</i>	<i>50,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	90.40	—
Transfers	450.63	246.00	966.75	2,337.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	450.63	246.00	966.75	2,337.00
Refunds	115.11	198.68	21.83	295.31
Agency, trust, and investment	6,453.19	22,387.75	6,989.32	40,389.53
<i>Taxes and licenses for State</i>	<i>1,680.00</i>	<i>2,170.00</i>	<i>2,247.60</i>	<i>4,760.00</i>
<i>Taxes for county</i>	<i>2,756.00</i>	<i>3,534.00</i>	<i>3,381.53</i>	<i>17,187.17</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,037.19</i>	<i>16,563.55</i>	<i>1,360.19</i>	<i>18,442.36</i>
<i>All other</i>	—	120.20	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$73,660.30	\$108,990.80	\$114,432.42	\$146,302.77
Premiums	—	—	90.40	—
Municipal indebtedness	12,000.00	20,000.00	94,000.00	55,000.00
Transfers and refunds	565.74	444.68	988.58	2,632.31
Agency, trust, and investment	6,453.19	22,387.75	6,989.32	40,389.53
Total receipts	\$92,679.23	\$151,823.23	\$216,500.72	\$244,324.61
<i>Balance on hand, including funds</i>	<i>13,944.57</i>	<i>21,840.49</i>	<i>4,516.10</i>	<i>11,006.66</i>
GRAND TOTAL	\$106,623.80	\$173,663.72	\$221,016.82	\$255,331.27

Graded According to Population of 1930 — Continued.

PAYMENTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
Maintenance	\$62,220.14	\$94,356.60	\$95,415.60	\$98,491.99
<i>Departmental</i>	<i>60,657.67</i>	<i>88,665.18</i>	<i>94,063.42</i>	<i>96,528.33</i>
General government	3,551.90	6,667.88	6,923.37	10,035.92
Protection of persons and property	3,100.68	7,913.96	7,695.36	16,820.14
Health and sanitation	770.38	2,103.32	1,660.65	4,102.92
Highways	16,229.92	22,140.80	22,365.65	17,972.58
Charities	6,111.53	8,514.89	4,337.03	3,167.24
Soldiers' benefits	1,948.84	1,063.93	1,042.02	384.69
Schools	26,401.98	32,931.84	42,529.68	36,182.58
Libraries	1,008.41	2,097.83	583.55	1,500.00
Recreation	—	625.98	1,117.42	3,999.40
Pensions	—	—	—	—
Unclassified	1,533.93	4,604.75	5,808.69	2,362.86
<i>Public service enterprises</i>	<i>—</i>	<i>2,889.37</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,889.37	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,562.57</i>	<i>2,750.73</i>	<i>1,352.18</i>	<i>1,963.66</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>61.32</i>	<i>—</i>	<i>—</i>
Interest	625.42	2,155.61	2,375.39	4,286.35
<i>Loans, general purposes</i>	<i>625.42</i>	<i>2,155.61</i>	<i>2,375.39</i>	<i>4,286.35</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,055.97	2,105.16	59,454.70	22,925.35
<i>Departmental</i>	<i>4,055.97</i>	<i>1,453.06</i>	<i>59,154.90</i>	<i>22,546.35</i>
General government	—	350.00	—	—
Protection of persons and property	—	199.95	4,112.89	7,000.00
Health and sanitation	—	—	—	—
Highways	2,216.97	249.47	12,494.53	11,956.12
Charities	—	—	—	—
Schools	1,839.00	653.64	41,953.64	1,085.00
Libraries	—	—	—	—
Recreation	—	—	593.84	2,495.23
Unclassified	—	—	—	10.00
<i>Public service enterprises</i>	<i>—</i>	<i>652.10</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	652.10	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>299.80</i>	<i>379.00</i>
Municipal indebtedness	18,000.00	24,000.00	45,250.00	62,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>4,000.00</i>	<i>5,250.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	450.63	246.00	966.75	2,337.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>450.63</i>	<i>246.00</i>	<i>966.75</i>	<i>2,337.00</i>
Refunds	115.11	198.68	21.83	295.31
Agency, trust, and investment	6,590.55	23,124.84	7,294.92	40,240.63
<i>Taxes and licenses for State</i>	<i>1,680.00</i>	<i>2,170.00</i>	<i>2,247.60</i>	<i>4,760.00</i>
<i>Taxes for county</i>	<i>2,736.00</i>	<i>3,534.00</i>	<i>3,381.53</i>	<i>17,187.17</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,174.55</i>	<i>17,068.70</i>	<i>1,665.79</i>	<i>18,293.46</i>
<i>All other</i>	<i>—</i>	<i>352.14</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$62,845.56	\$96,512.21	\$97,790.99	\$102,778.34
Permanent debt (except from sinking funds)	6,000.00	4,000.00	5,250.00	7,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,055.97	2,105.16	59,454.70	22,925.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,000.00	20,000.00	40,000.00	55,000.00
Transfers (except to sinking funds) and refunds	565.74	444.68	988.58	2,632.31
Agency, trust, and investment	6,590.55	23,124.84	7,294.92	40,240.63
Total payments	\$92,057.82	\$146,186.89	\$210,779.19	\$231,076.63
Balance on hand, including funds	14,565.98	27,476.83	10,237.63	24,954.64
GRAND TOTAL	\$106,623.80	\$173,663.72	\$221,016.82	\$255,331.27

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
REVENUE.	\$82,500.01	\$91,149.51	\$72,753.23	\$92,696.02
General	70,209.41	82,692.64	54,972.68	79,517.81
Taxes	55,514.70	68,357.87	44,585.68	66,300.20
Property, poll, and income	52,691.32	67,410.21	42,296.02	63,882.85
Corporation, bank, etc.	823.38	947.66	2,289.66	2,417.35
Licenses and permits	190.00	319.60	98.00	98.60
Fines and forfeits	101.00	146.90	49.81	164.70
Grants and gifts	16,403.71	13,868.37	10,191.10	12,954.41
For expenses	16,403.71	13,868.37	10,191.10	12,829.41
For outlays	—	—	—	125.00
All other	—	—	48.09	—
Commercial	12,290.60	8,456.87	17,780.55	13,178.21
Special assessments	131.44	741.40	38.00	60.39
To meet expenses	131.44	741.40	—	—
To meet outlays	—	—	38.00	60.39
Privileges	3,369.91	2,996.11	3,180.42	4,556.76
Departmental	2,146.37	1,921.91	4,091.77	6,082.78
General government	362.00	215.14	166.00	855.25
Protection of persons and property	154.66	214.82	107.41	131.78
Health and sanitation	64.14	267.50	409.00	352.30
Highways	97.50	175.30	43.70	94.69
Charities	788.10	—	1,665.86	1,568.46
Soldiers' benefits	144.00	—	216.00	264.00
Schools	—	46.90	1,471.50	690.81
Libraries	39.97	138.25	10.30	82.38
Recreation	496.00	864.00	—	1,607.11
Unclassified	—	—	2.00	436.00
Public service enterprises	—	—	3,864.94	—
Electric light	—	—	—	—
Water	—	—	3,864.94	—
All other	—	—	—	—
Cemeteries	1,229.64	644.65	—	416.51
Interest	5,413.24	2,152.80	6,605.42	2,061.77
On sinking funds	—	—	1,984.13	—
On trust and investment funds	4,941.04	522.28	3,746.25	1,438.28
All other	472.20	1,630.52	875.04	623.49
NON-REVENUE.	\$77,182.52	\$114,601.77	\$25,762.10	\$50,585.78
Offsets to outlays	15,482.05	64,825.15	500.00	5,999.34
Departmental	15,482.05	64,825.15	500.00	5,999.34
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	49,800.00	42,000.00	15,000.00	30,000.00
Loans, general purposes	4,200.00	4,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	45,600.00	38,000.00	15,000.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	5,364.51	369.43	3,253.75	994.20
From sinking funds	—	—	—	—
All other	5,364.51	369.43	3,253.75	994.20
Refunds	454.71	201.97	91.91	184.24
Agency, trust, and investment	6,081.25	7,205.22	6,916.44	13,408.00
Taxes and licenses for State	1,540.00	2,380.00	1,890.00	2,528.55
Taxes for county	2,508.00	3,876.00	4,977.75	6,197.18
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,033.25	949.22	48.69	4,682.27
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$97,982.06	\$155,974.66	\$73,253.23	\$98,695.36
Premiums	—	—	—	—
Municipal indebtedness	49,800.00	42,000.00	15,000.00	30,000.00
Transfers and refunds	5,819.22	571.40	3,345.66	1,178.44
Agency, trust, and investment	6,081.25	7,205.22	6,916.44	13,408.00
Total receipts	\$159,682.53	\$205,751.28	\$98,515.33	\$143,281.80
Balance on hand, including funds	11,361.47	19,533.85	21,679.79	11,538.43
GRAND TOTAL	\$171,044.00	\$225,285.13	\$120,195.12	\$154,820.23

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
Maintenance	\$74,138.47	\$88,230.43	\$60,707.59	\$74,847.96
<i>Departmental</i>	72,171.50	86,893.57	59,580.22	73,795.17
General government	3,168.75	7,882.55	3,069.23	4,798.68
Protection of persons and property	3,360.71	5,276.84	1,871.18	2,042.45
Health and sanitation	2,363.37	3,210.30	3,530.74	2,173.96
Highways	18,985.15	25,249.59	12,743.90	21,146.91
Charities	3,668.30	2,669.51	3,015.65	4,522.36
Soldiers' benefits	190.00	350.00	354.00	485.00
Schools	37,217.76	36,859.22	34,152.83	33,572.54
Libraries	1,879.18	3,185.79	294.44	1,513.13
Recreation	414.93	991.61	—	1,664.37
Pensions	—	—	—	—
Unclassified	923.35	1,218.16	548.25	1,875.77
<i>Public service enterprises</i>	—	—	1,127.37	—
Electric light	—	—	—	—
Water	—	—	1,127.37	—
All other	—	—	—	—
<i>Cemeteries</i>	1,966.97	1,336.86	—	1,052.79
<i>Administration of trust funds</i>	—	—	—	—
Interest	1,228.17	1,824.30	2,610.09	1,393.96
<i>Loans, general purposes</i>	1,228.17	1,824.30	610.09	1,393.96
<i>Loans, public service enterprises</i>	—	—	2,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	27,438.30	74,400.65	4,984.89	11,135.12
<i>Departmental</i>	27,289.30	74,400.65	4,984.89	10,603.63
General government	—	225.25	—	159.00
Protection of persons and property	5,700.00	1,974.21	—	—
Health and sanitation	—	—	—	—
Highways	20,936.72	71,171.54	3,320.90	8,176.88
Charities	—	—	—	—
Schools	652.58	1,029.65	1,663.99	1,767.75
Libraries	—	—	—	—
Recreation	—	—	—	500.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	149.00	—	—	531.49
Municipal indebtedness	41,600.00	42,600.00	21,500.00	35,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,600.00	4,600.00	1,500.00	5,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	40,000.00	38,000.00	20,000.00	30,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	5,364.51	369.43	3,253.75	994.20
<i>To sinking funds from revenue</i>	—	—	1,000.00	—
<i>All other</i>	5,364.51	369.43	2,253.75	994.20
Refunds	454.71	201.97	91.91	184.24
Agency, trust, and investment	6,730.41	7,342.61	10,852.58	13,420.50
<i>Taxes and licenses for State</i>	1,540.00	2,380.00	1,890.00	2,528.55
<i>Taxes for county</i>	2,508.00	3,876.00	4,977.75	6,197.18
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,682.41	1,086.61	3,984.83	4,694.77
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$75,366.64	\$90,054.73	\$63,317.68	\$76,241.92
Permanent debt (except from sinking funds)	1,600.00	4,600.00	1,500.00	5,500.00
Sinking fund requirements from revenue	—	—	1,000.00	—
Outlays	27,438.30	74,400.65	4,984.89	11,135.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	38,000.00	20,000.00	30,000.00
Transfers (except to sinking funds) and refunds	5,819.22	571.40	2,345.66	1,178.44
Agency, trust, and investment	6,730.41	7,342.61	10,852.58	13,420.50
Total payments	\$156,954.57	\$214,969.39	\$104,000.81	\$137,475.98
Balance on hand, including funds	14,089.43	10,315.74	16,194.31	17,344.25
GRAND TOTAL	\$171,044.00	\$225,285.13	\$120,195.12	\$154,820.23

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
REVENUE.	\$99,004.66	\$110,387.27	\$121,115.92	\$70,864.06
General	61,946.66	99,883.84	107,239.93	61,922.84
Taxes	55,076.42	88,736.13	105,699.21	44,095.87
Property, poll, and income	53,411.62	87,067.54	102,912.30	40,859.20
Corporation, bank, etc.	1,664.80	768.59	2,786.91	3,236.67
Licenses and permits	48.00	404.60	470.01	175.00
Fines and forfeits	—	213.85	744.65	130.00
Grants and gifts	6,822.24	10,507.66	330.06	17,521.97
For expenses	6,822.24	10,507.56	330.06	17,521.97
For outlays	—	—	—	—
All other	—	21.80	—	—
Commercial	37,058.00	10,503.43	13,875.99	8,941.22
Special assessments	774.18	129.62	202.25	—
To meet expenses	774.18	129.62	202.25	—
To meet outlays	—	—	—	—
Privileges	3,709.47	7,008.29	4,837.10	2,286.73
Departmental	1,502.08	1,682.47	6,533.64	3,902.59
General government	154.90	205.45	174.63	159.95
Protection of persons and property	200.00	376.78	905.16	165.26
Health and sanitation	60.00	23.57	260.71	—
Highways	—	30.00	—	101.75
Charities	245.50	20.12	3,872.94	3,282.46
Soldiers' benefits	590.00	288.00	288.00	114.00
Schools	177.87	106.80	14.20	52.66
Libraries	73.81	—	—	10.99
Recreation	—	631.75	18.00	—
Unclassified	—	—	—	15.52
Public service enterprises	29,034.53	—	—	—
Electric light	29,034.53	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	768.00	764.08
Interest	2,037.74	1,683.05	2,645.00	1,987.82
On sinking funds	—	—	—	—
On trust and investment funds	884.58	197.63	850.11	856.74
All other	1,153.16	1,485.42	1,694.89	1,131.08
NON-REVENUE.	\$43,512.58	\$173,403.65	\$84,121.42	\$30,829.07
Offsets to outlays	26,755.51	21,404.85	—	—
Departmental	25,807.16	21,404.85	—	—
Public service enterprises	948.35	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	133,543.42	61,000.00	25,000.00
Loans, general purposes	—	82,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	50,000.00	61,000.00	25,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	1,543.42	—	—
Transfers	837.50	314.83	—	526.09
From sinking funds	—	—	—	—
All other	837.50	314.83	—	526.09
Refunds	91.14	1,399.17	1,915.08	100.35
Agency, trust, and investment	5,828.43	16,741.38	21,206.34	5,202.63
Taxes and licenses for State	2,050.00	3,150.00	4,150.00	1,400.00
Taxes for county	3,582.71	11,373.86	14,912.39	2,280.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	215.72	2,217.52	2,163.95	1,522.63
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$125,760.17	\$131,792.12	\$121,115.92	\$70,864.06
Premiums	—	1,543.42	—	—
Municipal indebtedness	10,000.00	132,000.00	61,000.00	25,000.00
Transfers and refunds	928.64	1,714.00	1,915.08	626.44
Agency, trust, and investment	5,828.43	16,741.38	21,206.34	5,202.63
Total receipts	\$142,517.24	\$283,790.92	\$205,237.34	\$101,693.13
Balance on hand, including funds	30,664.34	13,173.77	13,543.83	10,427.91
GRAND TOTAL	\$173,181.58	\$296,964.69	\$218,781.17	\$112,121.04

Graded According to Population of 1930 — Continued.

PAYMENTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
Maintenance	\$78,443.82	\$87,352.62	\$95,910.98	\$68,419.86
<i>Departmental</i>	<i>55,216.86</i>	<i>86,852.62</i>	<i>94,563.96</i>	<i>67,507.88</i>
General government	4,012.20	7,029.31	11,347.43	3,071.67
Protection of persons and property	5,224.93	7,513.69	7,856.52	1,839.70
Health and sanitation	1,065.16	2,165.05	4,599.02	1,268.43
Highways	10,668.00	29,424.89	24,938.81	15,755.71
Charities	3,324.89	5,075.37	12,282.16	9,283.83
Soldiers' benefits	1,309.90	328.00	410.00	454.67
Schools	26,463.73	32,956.66	29,551.60	33,718.17
Libraries	1,888.71	800.00	330.06	1,037.50
Recreation	—	918.48	1,063.83	352.67
Pensions	—	—	—	—
Unclassified	1,259.34	641.17	2,184.53	725.53
<i>Public service enterprises</i>	<i>23,226.96</i>	<i>—</i>	<i>—</i>	<i>3.25</i>
Electric light	23,226.96	—	—	—
Water	—	—	—	—
All other	—	—	—	3.25
<i>Cemeteries</i>	<i>—</i>	<i>500.00</i>	<i>1,347.02</i>	<i>897.73</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11.00</i>
Interest	257.70	912.50	1,452.42	995.13
<i>Loans, general purposes</i>	<i>137.70</i>	<i>912.50</i>	<i>1,452.42</i>	<i>995.13</i>
<i>Loans, public service enterprises</i>	<i>120.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	46,863.21	83,057.01	36,950.47	500.00
<i>Departmental</i>	<i>39,643.37</i>	<i>83,057.01</i>	<i>36,950.47</i>	<i>500.00</i>
General government	—	223.56	—	—
Protection of persons and property	—	2,454.41	1,237.00	—
Health and sanitation	314.88	—	—	—
Highways	38,838.44	32,594.78	4,946.00	500.00
Charities	—	—	—	—
Schools	200.00	47,684.26	30,474.52	—
Libraries	—	—	—	—
Recreation	—	—	292.95	—
Unclassified	295.05	100.00	—	—
<i>Public service enterprises</i>	<i>7,214.84</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	7,214.84	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,000.00	40,000.00	47,400.00	30,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>2,400.00</i>	<i>800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>40,000.00</i>	<i>45,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	837.50	314.83	—	526.09
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>837.50</i>	<i>314.83</i>	<i>—</i>	<i>526.09</i>
Refunds	91.14	1,399.17	1,915.08	100.35
Agency, trust, and investment	5,875.51	16,747.63	21,847.33	5,300.42
<i>Taxes and licenses for State</i>	<i>2,030.00</i>	<i>3,150.00</i>	<i>4,130.00</i>	<i>1,400.00</i>
<i>Taxes for county</i>	<i>3,582.71</i>	<i>11,373.86</i>	<i>14,912.39</i>	<i>2,280.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>262.80</i>	<i>2,223.77</i>	<i>2,804.94</i>	<i>1,620.42</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$78,701.52	\$88,265.12	\$97,363.40	\$69,414.99
Permanent debt (except from sinking funds)	1,000.00	—	2,400.00	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	46,863.21	83,057.01	36,950.47	500.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	40,000.00	45,000.00	30,000.00
Transfers (except to sinking funds) and refunds	928.64	1,714.00	1,915.08	626.44
Agency, trust, and investment	5,875.51	16,747.63	21,847.33	5,300.42
Total payments	\$143,368.88	\$229,783.76	\$205,476.28	\$106,641.85
Balance on hand, including funds	29,812.70	67,180.93	13,304.89	5,479.19
GRAND TOTAL	\$173,181.58	\$296,964.69	\$218,781.17	\$112,121.04

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
REVENUE.	\$144,943.61	\$98,722.57	\$122,752.00	\$93,257.63
General	131,816.26	83,654.95	104,825.32	82,637.01
<i>Taxes</i>	<i>127,413.87</i>	<i>68,697.30</i>	<i>96,762.80</i>	<i>66,634.73</i>
Property, poll, and income	123,670.97	62,791.09	86,159.83	65,352.26
Corporation, bank, etc.	3,742.90	5,906.21	10,602.97	1,282.47
<i>Licenses and permits</i>	<i>47.60</i>	<i>114.00</i>	<i>181.83</i>	<i>59.00</i>
<i>Fines and forfeits</i>	<i>1,978.12</i>	<i>.52</i>	<i>405.00</i>	<i>170.00</i>
<i>Grants and gifts</i>	<i>2,346.77</i>	<i>14,843.13</i>	<i>7,475.69</i>	<i>15,773.28</i>
For expenses	346.77	14,843.13	7,475.69	13,427.96
For outlays	2,000.00	—	—	2,345.32
<i>All other</i>	<i>30.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	13,127.35	15,067.62	17,926.68	10,620.62
<i>Special assessments</i>	<i>130.71</i>	<i>130.71</i>	<i>1,765.51</i>	<i>118.00</i>
To meet expenses	—	130.71	1,765.51	118.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,724.72</i>	<i>4,237.62</i>	<i>4,775.77</i>	<i>4,818.10</i>
<i>Departmental</i>	<i>3,896.83</i>	<i>7,518.04</i>	<i>509.99</i>	<i>3,082.29</i>
General government	718.00	549.00	—	365.70
Protection of persons and property	47.81	159.14	78.38	105.23
Health and sanitation	—	500.46	166.43	—
Highways	90.10	4,000.00	55.47	26.30
Charities	557.35	1,725.83	72.00	1,640.20
Soldiers' benefits	—	148.00	—	—
Schools	2,171.56	376.94	127.92	937.36
Libraries	—	58.67	4.79	7.50
Recreation	291.30	—	5.00	—
Unclassified	20.71	—	—	—
<i>Public service enterprises</i>	<i>653.23</i>	<i>—</i>	<i>8,816.04</i>	<i>—</i>
Electric light	—	—	—	—
Water	653.23	—	8,816.04	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>116.00</i>	<i>329.55</i>	<i>271.60</i>	<i>355.00</i>
<i>Interest</i>	<i>1,736.57</i>	<i>2,851.70</i>	<i>1,787.77</i>	<i>2,247.23</i>
On sinking funds	—	—	—	—
On trust and investment funds	655.58	1,717.85	945.43	91.18
All other	1,080.99	1,133.85	842.34	2,156.05
NON-REVENUE.	\$124,169.71	\$57,168.98	\$98,473.51	\$93,252.71
Offsets to outlays	21,180.44	4,622.23	23,400.60	21,798.00
<i>Departmental</i>	<i>21,180.44</i>	<i>4,622.23</i>	<i>23,400.60</i>	<i>21,798.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	85,000.00	43,527.88	61,000.00	65,000.00
<i>Loans, general purposes</i>	<i>25,000.00</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>42,600.00</i>	<i>55,000.00</i>	<i>65,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>927.88</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	321.65	257.65	4,623.57	114.96
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	321.65	257.65	4,623.57	114.96
Refunds	185.75	360.43	137.42	26.42
Agency, trust, and investment	17,481.87	8,400.79	9,311.92	6,313.33
<i>Taxes and licenses for State</i>	<i>4,909.22</i>	<i>2,380.00</i>	<i>3,150.00</i>	<i>2,247.60</i>
<i>Taxes for county</i>	<i>12,143.10</i>	<i>3,592.87</i>	<i>3,895.09</i>	<i>3,381.53</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>429.55</i>	<i>2,427.92</i>	<i>2,266.83</i>	<i>684.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$166,124.05	\$103,344.80	\$146,152.60	\$115,055.63
Premiums	—	—	—	—
Municipal indebtedness	85,000.00	43,527.88	61,000.00	65,000.00
Transfers and refunds	507.40	618.08	4,760.99	141.38
Agency, trust, and investment	17,481.87	8,400.79	9,311.92	6,313.33
Total receipts	\$269,113.32	\$155,891.55	\$221,225.51	\$186,510.34
Balance on hand, including funds	19,654.47	9,009.80	27,083.62	5,260.26
GRAND TOTAL	\$288,767.79	\$164,901.35	\$248,309.13	\$191,770.60

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
Maintenance	\$120,437.78	\$88,995.73	\$87,559.37	\$73,207.68
<i>Departmental</i>	<i>117,142.52</i>	<i>86,487.71</i>	<i>76,100.90</i>	<i>72,108.40</i>
General government	10,583.72	5,664.07	4,017.44	8,279.57
Protection of persons and property	9,185.09	5,579.73	8,176.45	4,222.91
Health and sanitation	8,018.96	3,604.71	4,702.87	1,617.13
Highways	32,760.76	23,605.88	17,839.44	17,956.60
Charities	5,294.61	6,587.45	2,061.26	2,246.75
Soldiers' benefits	—	210.00	158.00	132.52
Schools	45,090.12	36,020.37	36,639.47	34,305.50
Libraries	3,000.00	2,663.85	912.99	569.85
Recreation	1,009.48	1,424.28	296.82	403.00
Pensions	—	—	—	—
Unclassified	2,199.78	1,127.37	1,296.16	2,374.57
<i>Public service enterprises</i>	<i>102.17</i>	<i>—</i>	<i>10,685.82</i>	<i>—</i>
Electric light	—	—	—	—
Water	102.17	—	10,685.82	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,193.09</i>	<i>2,508.02</i>	<i>772.65</i>	<i>1,099.28</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,320.83	1,090.81	3,860.12	3,068.82
<i>Loans, general purposes</i>	<i>4,073.33</i>	<i>1,090.81</i>	<i>3,294.88</i>	<i>3,068.82</i>
<i>Loans, public service enterprises</i>	<i>247.50</i>	<i>—</i>	<i>565.24</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	55,640.02	10,522.24	48,833.23	30,778.30
<i>Departmental</i>	<i>55,091.87</i>	<i>10,522.24</i>	<i>39,776.32</i>	<i>29,148.80</i>
General government	99.00	275.00	85.00	225.03
Protection of persons and property	—	1,082.03	1,194.95	325.00
Health and sanitation	—	58.53	2,705.87	—
Highways	54,692.87	8,574.62	35,790.50	26,244.16
Charities	—	—	—	—
Schools	—	496.21	—	1,328.79
Libraries	—	—	—	—
Recreation	300.00	—	—	1,025.82
Unclassified	—	35.85	—	—
<i>Public service enterprises</i>	<i>548.15</i>	<i>—</i>	<i>9,056.91</i>	<i>—</i>
Electric light	—	—	—	—
Water	548.15	—	9,056.91	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,629.50</i>
Municipal indebtedness	73,500.00	44,632.50	69,900.00	75,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,500.00</i>	<i>2,000.00</i>	<i>14,900.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>42,600.00</i>	<i>55,000.00</i>	<i>72,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>32.50</i>	<i>—</i>	<i>—</i>
Transfers	321.65	257.65	4,623.57	114.96
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>321.65</i>	<i>257.65</i>	<i>4,623.57</i>	<i>114.96</i>
Refunds	185.75	360.43	137.42	26.42
Agency, trust, and investment	17,593.79	7,072.87	9,179.60	6,404.51
<i>Taxes and licenses for State</i>	<i>4,909.22</i>	<i>2,380.00</i>	<i>3,150.00</i>	<i>2,247.60</i>
<i>Taxes for county</i>	<i>12,143.10</i>	<i>3,592.87</i>	<i>3,895.09</i>	<i>3,381.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>541.47</i>	<i>1,100.00</i>	<i>2,134.51</i>	<i>775.38</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$124,758.61	\$90,086.54	\$91,419.49	\$76,276.50
Permanent debt (except from sinking funds)	13,500.00	2,000.00	14,900.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	55,640.02	10,522.24	48,833.23	30,778.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	42,632.50	55,000.00	72,000.00
Transfers (except to sinking funds) and refunds	507.40	618.08	4,760.99	141.38
Agency, trust, and investment	17,593.79	7,072.87	9,179.60	6,404.51
Total payments	\$271,999.82	\$152,932.23	\$224,093.31	\$188,600.69
Balance on hand, including funds	16,767.97	11,969.12	24,215.82	3,169.91
GRAND TOTAL	\$288,767.79	\$164,901.35	\$248,309.13	\$191,770.60

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
REVENUE.	\$87,892.78	\$59,527.47	\$182,475.24	\$72,874.17
General	58,255.76	54,013.65	166,627.52	66,229.13
<i>Taxes</i>	<i>48,788.72</i>	<i>43,465.58</i>	<i>165,290.60</i>	<i>51,041.96</i>
Property, poll, and income	48,223.69	40,656.82	162,424.30	47,598.28
Corporation, bank, etc.	565.03	2,808.76	2,866.30	3,443.68
<i>Licenses and permits</i>	<i>113.00</i>	<i>22.50</i>	<i>249.00</i>	<i>86.60</i>
<i>Fines and forfeits</i>	<i>230.35</i>	<i>285.00</i>	<i>238.55</i>	<i>20.15</i>
<i>Grants and gifts</i>	<i>9,099.94</i>	<i>10,240.57</i>	<i>839.79</i>	<i>15,080.52</i>
For expenses	9,099.94	10,240.57	839.79	15,080.52
For outlays	—	—	—	—
<i>All other</i>	<i>23.75</i>	<i>—</i>	<i>9.68</i>	<i>—</i>
Commercial	29,637.02	5,513.82	15,847.72	6,645.04
<i>Special assessments</i>	<i>96.70</i>	<i>—</i>	<i>—</i>	<i>197.83</i>
To meet expenses	96.70	—	—	197.83
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,941.56</i>	<i>1,741.95</i>	<i>8,304.78</i>	<i>2,939.61</i>
<i>Departmental</i>	<i>3,343.17</i>	<i>1,044.87</i>	<i>1,329.62</i>	<i>2,129.70</i>
General government	537.61	22.00	239.29	275.55
Protection of persons and property	197.36	35.18	105.00	142.96
Health and sanitation	97.66	—	40.00	10.40
Highways	28.00	—	35.00	1,243.91
Charities	2,165.23	688.99	562.33	168.00
Soldiers' benefits	276.00	54.00	168.00	216.00
Schools	—	244.70	180.00	52.00
Libraries	39.11	—	—	—
Recreation	—	—	—	—
Unclassified	2.20	—	—	20.88
<i>Public service enterprises</i>	<i>20,139.87</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	20,139.87	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>577.42</i>	<i>1,753.07</i>	<i>2,876.50</i>	<i>673.08</i>
<i>Interest</i>	<i>2,538.30</i>	<i>973.93</i>	<i>3,336.82</i>	<i>704.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,290.01	600.00	311.56	136.49
All other	1,248.29	373.93	3,025.26	568.33
NON-REVENUE.	\$74,756.09	\$47,890.07	\$165,102.43	\$82,169.95
Offsets to outlays	9,210.67	9,839.28	—	11,422.86
<i>Departmental</i>	<i>9,030.26</i>	<i>9,839.28</i>	<i>—</i>	<i>11,422.86</i>
<i>Public service enterprises</i>	<i>180.41</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	58,500.00	30,000.00	140,000.00	64,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>58,500.00</i>	<i>30,000.00</i>	<i>140,000.00</i>	<i>64,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	550.56	600.00	1,030.63	45.55
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	550.56	600.00	1,030.63	45.55
Refunds	231.32	66.34	161.15	41.01
Agency, trust, and investment	6,263.54	7,384.45	23,910.65	6,660.53
<i>Taxes and licenses for State</i>	<i>1,610.00</i>	<i>1,820.00</i>	<i>5,950.00</i>	<i>2,100.00</i>
<i>Taxes for county</i>	<i>2,841.46</i>	<i>4,510.29</i>	<i>13,599.06</i>	<i>2,635.90</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,812.08</i>	<i>1,054.16</i>	<i>4,361.59</i>	<i>1,924.63</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$97,103.45	\$69,366.75	\$182,475.24	\$84,297.03
Premiums	—	—	—	—
Municipal indebtedness	58,500.00	30,000.00	140,000.00	64,000.00
Transfers and refunds	781.88	666.34	1,191.78	86.56
Agency, trust, and investment	6,263.54	7,384.45	23,910.65	6,660.53
Total receipts	\$162,648.87	\$107,417.54	\$347,577.67	\$155,044.12
Balance on hand, including funds	22,704.16	6,143.86	6,384.15	34,337.35
GRAND TOTAL	\$185,353.03	\$113,561.40	\$353,961.82	\$189,381.47

Graded According to Population of 1930 — Continued.

PAYMENTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
Maintenance	\$76,510.45	\$51,543.97	\$137,403.16	\$72,921.71
<i>Departmental</i>	<i>56,826.50</i>	<i>49,973.41</i>	<i>129,558.38</i>	<i>72,172.08</i>
General government	5,057.57	3,860.47	12,499.73	4,267.02
Protection of persons and property	5,881.50	490.61	15,648.11	5,491.08
Health and sanitation	1,925.73	1,331.00	5,541.18	2,958.81
Highways	12,500.23	11,313.86	33,802.68	19,736.58
Charities	6,101.11	5,967.52	11,130.02	5,395.75
Soldiers' benefits	428.00	598.83	203.00	357.00
Schools	22,093.89	24,664.63	47,101.79	32,659.30
Libraries	1,155.12	273.78	1,550.63	450.93
Recreation	718.86	300.00	219.55	—
Pensions	—	—	—	—
Unclassified	964.49	1,172.71	1,861.69	855.61
<i>Public service enterprises</i>	<i>18,343.91</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	18,126.92	—	—	—
Water	200.00	—	—	—
All other	16.99	—	—	—
<i>Cemeteries</i>	<i>1,311.88</i>	<i>1,570.56</i>	<i>7,844.78</i>	<i>749.63</i>
<i>Administration of trust funds</i>	<i>28.16</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,207.62	2,190.93	7,305.57	2,107.55
<i>Loans, general purposes</i>	<i>2,167.62</i>	<i>2,190.93</i>	<i>7,305.57</i>	<i>2,107.55</i>
<i>Loans, public service enterprises</i>	<i>40.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,615.40	15,383.11	11,931.87	13,600.74
<i>Departmental</i>	<i>14,863.30</i>	<i>15,383.11</i>	<i>11,931.87</i>	<i>13,600.74</i>
General government	258.62	107.80	3,750.25	—
Protection of persons and property	—	—	6,863.20	—
Health and sanitation	—	—	—	—
Highways	14,604.68	15,275.31	33.40	13,600.74
Charities	—	—	—	—
Schools	—	—	1,285.02	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>8,752.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	8,452.10	—	—	—
Water	300.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	59,152.92	33,000.00	165,700.00	83,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>15,700.00</i>	<i>3,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>30,000.00</i>	<i>150,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>152.92</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	550.56	600.00	1,030.63	45.55
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>550.56</i>	<i>600.00</i>	<i>1,030.63</i>	<i>45.55</i>
Refunds	231.32	66.34	161.15	41.01
Agency, trust, and investment	6,348.92	7,663.94	23,191.58	6,739.54
<i>Taxes and licenses for State</i>	<i>1,610.00</i>	<i>1,820.00</i>	<i>5,950.00</i>	<i>2,100.00</i>
<i>Taxes for county</i>	<i>2,841.46</i>	<i>4,510.29</i>	<i>13,599.06</i>	<i>2,635.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,897.46</i>	<i>1,333.65</i>	<i>3,642.52</i>	<i>2,003.64</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$78,718.07	\$53,734.90	\$144,708.73	\$75,029.26
Permanent debt (except from sinking funds)	4,000.00	3,000.00	15,700.00	3,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,615.40	15,383.11	11,931.87	13,600.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,152.92	30,000.00	150,000.00	80,000.00
Transfers (except to sinking funds) and refunds	781.88	666.34	1,191.78	86.56
Agency, trust, and investment	6,348.92	7,663.94	23,191.58	6,739.54
Total payments	\$168,617.19	\$110,448.29	\$346,723.96	\$178,756.10
Balance on hand, including funds	16,735.84	3,113.11	7,237.86	10,625.37
GRAND TOTAL	\$185,353.03	\$113,561.40	\$353,961.82	\$189,381.47

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
REVENUE.	\$200,273.83	\$61,325.23	\$170,109.51	\$237,679.30
General	177,403.81	55,296.45	139,242.75	180,903.51
<i>Taxes</i>	<i>174,001.44</i>	<i>40,551.58</i>	<i>136,723.36</i>	<i>178,995.63</i>
Property, poll, and income	170,209.98	39,069.30	133,752.91	176,380.21
Corporation, bank, etc.	3,791.46	1,482.28	2,970.45	2,615.42
<i>Licenses and permits</i>	<i>440.50</i>	<i>19.00</i>	<i>324.00</i>	<i>642.00</i>
<i>Fines and forfeits</i>	<i>440.50</i>	<i>387.20</i>	<i>240.00</i>	<i>359.40</i>
<i>Grants and gifts</i>	<i>2,521.37</i>	<i>14,338.67</i>	<i>1,892.14</i>	<i>906.48</i>
For expenses	2,521.37	11,146.38	1,892.14	906.48
For outlays	—	3,192.29	—	—
<i>All other</i>	—	—	63.25	—
Commercial	22,870.02	6,028.78	30,866.76	56,775.79
<i>Special assessments</i>	—	—	—	1,096.90
To meet expenses	—	—	—	1,096.90
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,785.23</i>	<i>5,134.71</i>	<i>6,621.99</i>	<i>7,217.30</i>
<i>Departmental</i>	<i>2,811.70</i>	<i>727.46</i>	<i>7,938.03</i>	<i>5,460.73</i>
General government	100.15	7.70	83.75	645.85
Protection of persons and property	107.20	26.27	664.15	455.77
Health and sanitation	260.71	—	4,376.62	214.42
Highways	65.25	65.00	123.20	21.30
Charities	207.87	100.00	1,480.29	2,837.52
Soldiers' benefits	24.00	126.00	252.00	541.00
Schools	1,961.76	260.00	667.48	218.22
Libraries	74.76	109.08	—	59.85
Recreation	—	—	290.54	—
Unclassified	10.00	33.41	—	466.80
<i>Public service enterprises</i>	<i>11,822.49</i>	—	<i>15,039.14</i>	<i>40,599.94</i>
Electric light	—	—	—	—
Water	11,822.49	—	15,039.14	40,599.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>370.00</i>	<i>34.94</i>	—	<i>309.40</i>
<i>Interest</i>	<i>3,080.60</i>	<i>131.67</i>	<i>1,267.60</i>	<i>2,091.52</i>
On sinking funds	—	—	—	—
On trust and investment funds	299.64	80.40	50.00	225.75
All other	2,780.96	51.27	1,217.60	1,865.77
NON-REVENUE.	\$117,591.14	\$10,682.49	\$99,557.27	\$249,653.31
Offsets to outlays	254.85	3,800.00	—	25,225.61
<i>Departmental</i>	<i>254.85</i>	<i>3,800.00</i>	—	<i>18,420.95</i>
<i>Public service enterprises</i>	—	—	—	<i>6,804.66</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	104,578.30	325.00	85,000.00	201,500.00
<i>Loans, general purposes</i>	—	—	<i>20,000.00</i>	—
<i>Loans, public service enterprises</i>	<i>14,500.00</i>	—	—	<i>11,500.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>325.00</i>	<i>65,000.00</i>	<i>190,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>78.50</i>	—	—	—
Transfers	8.00	80.40	—	457.43
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	8.00	80.40	—	457.43
Refunds	94.99	731.57	238.26	560.87
Agency, trust, and investment	12,655.00	5,745.52	14,319.01	21,909.40
<i>Taxes and licenses for State</i>	<i>4,565.43</i>	<i>1,610.00</i>	<i>4,340.00</i>	<i>5,740.00</i>
<i>Taxes for county</i>	<i>8,030.20</i>	<i>3,989.88</i>	<i>9,919.31</i>	<i>13,119.09</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>59.37</i>	<i>145.64</i>	<i>59.70</i>	<i>3,050.31</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$200,528.68	\$65,125.23	\$170,109.51	\$262,904.91
Premiums	78.30	—	—	—
Municipal indebtedness	104,500.00	325.00	85,000.00	201,500.00
Transfers and refunds	102.99	811.97	238.26	1,018.30
Agency, trust, and investment	12,655.00	5,745.52	14,319.01	21,909.40
Total receipts	\$317,864.97	\$72,007.72	\$269,666.78	\$487,332.61
Balance on hand, including funds	6,214.05	15,940.54	42,129.92	35,080.97
GRAND TOTAL	\$324,079.02	\$87,948.26	\$311,796.70	\$522,413.58

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
Maintenance	\$164,554.33	\$59,285.92	\$111,045.84	\$183,038.51
<i>Departmental</i>	<i>151,510.25</i>	<i>59,171.81</i>	<i>96,955.54</i>	<i>171,087.86</i>
General government	15,039.27	2,311.09	10,639.81	13,245.61
Protection of persons and property	35,727.39	1,283.64	7,811.90	29,347.05
Health and sanitation	14,570.88	1,486.63	14,470.85	15,940.44
Highways	27,503.66	15,856.31	22,630.42	50,698.72
Charities	2,567.96	4,331.12	4,957.14	11,029.05
Soldiers' benefits	656.10	190.00	355.00	654.00
Schools	38,948.58	30,643.41	31,869.67	44,322.98
Libraries	5,272.40	1,766.80	300.00	1,317.27
Recreation	3,535.97	96.28	2,135.29	972.75
Pensions	1,611.50	—	266.00	—
Unclassified	6,076.54	1,206.53	1,519.46	3,559.99
<i>Public service enterprises</i>	<i>10,317.37</i>	<i>—</i>	<i>13,990.55</i>	<i>11,222.00</i>
Electric light	—	—	—	—
Water	10,317.37	—	13,966.58	11,222.00
All other	—	—	23.97	—
<i>Cemeteries</i>	<i>2,726.71</i>	<i>114.11</i>	<i>99.75</i>	<i>728.65</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	10,879.38	4.88	3,127.84	29,043.69
<i>Loans, general purposes</i>	<i>5,620.12</i>	<i>4.88</i>	<i>563.57</i>	<i>5,968.69</i>
<i>Loans, public service enterprises</i>	<i>5,259.26</i>	<i>—</i>	<i>2,564.27</i>	<i>23,075.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	31,414.64	9,609.34	60,253.34	79,578.99
<i>Departmental</i>	<i>17,614.77</i>	<i>9,609.34</i>	<i>56,601.46</i>	<i>47,978.95</i>
General government	—	139.85	—	761.20
Protection of persons and property	898.09	1,799.73	—	—
Health and sanitation	8,804.05	—	45,024.08	8,169.26
Highways	7,199.06	4,998.71	8,867.25	29,219.54
Charities	—	—	—	—
Schools	713.57	978.21	2,710.13	7,026.75
Libraries	—	1,692.84	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	2,802.20
<i>Public service enterprises</i>	<i>13,799.87</i>	<i>—</i>	<i>3,651.88</i>	<i>31,600.04</i>
Electric light	—	—	—	—
Water	13,799.87	—	3,651.88	31,600.04
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	100,498.80	120.00	82,730.00	177,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,498.80</i>	<i>—</i>	<i>17,730.00</i>	<i>37,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>120.00</i>	<i>65,000.00</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8.00	80.40	—	457.43
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8.00</i>	<i>80.40</i>	<i>—</i>	<i>457.43</i>
Refunds	94.99	731.57	238.26	560.87
Agency, trust, and investment	12,814.93	5,746.83	14,309.31	21,877.72
<i>Taxes and licenses for State</i>	<i>4,565.43</i>	<i>1,610.00</i>	<i>4,340.00</i>	<i>5,740.00</i>
<i>Taxes for county</i>	<i>8,030.20</i>	<i>3,989.88</i>	<i>9,919.31</i>	<i>13,119.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>219.30</i>	<i>146.95</i>	<i>50.00</i>	<i>3,018.63</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$175,433.71	\$59,290.80	\$114,173.68	\$212,082.20
Permanent debt (except from sinking funds)	10,498.80	—	17,730.00	37,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,414.64	9,609.34	60,253.34	79,578.99
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	120.00	65,000.00	140,000.00
Transfers (except to sinking funds) and refunds	102.99	811.97	238.26	1,018.30
Agency, trust, and investment	12,814.93	5,746.83	14,309.31	21,877.72
Total payments	\$320,265.07	\$75,578.94	\$271,704.59	\$491,557.21
Balance on hand, including funds	3,813.95	12,369.32	40,092.11	30,856.37
GRAND TOTAL	\$324,079.02	\$87,948.26	\$311,796.70	\$522,413.58

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
REVENUE.	\$99,372.31	\$77,526.41	\$59,727.81	\$65,952.25
General	89,644.24	67,820.70	54,461.67	60,889.78
<i>Taxes</i>	<i>84,157.77</i>	<i>59,031.87</i>	<i>37,986.93</i>	<i>50,040.12</i>
Property, poll, and income	82,215.56	54,372.25	37,587.25	49,116.66
Corporation, bank, etc.	1,942.21	4,659.62	399.68	923.46
<i>Licenses and permits</i>	<i>460.00</i>	<i>274.02</i>	<i>75.00</i>	<i>58.00</i>
<i>Fines and forfeits</i>	<i>300.00</i>	<i>178.00</i>	<i>1,724.00</i>	<i>45.00</i>
<i>Grants and gifts</i>	<i>4,726.47</i>	<i>8,336.81</i>	<i>14,675.74</i>	<i>10,746.66</i>
For expenses	4,726.47	8,336.81	14,675.74	9,746.66
For outlays	—	—	—	1,000.00
All other	—	—	—	—
Commercial	9,728.07	9,705.71	5,266.14	5,062.47
<i>Special assessments</i>	<i>33.00</i>	<i>385.47</i>	<i>121.00</i>	<i>82.34</i>
To meet expenses	33.00	104.50	121.00	82.34
To meet outlays	—	280.97	—	—
<i>Privileges</i>	<i>5,969.42</i>	<i>3,113.68</i>	<i>2,873.32</i>	<i>2,117.61</i>
<i>Departmental</i>	<i>1,391.92</i>	<i>1,006.55</i>	<i>1,833.08</i>	<i>1,516.91</i>
General government	299.05	169.45	—	16.40
Protection of persons and property	423.97	353.25	479.75	85.10
Health and sanitation	20.00	90.71	—	—
Highways	15.00	—	—	14.50
Charities	208.00	216.31	554.14	1,048.92
Soldiers' benefits	96.00	72.00	—	312.00
Schools	247.60	60.04	789.70	24.20
Libraries	73.61	22.50	9.49	15.79
Recreation	—	10.00	—	—
Unclassified	8.69	12.29	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>4,586.59</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	4,586.59	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>480.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,853.48</i>	<i>613.42</i>	<i>438.74</i>	<i>1,345.61</i>
On sinking funds	—	—	—	—
On trust and investment funds	560.92	36.81	9.27	412.28
All other	1,292.56	576.61	429.47	933.33
NON-REVENUE.	\$107,148.67	\$52,889.24	\$57,630.65	\$81,851.36
Offsets to outlays	16,697.34	—	21,121.98	4,733.42
<i>Departmental</i>	<i>16,697.34</i>	<i>—</i>	<i>21,121.98</i>	<i>4,733.42</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	80,083.75	48,847.23	30,000.00	72,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>70,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>83.75</i>	<i>3,842.23</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Transfers	373.99	7.65	—	334.03
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	373.99	7.65	—	334.03
Refunds	.99	120.42	252.87	135.65
Agency, trust, and investment	9,992.60	3,913.94	6,255.80	4,148.26
<i>Taxes and licenses for State</i>	<i>2,940.00</i>	<i>1,750.00</i>	<i>1,610.00</i>	<i>1,260.00</i>
<i>Taxes for county</i>	<i>5,158.75</i>	<i>2,163.94</i>	<i>3,679.75</i>	<i>2,223.75</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,863.85</i>	<i>—</i>	<i>966.05</i>	<i>664.51</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$116,069.65	\$77,526.41	\$80,849.79	\$70,685.67
Premiums	—	5.00	—	—
Municipal indebtedness	80,083.75	48,842.23	30,000.00	72,500.00
Transfers and refunds	374.98	128.07	252.87	469.68
Agency, trust, and investment	9,992.60	3,913.94	6,255.80	4,148.26
Total receipts	\$206,520.98	\$130,415.65	\$117,358.46	\$147,803.61
Balance on hand, including funds	15,549.80	2,678.70	10,371.21	2,723.24
GRAND TOTAL	\$222,070.78	\$133,094.35	\$127,729.67	\$150,526.85

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
Maintenance	\$81,135.97	\$67,373.60	\$49,692.67	\$58,770.30
Departmental	79,958.15	63,036.09	49,692.67	58,770.30
General government	7,971.84	5,260.32	2,251.24	4,220.09
Protection of persons and property	13,674.12	10,196.91	2,554.33	2,716.26
Health and sanitation	1,348.53	1,651.12	1,443.81	1,006.83
Highways	15,540.76	14,808.75	10,051.51	14,317.18
Charities	700.43	1,997.35	1,851.00	3,965.29
Soldiers' benefits	76.00	24.00	239.46	1,300.00
Schools	37,555.56	26,173.49	30,009.85	28,711.54
Libraries	1,521.05	929.38	716.23	734.16
Recreation	293.50	437.55	9.00	355.45
Pensions	—	—	—	—
Unclassified	1,276.36	1,557.22	566.24	1,443.50
Public service enterprises	28.45	4,337.51	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	28.45	—	—	—
Cemeteries	1,149.37	—	—	—
Administration of trust funds	—	—	—	—
Interest	2,545.42	1,862.80	750.00	2,039.07
Loans, general purposes	2,545.42	1,414.80	760.00	2,039.07
Loans, public service enterprises	—	448.00	—	—
Loans, cemeteries	—	—	—	—
Outlays	31,357.21	10,092.30	25,908.89	17,542.39
Departmental	31,357.21	10,092.30	25,908.89	17,542.39
General government	1,073.50	549.85	—	—
Protection of persons and property	—	5,528.00	—	6,887.05
Health and sanitation	456.03	—	—	195.44
Highways	29,135.25	2,160.50	25,290.89	9,852.67
Charities	—	—	—	—
Schools	338.43	296.84	400.00	607.23
Libraries	—	—	—	—
Recreation	354.00	912.11	—	—
Unclassified	—	645.00	218.00	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	87,000.00	46,370.33	30,000.00	59,000.00
From sinking funds	—	—	—	—
From revenue and other sources	7,000.00	3,400.00	—	2,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	40,000.00	30,000.00	57,000.00
Warrants or orders, previous years	—	2,970.33	—	—
Transfers	373.99	7.65	—	334.03
To sinking funds from revenue	—	—	—	—
All other	373.99	7.65	—	334.03
Refunds	.99	120.42	252.87	135.65
Agency, trust, and investment	10,530.33	3,913.94	6,265.07	4,236.61
Taxes and licenses for State	2,940.00	1,750.00	1,610.00	1,260.00
Taxes for county	5,188.75	2,163.94	3,679.75	2,223.75
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	2,401.58	—	975.32	752.86
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$83,681.39	\$69,236.40	\$50,442.67	\$60,809.37
Permanent debt (except from sinking funds)	7,000.00	3,400.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,357.21	10,092.30	25,908.89	17,542.39
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	42,970.33	30,000.00	57,000.00
Transfers (except to sinking funds) and refunds	374.98	128.07	252.87	469.68
Agency, trust, and investment	10,530.33	3,913.94	6,265.07	4,236.61
Total payments	\$212,943.91	\$129,741.04	\$112,869.50	\$142,058.05
Balance on hand, including funds	9,126.87	3,353.31	14,860.17	8,468.80
GRAND TOTAL	\$222,070.78	\$133,094.35	\$127,729.67	\$150,526.85

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
REVENUE.	\$105,581.14	\$144,456.17	\$70,170.33	\$88,892.19
General	76,872.41	108,613.99	62,103.64	78,503.79
Taxes	67,965.96	106,906.61	60,041.12	67,095.71
Property, poll, and income	65,248.61	102,589.83	46,428.58	65,511.24
Corporation, bank, etc.	2,717.35	4,316.78	3,612.54	1,584.47
Licenses and permits	93.60	222.50	2,301.00	147.00
Fines and forfeits	125.00	64.00	115.00	414.40
Grants and gifts	8,687.85	1,420.88	11,717.22	10,846.68
For expenses	8,687.85	1,420.88	11,717.22	10,846.68
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	28,708.73	35,842.18	8,066.69	10,388.40
Special assessments	—	—	1,212.49	858.00
To meet expenses	—	—	1,212.49	858.00
To meet outlays	—	—	—	—
Privileges	5,077.62	4,611.21	3,786.30	5,385.86
Departmental	23,252.96	5,058.29	2,288.80	2,239.27
General government	441.50	155.44	5.82	—
Protection of persons and property	27.73	584.69	150.66	403.29
Health and sanitation	—	—	—	189.29
Highways	—	250.80	—	195.00
Charities	—	252.00	1,122.62	665.37
Soldiers' benefits	144.00	192.00	586.00	454.00
Schools	22,620.25	3,573.36	407.78	332.32
Libraries	—	50.00	15.92	—
Recreation	—	—	—	—
Unclassified	19.48	—	—	—
Public service enterprises	—	23,582.90	—	—
Electric light	—	—	—	—
Water	—	23,582.90	—	—
All other	—	—	—	—
Cemeteries	—	1,123.16	—	272.04
Interest	378.15	1,466.62	779.10	1,633.23
On sinking funds	—	54.77	—	428.75
On trust and investment funds	172.75	—	779.10	1,204.48
All other	205.40	1,411.85	—	—
NON-REVENUE.	\$34,516.10	\$40,773.24	\$52,387.62	\$57,668.75
Offsets to outlays	2,999.97	226.82	10,819.03	—
Departmental	2,999.97	226.82	10,819.03	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	18,000.00	20,000.00	35,000.00	50,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	18,000.00	20,000.00	35,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	3,149.50	55.81	—	150.00
From sinking funds	—	—	—	—
All other	3,149.50	55.81	—	150.00
Refunds	163.87	594.18	181.72	150.12
Agency, trust, and investment	10,202.76	19,896.43	6,386.87	7,368.63
Taxes and licenses for State	2,949.97	5,040.03	2,510.00	2,030.00
Taxes for county	7,230.04	12,703.64	4,076.87	4,639.68
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	22.75	2,152.76	—	698.95
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$108,581.11	\$144,682.99	\$80,989.36	\$88,892.19
Premiums	—	—	—	—
Municipal indebtedness	18,000.00	20,000.00	35,000.00	50,000.00
Transfers and refunds	3,313.37	649.99	181.72	300.12
Agency, trust, and investment	10,202.76	19,896.43	6,386.87	7,368.63
Total receipts	\$140,097.24	\$185,229.41	\$122,557.95	\$146,560.94
Balance on hand, including funds	9,593.64	112,044.94	10,792.76	17,533.98
GRAND TOTAL	\$149,690.88	\$297,274.35	\$133,350.71	\$164,094.92

Graded According to Population of 1930 — Continued.

PAYMENTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
Maintenance	\$83,594.62	\$83,976.30	\$67,336.36	\$80,875.18
Departmental	83,594.62	72,853.66	67,336.36	80,362.89
General government	6,894.96	7,671.87	4,744.20	4,474.33
Protection of persons and property	2,137.35	1,058.83	8,779.30	8,745.29
Health and sanitation	1,813.29	5,314.29	1,565.26	4,018.45
Highways	17,219.26	14,916.52	19,542.97	19,989.26
Charities	1,257.00	2,105.40	4,460.08	4,797.67
Soldiers' benefits	109.00	237.00	520.00	835.00
Schools	52,034.41	29,415.23	25,571.14	34,618.04
Libraries	1,252.18	981.22	704.18	324.90
Recreation	382.50	329.13	552.60	337.38
Pensions	—	—	—	—
Unclassified	494.67	824.17	896.63	2,222.57
Public service enterprises	—	8,889.91	—	—
Electric light	—	—	—	—
Water	—	8,889.91	—	—
All other	—	—	—	—
Cemeteries	—	2,232.73	—	512.29
Administration of trust funds	—	—	—	—
Interest	526.80	9,047.10	1,748.22	2,932.79
Loans, general purposes	526.80	6,527.10	1,748.22	2,932.79
Loans, public service enterprises	—	2,520.00	—	—
Loans, cemeteries	—	—	—	—
Outlays	15,384.73	99,548.78	15,318.85	659.23
Departmental	15,384.73	85,726.66	15,318.85	659.23
General government	—	—	—	182.50
Protection of persons and property	—	7,610.55	—	476.73
Health and sanitation	—	381.57	358.31	—
Highways	15,384.73	11,258.38	14,787.41	—
Charities	—	—	—	—
Schools	—	66,476.16	173.13	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	13,822.12	—	—
Electric light	—	—	—	—
Water	—	13,822.12	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	23,000.00	36,805.00	37,000.00	63,500.00
From sinking funds	—	—	—	—
From revenue and other sources	5,000.00	16,805.00	2,000.00	3,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	18,000.00	20,000.00	35,000.00	60,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	3,149.50	55.81	—	150.00
To sinking funds from revenue	—	—	—	—
All other	3,149.50	55.81	—	150.00
Refunds	163.87	594.18	181.72	150.12
Agency, trust, and investment	10,202.76	19,765.39	6,386.87	7,624.71
Taxes and licenses for State	2,949.97	5,040.03	2,310.00	2,030.00
Taxes for county	7,230.04	12,703.64	4,076.87	4,639.68
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	22.75	2,021.72	—	955.03
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$84,121.42	\$93,023.40	\$69,084.58	\$83,807.97
Permanent debt (except from sinking funds)	5,000.00	16,805.00	2,000.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,384.73	99,548.78	15,318.85	659.23
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	18,000.00	20,000.00	35,000.00	60,000.00
Transfers (except to sinking funds) and refunds	3,313.37	649.99	181.72	300.12
Agency, trust, and investment	10,202.76	19,765.39	6,386.87	7,624.71
Total payments	\$136,022.28	\$249,792.56	\$127,972.02	\$155,892.03
Balance on hand, including funds	13,668.60	47,481.79	5,378.69	8,202.89
GRAND TOTAL	\$149,690.88	\$297,274.35	\$133,350.71	\$164,094.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1493
REVENUE.	\$102,550.56	\$110,537.76	\$78,035.39	\$109,812.58
General	68,360.63	91,453.79	71,229.10	78,880.27
Taxes	52,209.06	87,597.09	59,451.71	70,799.93
Property, poll, and income	50,926.82	85,867.08	51,478.82	68,677.28
Corporation, bank, etc.	1,282.24	1,730.01	7,972.89	2,122.65
Licenses and permits	503.00	135.00	32.25	16.60
Fines and forfeits	293.50	160.00	30.00	245.00
Grants and gifts	15,555.07	3,561.70	11,715.14	7,818.84
For expenses	15,555.07	3,561.70	11,715.14	7,818.84
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	34,189.93	19,083.97	6,806.29	30,932.31
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	3,452.28	3,427.80	2,581.34	4,375.38
Departmental	3,885.82	1,888.36	3,616.26	4,200.09
General government	322.00	32.94	1,251.50	201.35
Protection of persons and property	1,292.99	100.68	28.33	—
Health and sanitation	—	—	—	525.50
Highways	383.00	20.00	88.00	917.00
Charities	1,056.84	1,386.68	1,077.86	151.34
Soldiers' benefits	72.00	102.00	234.00	—
Schools	—	8.33	884.69	1,998.04
Libraries	28.40	34.08	7.85	61.11
Recreation	—	203.65	—	—
Unclassified	730.59	—	44.03	345.75
Public service enterprises	21,946.77	11,841.30	—	14,712.12
Electric light	21,946.77	—	—	—
Water	—	11,213.15	—	14,712.12
All other	—	628.15	—	—
Cemeteries	1,633.45	—	—	670.00
Interest	3,271.61	1,926.51	608.69	6,974.72
On sinking funds	—	—	—	1,459.84
On trust and investment funds	2,556.60	929.49	265.95	4,685.13
All other	715.01	997.02	342.74	829.75
NON-REVENUE.	\$57,044.91	\$89,047.23	\$48,762.86	\$107,461.09
Offsets to outlays	17,700.05	—	12,437.12	2,490.00
Departmental	17,700.05	—	12,437.12	2,490.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	30,000.00	75,500.00	22,500.00	65,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	5,500.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	70,000.00	22,500.00	65,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,896.54	649.39	2,831.75	26,169.56
From sinking funds	—	—	—	23,000.00
All other	1,896.54	649.39	2,831.75	3,169.56
Refunds	81.12	50.14	409.67	155.47
Agency, trust, and investment	7,367.20	12,847.70	10,584.32	13,646.06
Taxes and licenses for State	1,960.00	3,430.00	3,010.00	2,660.00
Taxes for county	3,192.00	7,839.46	7,574.32	4,015.56
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,215.20	1,200.84	—	6,970.50
All other	—	377.40	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$120,250.61	\$110,537.76	\$90,472.51	\$112,302.58
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	75,500.00	22,500.00	65,000.00
Transfers and refunds	1,977.66	699.53	3,241.42	26,325.03
Agency, trust, and investment	7,367.20	12,847.70	10,584.32	13,646.06
Total receipts	\$159,595.47	\$199,584.99	\$126,798.25	\$217,273.67
Balance on hand, including funds	9,934.90	7,497.21	23,122.05	108,516.31
GRAND TOTAL	\$169,530.37	\$207,082.20	\$149,920.30	\$325,789.98

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
Maintenance	\$88,528.27	\$79,527.36	\$63,438.03	\$93,580.15
<i>Departmental</i>	<i>72,873.49</i>	<i>70,142.91</i>	<i>63,438.03</i>	<i>89,445.36</i>
General government	5,320.59	5,569.47	3,221.93	8,611.15
Protection of persons and property	6,078.58	3,764.58	2,142.71	7,312.64
Health and sanitation	2,428.82	3,782.89	1,473.15	3,069.02
Highways	22,012.42	12,076.64	17,652.35	26,672.44
Charities	2,733.95	7,012.82	4,979.85	1,225.16
Soldiers' benefits	384.00	72.00	612.00	280.00
Schools	30,358.76	33,510.22	31,221.68	37,808.39
Libraries	1,445.39	1,479.04	1,037.43	1,698.09
Recreation	112.68	1,551.77	375.00	1,946.07
Pensions	—	—	—	—
Unclassified	1,998.30	1,323.48	721.93	822.40
<i>Public service enterprises</i>	<i>13,216.93</i>	<i>9,213.65</i>	<i>—</i>	<i>3,461.84</i>
Electric light	13,216.93	—	—	—
Water	—	8,101.79	—	3,461.84
All other	—	1,111.86	—	—
<i>Cemeteries</i>	<i>2,437.85</i>	<i>170.80</i>	<i>—</i>	<i>672.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	749.00	4,494.41	1,012.49	2,901.67
<i>Loans, general purposes</i>	<i>749.00</i>	<i>2,097.82</i>	<i>1,012.49</i>	<i>1,106.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,396.59</i>	<i>—</i>	<i>1,795.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	29,642.24	19,495.81	20,421.47	6,519.49
<i>Departmental</i>	<i>24,790.23</i>	<i>11,383.47</i>	<i>20,421.47</i>	<i>4,000.29</i>
General government	100.00	807.57	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	24,190.23	10,414.13	20,192.10	3,124.02
Charities	—	—	—	—
Schools	—	161.77	229.37	422.77
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	500.00	—	—	453.50
<i>Public service enterprises</i>	<i>4,852.01</i>	<i>8,112.34</i>	<i>—</i>	<i>2,519.20</i>
Electric light	4,852.01	—	—	—
Water	—	8,112.34	—	2,519.20
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	82,129.19	24,500.00	83,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>23,000.00</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>12,129.19</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>70,000.00</i>	<i>22,500.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,896.54	649.39	2,831.75	26,169.56
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>825.00</i>
<i>All other</i>	<i>1,896.54</i>	<i>649.39</i>	<i>2,831.75</i>	<i>25,344.56</i>
Refunds	81.12	50.14	409.67	155.47
Agency, trust, and investment	7,592.44	13,127.80	10,850.27	17,035.43
<i>Taxes and licenses for State</i>	<i>1,960.00</i>	<i>3,430.00</i>	<i>3,010.00</i>	<i>2,660.00</i>
<i>Taxes for county</i>	<i>3,192.00</i>	<i>7,839.46</i>	<i>7,674.32</i>	<i>4,015.56</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,440.44</i>	<i>1,480.94</i>	<i>265.95</i>	<i>10,359.87</i>
<i>All other</i>	<i>—</i>	<i>377.40</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$89,277.27	\$84,021.77	\$64,450.52	\$96,481.82
Permanent debt (except from sinking funds)	—	12,129.19	2,000.00	—
Sinking fund requirements from revenue	—	—	—	825.00
Outlays	29,642.24	19,495.81	20,421.47	6,519.49
Permanent debt from sinking funds	—	—	—	23,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	70,000.00	22,500.00	60,000.00
Transfers (except to sinking funds) and refunds	1,977.66	699.53	3,241.42	25,500.03
Agency, trust, and investment	7,592.44	13,127.80	10,850.27	17,035.43
Total payments	\$158,489.61	\$199,474.10	\$123,463.68	\$229,361.77
Balance on hand, including funds	11,040.76	7,608.10	26,456.62	96,428.21
GRAND TOTAL	\$169,530.37	\$207,082.20	\$149,920.30	\$325,789.98

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
REVENUE.	\$101,294.52	\$77,005.96	\$85,249.35	\$105,323.93
General	90,307.67	65,206.14	55,318.64	73,644.81
Taxes	82,682.95	57,576.22	43,824.96	57,173.17
Property, poll, and income	77,008.76	56,334.70	40,701.28	54,466.63
Corporation, bank, etc.	5,574.19	1,241.52	3,123.68	2,706.54
Licenses and permits	238.00	578.50	5.00	228.00
Fines and forfeits	315.65	365.40	82.75	640.60
Grants and gifts	7,171.07	6,686.02	11,405.93	15,603.04
For expenses	7,171.07	6,686.02	11,392.18	15,603.04
For outlays	—	—	13.75	—
All other	—	—	—	—
Commercial	10,986.85	11,799.82	29,930.71	31,679.12
Special assessments	497.35	—	—	—
To meet expenses	497.35	—	—	—
To meet outlays	—	—	—	—
Privileges	5,123.36	3,462.20	2,514.27	2,853.24
Departmental	2,925.08	5,110.78	4,098.64	658.28
General government	148.31	254.00	654.35	125.28
Protection of persons and property	254.06	437.19	72.93	14.50
Health and sanitation	20.00	—	—	221.49
Highways	1,255.47	1.00	3.00	—
Charities	144.00	286.58	803.01	—
Soldiers' benefits	1,004.49	401.78	—	126.00
Schools	8.75	10	2,502.59	153.54
Libraries	—	96.77	52.38	17.47
Recreation	90.00	—	—	—
Unclassified	317.15	3,633.36	10.38	—
Public service enterprises	—	170.10	22,009.79	23,172.98
Electric light	—	—	22,009.79	20,485.12
Water	317.15	170.10	—	2,687.86
All other	107.40	415.00	50.00	926.11
Cemeteries	2,016.51	2,643.74	958.01	4,068.51
Interest	—	—	—	—
On sinking funds	—	1,485.14	68.59	882.59
On trust and investment funds	1,956.51	1,158.60	889.42	3,185.92
All other	—	—	—	—
NON-REVENUE.	\$49,874.51	\$52,130.95	\$83,454.68	\$123,578.39
Offsets to outlays	17,216.77	17,544.63	23,486.43	36,000.00
Departmental	17,216.77	17,544.63	22,812.00	36,000.00
Public service enterprises	—	—	674.43	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,000.00	28,000.00	55,000.00	76,036.00
Loans, general purposes	—	—	—	16,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	28,000.00	55,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	36.00
Premiums	—	—	—	—
Transfers	2,238.50	986.50	122.99	3,505.05
From sinking funds	2,238.50	986.50	122.99	3,505.05
All other	—	—	—	—
Refunds	648.62	125.57	121.50	196.22
Agency, trust, and investment	9,770.62	5,474.25	4,723.76	7,841.12
Taxes and licenses for State	2,660.00	1,615.46	1,680.00	1,890.00
Taxes for county	6,079.58	2,841.46	2,656.98	2,989.11
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,031.04	1,017.33	386.78	2,962.01
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	118,511.29	94,550.59	108,735.78	141,323.93
Premiums	—	—	—	36.00
Municipal indebtedness	20,000.00	28,000.00	55,000.00	76,000.00
Transfers and refunds	2,887.12	1,112.07	244.49	3,701.27
Agency, trust, and investment	9,770.62	5,474.25	4,723.76	7,841.12
Total receipts	\$151,169.03	\$129,136.91	\$168,704.03	\$228,902.32
Balance on hand, including funds	31,435.06	9,752.35	3,072.00	42,578.82
GRAND TOTAL	\$182,604.09	\$138,889.26	\$171,776.03	\$271,481.14

Graded According to Population of 1930 — Continued.

PAYMENTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
Maintenance	\$74,406.31	\$59,128.33	\$74,456.37	\$80,995.91
<i>Departmental</i>	<i>73,843.48</i>	<i>55,223.30</i>	<i>60,563.89</i>	<i>62,201.93</i>
General government	6,778.81	6,920.99	5,731.43	5,247.86
Protection of persons and property	6,513.54	4,790.81	1,708.75	2,984.27
Health and sanitation	3,201.74	2,270.95	1,839.63	2,914.57
Highways	16,979.47	9,663.44	14,175.17	15,959.31
Charities	3,544.97	3,697.58	3,340.34	2,182.65
Soldiers' benefits	397.36	1,020.56	72.00	370.00
Schools	33,990.09	24,730.22	31,201.22	30,089.65
Libraries	500.00	1,156.29	641.48	704.50
Recreation	150.00	593.98	533.40	125.00
Pensions	—	—	—	—
Unclassified	1,787.50	3,378.48	1,320.47	1,624.12
<i>Public service enterprises</i>	<i>209.43</i>	<i>—</i>	<i>13,662.98</i>	<i>17,324.86</i>
Electric light	—	—	13,662.98	13,519.86
Water	—	—	—	3,805.00
All other	209.43	—	—	—
<i>Cemeteries</i>	<i>353.40</i>	<i>905.03</i>	<i>229.50</i>	<i>1,423.12</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>46.00</i>
Interest	360.00	2,629.32	5,203.99	8,538.52
<i>Loans, general purposes</i>	<i>360.00</i>	<i>2,629.32</i>	<i>2,858.99</i>	<i>3,795.52</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,345.00</i>	<i>4,743.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	35,903.02	22,325.64	32,252.07	67,339.34
<i>Departmental</i>	<i>35,903.02</i>	<i>22,325.64</i>	<i>29,019.68</i>	<i>60,823.97</i>
General government	—	100.00	—	—
Protection of persons and property	2,100.00	258.17	625.06	6,500.00
Health and sanitation	—	249.73	—	—
Highways	33,587.00	17,784.18	27,112.11	50,417.32
Charities	—	—	—	—
Schools	85.02	3,000.00	1,078.00	3,906.65
Libraries	—	—	78.51	—
Recreation	131.00	—	—	—
Unclassified	—	933.56	126.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,232.39</i>	<i>6,515.37</i>
Electric light	—	—	3,232.39	1,556.01
Water	—	—	—	4,959.36
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	33,000.00	47,800.00	77,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>15,000.00</i>	<i>7,800.00</i>	<i>7,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>40,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,238.50	986.50	122.99	3,505.05
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,238.50</i>	<i>986.50</i>	<i>122.99</i>	<i>3,505.05</i>
Refunds	648.62	125.57	121.50	196.22
Agency, trust, and investment	9,782.70	5,772.89	4,669.36	6,691.91
<i>Taxes and licenses for State</i>	<i>2,660.00</i>	<i>1,615.46</i>	<i>1,680.00</i>	<i>1,890.00</i>
<i>Taxes for county</i>	<i>6,079.58</i>	<i>2,841.46</i>	<i>2,656.98</i>	<i>2,989.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,043.12</i>	<i>1,315.97</i>	<i>332.38</i>	<i>1,812.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$74,766.31	\$61,757.65	\$79,660.36	\$89,534.43
Permanent debt (except from sinking funds)	—	15,000.00	7,800.00	7,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	35,903.02	22,325.64	32,252.07	67,339.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	28,000.00	40,000.00	70,000.00
Transfers (except to sinking funds) and refunds	2,887.12	1,112.07	244.49	3,701.27
Agency, trust, and investment	9,782.70	5,772.89	4,669.36	6,691.91
Total payments	\$143,339.15	\$123,968.25	\$164,626.28	\$244,566.95
Balance on hand, including funds	39,264.94	14,921.01	7,149.75	26,914.19
GRAND TOTAL	\$182,604.09	\$138,889.26	\$171,776.03	\$271,481.14

¹ Includes \$411.33 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
REVENUE.	\$131,521.75	\$91,587.29	\$72,238.15	\$71,116.34
General	81,968.55	82,097.89	68,181.31	63,883.67
<i>Taxes</i>	<i>74,026.42</i>	<i>70,328.68</i>	<i>66,568.33</i>	<i>44,282.20</i>
Property, poll, and income	71,043.99	68,156.32	51,286.26	39,815.15
Corporation, bank, etc.	2,982.43	2,172.26	5,282.07	4,467.05
<i>Licenses and permits</i>	<i>132.50</i>	<i>176.50</i>	<i>66.00</i>	<i>51.00</i>
<i>Fines and forfeits</i>	<i>53.75</i>	<i>321.70</i>	<i>224.20</i>	—
<i>Grants and gifts</i>	<i>7,755.88</i>	<i>11,271.11</i>	<i>11,322.78</i>	<i>19,550.47</i>
For expenses	7,755.88	11,271.11	11,322.78	19,550.47
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	49,553.20	9,489.40	4,056.84	7,232.67
<i>Special assessments</i>	—	<i>72.00</i>	<i>139.35</i>	—
To meet expenses	—	72.00	139.35	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,042.44</i>	<i>3,437.94</i>	<i>2,820.33</i>	<i>2,877.92</i>
<i>Departmental</i>	<i>6,036.81</i>	<i>1,470.90</i>	<i>385.09</i>	<i>2,705.16</i>
General government	308.02	233.80	—	90.25
Protection of persons and property	96.08	508.40	20.34	24.70
Health and sanitation	436.90	—	—	—
Highways	4,290.52	19.50	225.00	551.41
Charities	629.90	40.00	111.75	1,198.94
Soldiers' benefits	132.00	532.00	—	24.00
Schools	2.65	16.00	—	810.66
Libraries	140.74	82.00	8.00	5.20
Recreation	—	—	—	—
Unclassified	—	39.20	20.00	—
<i>Public service enterprises</i>	<i>31,067.13</i>	—	—	—
Electric light	23,664.52	—	—	—
Water	7,402.61	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,180.48</i>	<i>51.69</i>	—	—
<i>Interest</i>	<i>5,226.34</i>	<i>4,456.97</i>	<i>712.07</i>	<i>1,649.59</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,921.30	2,455.16	167.51	737.81
All other	1,305.04	2,001.81	544.56	911.78
NON-REVENUE.	\$79,215.94	\$91,235.22	\$80,292.96	\$28,546.68
Offsets to outlays	14,704.25	—	13,465.70	3,000.00
<i>Departmental</i>	<i>6,000.00</i>	—	<i>13,465.70</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	<i>8,704.25</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	45,000.00	72,000.00	61,981.00	15,000.00
<i>Loans, general purposes</i>	—	<i>17,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>55,000.00</i>	<i>61,981.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,413.66	2,362.10	36.05	3,569.50
<i>From sinking funds</i>	—	—	—	—
All other	1,413.66	2,362.10	36.05	3,569.50
Refunds	1,420.12	121.24	896.27	180.04
Agency, trust, and investment	16,677.91	16,751.88	3,913.94	6,797.14
<i>Taxes and licenses for State</i>	<i>2,520.45</i>	<i>2,520.00</i>	<i>1,750.00</i>	<i>1,820.00</i>
<i>Taxes for county</i>	<i>3,804.22</i>	<i>9,099.09</i>	<i>2,163.94</i>	<i>4,475.74</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>10,353.24</i>	<i>5,132.79</i>	—	—
All other	—	—	—	501.40
RECAPITULATION.				
Revenue and offsets to outlays	\$146,226.00	\$91,587.29	\$85,703.85	\$74,116.34
Premiums	—	—	—	—
Municipal indebtedness	45,000.00	72,000.00	61,981.00	15,000.00
Transfers and refunds	2,833.78	2,483.34	932.32	3,749.54
Agency, trust, and investment	16,677.91	16,751.88	3,913.94	6,797.14
Total receipts	\$210,737.69	\$182,822.51	\$152,531.11	\$99,663.02
Balance on hand, including funds	20,336.70	23,404.42	22,424.27	25,181.54
GRAND TOTAL	\$231,074.39	\$206,226.93	\$174,955.38	\$124,844.56

Graded According to Population of 1930 — Continued.

PAYMENTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
Maintenance	\$91,058.86	\$81,231.66	\$67,061.87	\$65,996.28
<i>Departmental</i>	<i>69,240.99</i>	<i>81,105.07</i>	<i>67,061.87</i>	<i>65,796.28</i>
General government	5,733.67	8,062.32	3,662.04	2,576.89
Protection of persons and property	5,211.12	8,202.08	4,682.96	770.20
Health and sanitation	3,075.49	3,176.65	956.06	1,887.68
Highways	20,370.46	20,507.23	20,577.83	21,628.50
Charities	996.08	4,293.61	6,498.30	1,658.51
Soldiers' benefits	180.00	—	—	—
Schools	28,319.92	33,341.00	29,104.76	35,173.32
Libraries	2,270.51	2,975.05	436.62	615.55
Recreation	753.76	206.00	45.40	17.50
Pensions	—	—	—	—
Unclassified	2,329.98	341.13	1,097.90	1,468.13
<i>Public service enterprises</i>	<i>21,161.41</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	18,136.05	—	—	—
Water	3,025.36	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>656.46</i>	<i>126.59</i>	<i>—</i>	<i>200.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,632.45	3,470.04	2,425.31	220.02
<i>Loans, general purposes</i>	<i>2,384.45</i>	<i>3,470.04</i>	<i>2,425.31</i>	<i>220.02</i>
<i>Loans, public service enterprises</i>	<i>1,248.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	36,035.37	27,814.40	21,209.02	4,082.97
<i>Departmental</i>	<i>12,502.88</i>	<i>27,814.40</i>	<i>21,209.02</i>	<i>4,082.97</i>
General government	109.75	—	87.50	—
Protection of persons and property	—	10,517.13	2,051.01	—
Health and sanitation	—	—	—	—
Highways	8,892.00	15,782.00	19,070.51	4,082.97
Charities	—	—	—	—
Schools	876.13	1,515.27	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	2,625.00	—	—	—
<i>Public service enterprises</i>	<i>23,532.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	6,128.01	—	—	—
Water	17,404.48	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	56,550.00	53,500.00	71,000.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,550.00</i>	<i>3,500.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>50,000.00</i>	<i>70,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,413.66	2,362.10	36.05	3,569.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,413.66</i>	<i>2,362.10</i>	<i>36.05</i>	<i>3,569.50</i>
Refunds	1,420.12	121.24	896.27	180.04
Agency, trust, and investment	16,155.48	17,796.88	4,081.45	7,081.45
<i>Taxes and licenses for State</i>	<i>2,520.45</i>	<i>2,520.00</i>	<i>1,750.00</i>	<i>1,820.00</i>
<i>Taxes for county</i>	<i>3,804.22</i>	<i>9,099.09</i>	<i>2,163.94</i>	<i>4,475.74</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,830.81</i>	<i>6,177.79</i>	<i>167.51</i>	<i>284.31</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>501.40</i>
RECAPITULATION.				
Maintenance and interest	\$94,691.31	\$84,701.70	\$69,487.18	\$66,216.30
Permanent debt (except from sinking funds)	11,550.00	3,500.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	36,035.37	27,814.40	21,209.02	4,082.97
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	50,000.00	70,000.00	15,000.00
Transfers (except to sinking funds) and refunds	2,833.78	2,483.34	932.32	3,749.54
Agency, trust, and investment	16,155.48	17,796.88	4,081.45	7,081.45
Total payments	\$206,265.94	\$186,296.32	\$166,709.97	\$96,130.26
Balance on hand, including funds	24,808.45	19,930.61	8,245.41	28,714.30
GRAND TOTAL	\$231,074.39	\$206,226.93	\$174,955.38	\$124,844.56

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
REVENUE.	\$86,777.43	\$59,426.86	\$77,984.85	\$72,508.16
General	78,737.03	51,819.74	55,119.96	61,222.34
Taxes	63,638.13	38,029.69	43,599.40	47,229.80
Property, poll, and income	57,529.99	37,720.63	43,155.14	41,429.39
Corporation, bank, etc.	6,108.14	309.06	444.26	5,800.41
Licenses and permits	173.50	70.50	154.00	160.00
Fines and forfeits	90.00	828.35	30.00	90.00
Grants and gifts	14,813.41	12,891.20	11,336.56	13,742.54
For expenses	14,813.41	12,891.20	11,336.56	8,730.54
For outlays	—	—	—	5,012.00
All other	21.99	—	—	—
Commercial	8,040.40	7,607.12	22,864.89	11,285.82
Special assessments	648.99	277.00	716.54	29.50
To meet expenses	648.99	277.00	716.54	29.50
To meet outlays	—	—	—	—
Privileges	3,410.79	1,789.33	3,143.55	2,949.16
Departmental	2,858.64	3,535.41	1,082.60	1,617.88
General government	167.50	93.00	132.20	474.50
Protection of persons and property	471.23	164.95	160.55	709.44
Health and sanitation	15.00	—	—	—
Highways	180.00	3,051.45	—	104.50
Charities	1,659.00	117.85	456.44	—
Soldiers' benefits	230.11	—	216.00	252.00
Schools	102.05	83.55	70.26	27.60
Libraries	25.00	24.61	22.15	49.84
Recreation	—	—	—	—
Unclassified	8.75	—	25.00	—
Public service enterprises	—	—	16,817.35	5,536.24
Electric light	—	—	16,817.35	—
Water	—	—	—	3,536.24
All other	—	—	—	—
Cemeteries	616.25	131.00	273.27	790.09
Interest	505.73	1,874.38	831.58	2,362.95
On sinking funds	—	—	—	—
On trust and investment funds	56.71	1,374.32	90.57	1,529.46
All other	449.02	500.06	741.01	833.49
NON-REVENUE.	\$38,548.33	\$44,313.06	\$66,752.61	\$68,869.27
Offsets to outlays	7,000.00	8,000.00	26,721.70	8,366.40
Departmental	7,000.00	8,000.00	26,522.33	8,366.40
Public service enterprises	—	—	199.37	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,000.00	30,000.00	34,500.00	55,000.00
Loans, general purposes	—	—	1,000.00	—
Loans, public service enterprises	—	—	—	31,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	30,000.00	33,500.00	24,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	49.38	2,640.45	51.67	—
From sinking funds	—	—	—	—
All other	49.38	2,640.45	51.67	—
Refunds	64.39	38.75	395.27	193.79
Agency, trust, and investment	11,434.56	3,633.86	5,083.97	5,309.08
Taxes and licenses for State	2,800.00	1,194.04	1,685.70	1,610.00
Taxes for county	6,399.56	1,912.33	2,965.00	2,622.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,488.25	527.49	433.27	1,077.08
All other	746.75	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$93,777.43	\$67,426.86	\$104,706.55	\$80,874.56
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	30,000.00	34,500.00	55,000.00
Transfers and refunds	113.77	2,679.20	446.94	193.79
Agency, trust, and investment	11,434.56	3,633.86	5,083.97	5,309.08
Total receipts	\$125,325.76	\$103,739.92	\$144,737.46	\$141,377.43
Balance on hand, including funds	22,407.89	17,150.87	11,823.05	10,261.61
GRAND TOTAL	\$147,733.65	\$120,890.79	\$156,560.51	\$151,639.04

Graded According to Population of 1930 — Continued.

PAYMENTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
Maintenance	\$67,112.13	\$59,032.74	\$63,586.16	\$58,110.07
<i>Departmental</i>	<i>65,984.92</i>	<i>58,215.79</i>	<i>53,279.43</i>	<i>53,770.27</i>
General government	6,165.99	4,113.83	3,256.93	6,535.69
Protection of persons and property	3,482.64	6,349.62	3,434.41	3,786.40
Health and sanitation	1,777.81	189.75	667.13	1,258.17
Highways	17,089.10	16,549.22	13,108.52	11,954.12
Charities	2,725.69	1,622.96	4,636.60	2,320.92
Soldiers' benefits	204.00	—	346.34	663.00
Schools	33,120.25	26,295.64	25,824.01	23,146.62
Libraries	409.91	1,190.92	704.16	1,671.08
Recreation	299.08	—	291.90	184.64
Pensions	—	—	—	—
Unclassified	710.45	1,903.85	1,009.43	2,249.63
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>9,673.46</i>	<i>3,032.14</i>
Electric light	—	—	9,673.46	—
Water	—	—	—	3,032.14
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,127.21</i>	<i>801.95</i>	<i>633.27</i>	<i>1,307.66</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>15.00</i>	<i>—</i>	<i>—</i>
Interest	429.10	899.13	1,745.63	1,931.36
<i>Loans, general purposes</i>	<i>429.10</i>	<i>899.13</i>	<i>1,577.63</i>	<i>1,331.86</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>168.00</i>	<i>600.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,204.93	12,470.69	40,543.95	39,326.52
<i>Departmental</i>	<i>13,204.93</i>	<i>12,069.41</i>	<i>35,904.00</i>	<i>11,790.73</i>
General government	—	—	—	—
Protection of persons and property	770.65	1,909.69	—	624.00
Health and sanitation	—	—	260.59	—
Highways	11,281.93	10,159.72	26,347.78	-11,166.73
Charities	—	—	—	—
Schools	562.48	—	9,295.63	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	589.87	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,639.95</i>	<i>27,535.79</i>
Electric light	—	—	4,639.95	—
Water	—	—	—	27,535.79
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>401.28</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,000.00	28,033.77	33,595.00	28,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>—</i>	<i>5,095.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>28,500.00</i>	<i>24,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>33.77</i>	<i>—</i>	<i>—</i>
Transfers	49.38	2,640.45	51.67	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>49.38</i>	<i>2,640.45</i>	<i>51.67</i>	<i>—</i>
Refunds	64.39	38.75	395.27	193.79
Agency, trust, and investment	11,556.56	3,640.29	5,119.19	6,228.84
<i>Taxes and licenses for State</i>	<i>2,800.00</i>	<i>1,194.04</i>	<i>1,685.70</i>	<i>1,610.00</i>
<i>Taxes for county</i>	<i>6,399.56</i>	<i>1,912.33</i>	<i>2,965.00</i>	<i>2,622.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,610.25</i>	<i>533.92</i>	<i>468.49</i>	<i>1,996.84</i>
<i>All other</i>	<i>746.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$67,541.23	\$59,931.87	\$65,331.79	\$60,041.43
Permanent debt (except from sinking funds)	2,000.00	—	5,095.00	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,204.93	12,470.69	40,543.95	39,326.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	28,033.77	28,500.00	24,000.00
Transfers (except to sinking funds) and refunds	113.77	2,679.20	446.94	193.79
Agency, trust, and investment	11,556.56	3,640.29	5,119.19	6,228.84
Total payments	\$114,416.49	\$106,755.82	\$145,036.87	\$133,790.58
Balance on hand, including funds	33,317.16	14,134.97	11,523.64	17,848.46
GRAND TOTAL	\$147,733.65	\$120,890.79	\$156,560.51	\$151,639.04

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
REVENUE.	\$152,267.79	\$37,595.39	\$115,084.64	\$75,570.62
General	141,615.68	34,522.62	108,790.49	70,564.75
<i>Taxes</i>	<i>139,400.44</i>	<i>29,100.48</i>	<i>101,821.70</i>	<i>61,495.07</i>
Property, poll, and income	136,981.91	25,098.62	99,326.83	44,438.58
Corporation, bank, etc.	2,418.53	4,001.86	2,494.87	17,056.49
<i>Licenses and permits</i>	<i>1,828.07</i>	<i>33.00</i>	<i>188.60</i>	<i>38.00</i>
<i>Fines and forfeits</i>	<i>72.00</i>	<i>—</i>	<i>78.30</i>	<i>61.80</i>
<i>Grants and gifts</i>	<i>315.17</i>	<i>5,889.14</i>	<i>6,761.99</i>	<i>8,969.88</i>
For expenses	315.17	5,889.14	5,351.99	8,969.88
For outlays	—	—	1,400.00	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	10,652.11	3,072.77	6,294.15	5,005.87
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>160.65</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	160.65
<i>Privileges</i>	<i>4,306.15</i>	<i>1,302.50</i>	<i>4,474.95</i>	<i>1,828.38</i>
<i>Departmental</i>	<i>3,929.10</i>	<i>1,475.14</i>	<i>280.42</i>	<i>2,342.13</i>
General government	121.79	—	35.26	606.04
Protection of persons and property	442.02	6.22	39.38	100.65
Health and sanitation	287.21	—	—	—
Highways	244.50	—	—	20.50
Charities	1,810.23	1,418.47	120.30	1,053.11
Soldiers' benefits	—	—	—	—
Schools	35.00	16.00	4.50	351.98
Libraries	404.60	—	80.98	75.00
Recreation	583.75	—	—	—
Unclassified	—	34.45	—	134.85
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>404.64</i>	<i>—</i>	<i>796.90</i>	<i>23.00</i>
<i>Interest</i>	<i>2,012.22</i>	<i>295.13</i>	<i>741.88</i>	<i>651.71</i>
On sinking funds	—	—	—	—
On trust and investment funds	854.84	—	120.14	106.31
All other	1,157.38	295.13	621.74	545.40
NON-REVENUE.	\$85,212.91	\$25,708.18	\$64,369.66	\$39,546.01
Offsets to outlays	30.00	1,500.00	—	3,696.26
<i>Departmental</i>	<i>30.00</i>	<i>1,500.00</i>	<i>—</i>	<i>3,696.26</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	70,000.00	20,000.00	40,000.00	25,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	4,000.00	300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>	<i>300.00</i>
Refunds	98.69	65.10	420.12	236.45
Agency, trust, and investment	15,084.22	4,143.08	19,949.54	10,313.30
<i>Taxes and licenses for State</i>	<i>4,200.00</i>	<i>1,194.04</i>	<i>4,214.24</i>	<i>2,800.00</i>
<i>Taxes for county</i>	<i>10,586.38</i>	<i>2,949.04</i>	<i>10,586.38</i>	<i>6,885.75</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>297.84</i>	<i>—</i>	<i>5,148.92</i>	<i>627.55</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$152,297.79	\$39,095.39	\$115,084.64	\$79,266.88
Premiums	—	—	—	—
Municipal indebtedness	70,000.00	20,000.00	40,000.00	25,000.00
Transfers and refunds	98.69	65.10	4,420.12	536.45
Agency, trust, and investment	15,084.22	4,143.08	19,949.54	10,313.30
Total receipts	\$237,480.70	\$63,303.57	\$179,454.30	\$115,116.63
Balance on hand, including funds	13,722.24	3,761.24	33,683.82	26,696.30
GRAND TOTAL	\$251,202.94	\$67,064.81	\$213,138.12	\$141,812.93

Graded According to Population of 1930 — Continued.

PAYMENTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
Maintenance	\$113,148.56	\$30,960.98	\$66,173.68	\$61,220.58
<i>Departmental</i>	<i>111,860.87</i>	<i>30,960.98</i>	<i>64,863.42</i>	<i>61,004.98</i>
General government	9,359.63	1,704.35	6,351.73	5,411.71
Protection of persons and property	17,710.34	752.43	10,811.27	3,388.71
Health and sanitation	7,894.23	361.50	6,735.74	1,872.42
Highways	29,373.26	4,267.52	7,347.32	8,636.81
Charities	10,170.68	3,901.07	5,494.71	6,941.36
Soldiers' benefits	—	—	50.00	—
Schools	26,528.82	19,758.59	24,835.75	31,813.26
Libraries	1,194.19	100.00	1,711.33	1,080.10
Recreation	8,781.35	—	493.49	455.23
Pensions	—	—	—	—
Unclassified	848.37	115.52	1,032.08	1,405.38
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,287.69</i>	<i>—</i>	<i>1,310.26</i>	<i>216.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,850.78	1,211.05	3,258.46	487.50
<i>Loans, general purposes</i>	<i>6,850.78</i>	<i>1,211.05</i>	<i>3,258.46</i>	<i>487.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,397.52	3,894.02	46,478.42	11,396.59
<i>Departmental</i>	<i>8,397.52</i>	<i>3,894.02</i>	<i>46,478.42</i>	<i>10,900.11</i>
General government	734.70	—	—	—
Protection of persons and property	6,105.95	—	700.00	800.34
Health and sanitation	986.47	—	—	1,981.42
Highways	—	3,894.02	34,070.05	7,759.67
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	11,708.37	317.48
Recreation	—	—	—	41.20
Unclassified	570.40	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>496.48</i>
Municipal indebtedness	86,350.00	23,000.00	47,625.00	25,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,350.00</i>	<i>3,000.00</i>	<i>17,625.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	4,000.00	300.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>	<i>300.00</i>
Refunds	98.69	65.10	420.12	236.45
Agency, trust, and investment	15,571.32	4,143.08	16,074.18	10,399.12
<i>Taxes and licenses for State</i>	<i>4,200.00</i>	<i>1,194.04</i>	<i>4,214.24</i>	<i>2,800.00</i>
<i>Taxes for county</i>	<i>10,586.38</i>	<i>2,949.04</i>	<i>10,586.38</i>	<i>6,885.75</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>784.94</i>	<i>—</i>	<i>1,273.56</i>	<i>713.37</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$119,999.34	\$32,172.03	\$69,432.14	\$61,708.08
Permanent debt (except from sinking funds)	16,350.00	3,000.00	17,625.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,397.52	3,894.02	46,478.42	11,396.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	20,000.00	40,000.00	25,000.00
Transfers (except to sinking funds) and refunds	98.69	65.10	4,420.12	536.45
Agency, trust, and investment	15,571.32	4,143.08	16,074.18	10,399.12
Total payments	\$230,416.87	\$63,274.23	\$184,029.86	\$109,040.24
<i>Balance on hand, including funds</i>	<i>20,786.07</i>	<i>3,790.58</i>	<i>29,108.26</i>	<i>32,772.69</i>
GRAND TOTAL	\$251,202.94	\$67,064.81	\$213,138.12	\$141,812.93

¹ Includes \$125 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
REVENUE.	\$68,895.03	\$51,470.56	\$107,130.90	\$107,529.20
General	55,702.83	43,324.61	91,353.69	98,463.72
Taxes	43,844.31	35,013.01	88,513.16	96,871.28
Property, poll, and income	41,303.27	33,046.39	64,415.79	92,638.32
Corporation, bank, etc.	2,541.04	1,966.62	24,097.37	4,232.96
Licenses and permits	45.50	62.00	42.00	111.50
Fines and forfeits	312.00	60.12	77.40	20.00
Grants and gifts	11,601.02	8,199.48	2,721.13	1,459.66
For expenses	11,501.02	8,199.48	2,721.13	1,459.66
For outlays	—	—	—	—
All other	—	—	—	1.28
Commercial	13,192.20	8,145.95	15,777.21	9,065.48
Special assessments	86.11	—	—	289.80
To meet expenses	86.11	—	—	289.80
To meet outlays	—	—	—	—
Privileges	2,588.78	2,274.64	2,563.78	5,463.55
Departmental	2,260.06	3,869.08	2,173.59	2,327.21
General government	244.62	60.00	15.85	282.35
Protection of persons and property	158.90	14.60	713.91	629.95
Health and sanitation	—	—	—	—
Highways	26.00	25.00	515.00	437.25
Charities	807.34	225.43	796.14	—
Soldiers' benefits	192.00	60.00	72.00	60.00
Schools	659.02	3,458.05	9.22	720.27
Libraries	81.20	26.00	14.97	94.39
Recreation	—	—	25.00	—
Unclassified	90.98	—	11.50	3.00
Public service enterprises	5,054.52	—	9,414.11	—
Electric light	—	—	5,690.24	—
Water	5,054.52	—	3,723.87	—
All other	—	—	—	—
Cemeteries	1,218.63	—	298.29	121.51
Interest	1,984.10	2,002.23	1,327.44	963.41
On sinking funds	—	—	—	—
On trust and investment funds	934.49	1,313.33	—	353.91
All other	1,049.61	688.90	1,327.44	609.50
NON-REVENUE.	\$56,187.03	\$70,995.04	\$115,226.01	\$87,391.99
Offsets to outlays	3,296.63	8,999.35	3,525.00	8,707.64
Departmental	3,296.63	8,999.35	3,525.00	8,707.64
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	40,000.00	56,000.00	100,000.00	70,000.00
Loans, general purposes	—	21,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	35,000.00	100,000.00	70,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	934.49	—	—	363.77
From sinking funds	—	—	—	—
All other	934.49	—	—	363.77
Refunds	83.46	394.52	113.50	112.44
Agency, trust, and investment	11,872.45	5,601.17	11,587.51	8,208.14
Taxes and licenses for State	1,610.00	1,545.22	4,413.63	3,441.63
Taxes for county	2,622.00	4,055.95	6,974.59	4,241.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,640.45	—	199.29	525.19
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$72,191.66	\$60,469.91	\$110,655.90	\$116,236.84
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	56,000.00	100,000.00	70,000.00
Transfers and refunds	1,017.95	394.52	113.50	476.21
Agency, trust, and investment	11,872.45	5,601.17	11,587.51	8,208.14
Total receipts	\$125,082.06	\$122,465.60	\$222,356.91	\$194,921.19
Balance on hand, including funds	15,501.76	12,689.65	19,036.93	20,882.96
GRAND TOTAL	\$140,583.82	\$135,155.25	\$241,393.84	\$215,804.15

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
Maintenance	\$58,731.66	\$51,570.10	\$70,069.63	\$80,031.95
<i>Departmental</i>	<i>53,807.24</i>	<i>51,567.10</i>	<i>62,522.66</i>	<i>72,008.98</i>
General government	4,111.52	4,293.98	6,899.43	7,312.82
Protection of persons and property	3,638.72	1,743.30	3,058.35	7,355.65
Health and sanitation	1,201.20	470.00	2,452.58	1,895.83
Highways	12,615.97	12,275.16	12,611.97	23,437.78
Charities	1,635.90	3,861.92	2,452.59	905.71
Soldiers' benefits	970.72	88.75	210.00	72.00
Schools	25,621.76	26,782.28	33,319.92	31,844.73
Libraries	1,992.98	785.97	698.24	1,563.35
Recreation	1,043.84	637.37	298.52	3,233.10
Pensions	—	—	—	—
Unclassified	974.63	628.37	520.96	1,388.01
<i>Public service enterprises</i>	<i>3,402.08</i>	<i>—</i>	<i>6,776.97</i>	<i>—</i>
Electric light	—	—	3,440.85	—
Water	3,402.08	—	3,336.12	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,522.34</i>	<i>—</i>	<i>770.10</i>	<i>1,022.97</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.00</i>	<i>—</i>	<i>—</i>
Interest	1,481.56	1,029.47	8,142.29	2,055.20
<i>Loans, general purposes</i>	<i>1,099.06</i>	<i>1,029.47</i>	<i>5,466.92</i>	<i>2,055.20</i>
<i>Loans, public service enterprises</i>	<i>382.50</i>	<i>—</i>	<i>2,675.37</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,842.18	37,820.75	13,906.04	27,716.94
<i>Departmental</i>	<i>5,842.18</i>	<i>37,820.75</i>	<i>12,570.32</i>	<i>27,716.94</i>
General government	—	—	184.39	275.00
Protection of persons and property	—	—	1,700.06	953.50
Health and sanitation	—	—	—	—
Highways	5,842.18	12,733.49	9,961.38	26,488.44
Charities	—	—	—	—
Schools	—	25,087.26	724.99	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,335.22</i>	<i>—</i>
Electric light	—	—	824.24	—
Water	—	—	510.98	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	42,000.00	35,250.00	118,000.00	76,419.82
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>250.00</i>	<i>12,000.00</i>	<i>6,419.82</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>35,000.00</i>	<i>106,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	934.49	—	—	363.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>934.49</i>	<i>—</i>	<i>—</i>	<i>363.77</i>
Refunds	83.46	394.52	113.50	112.44
Agency, trust, and investment	11,872.45	5,642.29	11,572.51	8,190.11
<i>Taxes and licenses for State</i>	<i>1,610.00</i>	<i>1,545.22</i>	<i>4,413.63</i>	<i>3,441.63</i>
<i>Taxes for county</i>	<i>2,622.00</i>	<i>4,055.95</i>	<i>6,974.69</i>	<i>4,241.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,640.45</i>	<i>41.12</i>	<i>184.29</i>	<i>507.16</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$60,213.22	\$52,599.57	\$78,211.92	\$82,087.15
Permanent debt (except from sinking funds)	2,000.00	250.00	12,000.00	6,419.82
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,842.18	37,820.75	13,906.04	27,716.94
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	35,000.00	106,000.00	70,000.00
Transfers (except to sinking funds) and refunds	1,017.95	394.52	113.50	476.21
Agency, trust, and investment	11,872.45	5,642.29	11,572.51	8,190.11
Total payments	\$120,945.80	\$131,707.13	\$221,803.97	\$194,890.23
Balance on hand, including funds	19,638.02	3,448.12	19,589.87	20,913.92
GRAND TOTAL	\$140,583.82	\$135,155.25	\$241,393.84	\$215,804.15

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
REVENUE.	\$91,962.70	\$75,277.92	\$50,159.68	\$52,808.00
General	81,978.72	63,139.37	45,351.09	48,582.12
<i>Taxes</i>	<i>69,655.30</i>	<i>61,096.60</i>	<i>37,408.72</i>	<i>35,533.17</i>
Property, poll, and income	67,712.80	58,073.25	37,131.92	35,037.17
Corporation, bank, etc.	1,942.50	3,023.35	276.80	501.00
<i>Licenses and permits</i>	<i>22.00</i>	<i>1,000.50</i>	<i>143.00</i>	<i>25.00</i>
<i>Fines and forfeits</i>	<i>1,444.15</i>	<i>45.00</i>	<i>730.00</i>	<i>190.00</i>
<i>Grants and gifts</i>	<i>10,857.27</i>	<i>997.27</i>	<i>7,069.37</i>	<i>12,828.95</i>
For expenses	10,857.27	997.27	7,069.37	12,783.95
For outlays	—	—	—	45.00
<i>All other</i>	—	—	—	—
Commercial	9,983.98	12,138.55	4,808.59	4,225.88
<i>Special assessments</i>	<i>25.42</i>	—	—	<i>30.96</i>
To meet expenses	25.42	—	—	30.96
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,518.64</i>	<i>4,167.81</i>	<i>2,217.28</i>	<i>2,394.17</i>
<i>Departmental</i>	<i>1,541.87</i>	<i>6,429.23</i>	<i>1,213.01</i>	<i>862.28</i>
General government	330.00	614.21	179.20	.80
Protection of persons and property	231.64	911.64	51.72	110.70
Health and sanitation	—	627.85	—	101.90
Highways	18.00	55.45	436.60	—
Charities	671.00	1,122.15	160.00	569.51
Soldiers' benefits	72.00	144.00	96.00	—
Schools	145.65	2,783.26	272.34	60.00
Libraries	61.08	69.13	16.15	2.30
Recreation	—	—	—	—
Unclassified	12.50	101.54	1.00	17.07
<i>Public service enterprises</i>	<i>115.00</i>	—	—	—
Electric light	—	—	—	—
Water	115.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>602.12</i>	—	<i>16.65</i>	<i>444.11</i>
<i>Interest</i>	<i>3,180.93</i>	<i>1,541.51</i>	<i>1,361.65</i>	<i>494.36</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,488.89	652.72	479.61	380.79
All other	1,692.04	888.79	882.04	113.57
NON-REVENUE.	\$43,782.16	\$46,042.17	\$38,309.38	\$29,981.72
Offsets to outlays	15,850.66	—	5,999.77	3,000.00
<i>Departmental</i>	<i>15,850.66</i>	—	<i>5,999.77</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	20,000.00	30,000.00	27,000.00	20,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>30,000.00</i>	<i>27,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	81.55	128.05	—	380.79
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	81.55	128.05	—	380.79
Refunds	107.19	163.49	430.52	3.14
Agency, trust, and investment	7,742.76	15,750.63	4,879.09	6,597.79
<i>Taxes and licenses for State</i>	<i>2,660.00</i>	<i>3,360.00</i>	<i>1,400.00</i>	<i>1,474.99</i>
<i>Taxes for county</i>	<i>4,015.66</i>	<i>12,132.12</i>	<i>3,469.46</i>	<i>3,615.02</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,067.20</i>	<i>258.51</i>	<i>9.63</i>	<i>1,507.78</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$107,813.36	\$75,277.92	\$56,159.45	\$55,808.00
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	30,000.00	27,000.00	20,000.00
Transfers and refunds	188.74	291.54	430.52	383.93
Agency, trust, and investment	7,742.76	15,750.63	4,879.09	6,597.79
Total receipts	\$135,744.86	\$121,320.09	\$88,469.06	\$82,789.72
Balance on hand, including funds	25,877.69	16,864.62	8,483.23	6,315.96
GRAND TOTAL	\$161,622.55	\$138,184.71	\$96,952.29	\$89,105.68

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
Maintenance	\$68,146.06	\$75,275.15	\$47,782.47	\$42,594.15
<i>Departmental</i>	<i>67,602.54</i>	<i>75,103.61</i>	<i>47,561.83</i>	<i>42,150.04</i>
General government	3,580.33	8,321.02	4,206.56	2,090.15
Protection of persons and property	3,889.94	5,342.78	984.86	721.58
Health and sanitation	1,006.87	4,060.81	678.87	963.72
Highways	20,640.18	14,145.77	11,561.33	8,665.88
Charities	2,238.88	3,555.69	2,404.11	1,710.93
Soldiers' benefits	72.00	184.00	72.00	—
Schools	31,123.17	33,761.11	26,307.59	26,498.65
Libraries	1,905.40	1,256.13	288.58	884.67
Recreation	718.11	3,406.36	—	204.16
Pensions	—	—	—	—
Unclassified	2,327.66	1,069.84	1,057.93	410.30
<i>Public service enterprises</i>	<i>41.40</i>	<i>28.99</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	41.40	—	—	—
All other	—	28.99	—	—
<i>Cemeteries</i>	<i>602.12</i>	<i>142.65</i>	<i>220.64</i>	<i>444.11</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,085.69	375.00	1,215.56	2,200.00
<i>Loans, general purposes</i>	<i>2,085.69</i>	<i>375.00</i>	<i>1,215.56</i>	<i>2,200.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,011.91	853.07	10,409.69	4,090.02
<i>Departmental</i>	<i>17,588.76</i>	<i>853.07</i>	<i>10,409.69</i>	<i>4,090.02</i>
General government	675.00	131.22	—	—
Protection of persons and property	4,427.95	—	—	90.00
Health and sanitation	—	—	—	—
Highways	12,334.31	140.00	10,389.69	4,000.02
Charities	—	—	—	—
Schools	151.50	581.85	20.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>423.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,000.00	30,000.00	24,572.50	23,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>—</i>	<i>572.50</i>	<i>3,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>30,000.00</i>	<i>24,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	81.55	128.05	—	380.79
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>81.55</i>	<i>128.05</i>	<i>—</i>	<i>380.79</i>
Refunds	107.19	163.49	430.52	3.14
Agency, trust, and investment	8,734.23	16,109.59	4,889.09	6,634.12
<i>Taxes and licenses for State</i>	<i>2,660.00</i>	<i>3,360.00</i>	<i>1,400.00</i>	<i>1,474.99</i>
<i>Taxes for county</i>	<i>4,015.56</i>	<i>12,132.12</i>	<i>3,469.46</i>	<i>3,615.02</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,058.67</i>	<i>617.47</i>	<i>19.63</i>	<i>1,544.11</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$70,231.75	\$75,650.15	\$48,998.03	\$44,794.15
Permanent debt (except from sinking funds)	5,000.00	—	572.50	3,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,011.91	853.07	10,409.69	4,090.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	30,000.00	24,000.00	20,000.00
Transfers (except to sinking funds) and refunds	188.74	291.54	430.52	383.93
Agency, trust, and investment	8,734.23	16,109.59	4,889.09	6,634.12
Total payments	\$137,166.63	\$122,904.35	\$89,299.83	\$79,152.22
Balance on hand, including funds	24,455.92	15,280.36	7,652.46	9,953.46
GRAND TOTAL	\$161,622.55	\$138,184.71	\$96,952.29	\$89,105.68

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
REVENUE.	\$48,091.30	\$60,081.18	\$50,515.96	\$50,698.63
General	45,259.43	49,236.10	45,869.31	46,852.89
<i>Taxes</i>	<i>34,158.89</i>	<i>40,113.83</i>	<i>33,405.97</i>	<i>34,784.67</i>
Property, poll, and income	32,940.51	37,090.42	31,850.93	34,373.97
Corporation, bank, etc.	1,218.38	3,023.41	1,555.04	410.70
<i>Licenses and permits</i>	<i>99.00</i>	<i>21.00</i>	<i>144.00</i>	<i>43.00</i>
<i>Fines and forfeits</i>	<i>105.00</i>	<i>250.00</i>	<i>35.00</i>	<i>77.60</i>
<i>Grants and gifts</i>	<i>10,896.54</i>	<i>8,851.27</i>	<i>12,284.34</i>	<i>11,943.22</i>
For expenses	10,896.54	8,851.27	12,284.34	11,943.22
For outlays	—	—	—	—
<i>All other</i>	—	—	—	<i>4.60</i>
Commercial	2,831.87	10,845.08	4,646.65	3,845.74
<i>Special assessments</i>	—	<i>149.65</i>	—	—
To meet expenses	—	149.65	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,015.49</i>	<i>2,609.47</i>	<i>2,311.18</i>	<i>1,671.68</i>
<i>Departmental</i>	<i>455.49</i>	<i>1,232.72</i>	<i>1,007.67</i>	<i>955.63</i>
General government	41.50	184.50	17.25	1.00
Protection of persons and property	113.48	150.86	33.06	48.62
Health and sanitation	—	182.50	286.20	340.49
Highways	25.18	85.00	—	—
Charities	5.96	22.42	359.60	339.57
Soldiers' benefits	12.00	100.00	—	72.00
Schools	257.37	467.63	308.56	124.40
Libraries	—	39.81	3.00	5.45
Recreation	—	—	—	—
Unclassified	—	—	—	24.00
<i>Public service enterprises</i>	—	<i>8.70</i>	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	8.70	—	—
<i>Cemeteries</i>	<i>101.60</i>	<i>522.68</i>	<i>172.95</i>	<i>146.19</i>
<i>Interest</i>	<i>259.39</i>	<i>6,321.86</i>	<i>1,154.85</i>	<i>1,072.34</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	5,271.91	602.95	170.96
All other	259.39	1,049.95	551.90	901.38
NON-REVENUE.	\$38,289.34	\$43,962.40	\$51,991.46	\$60,836.81
Offsets to outlays	6,171.90	3,000.00	16,685.38	21,654.40
<i>Departmental</i>	<i>6,171.90</i>	<i>3,000.00</i>	<i>16,685.38</i>	<i>21,654.40</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	28,000.00	25,000.00	29,500.00	33,000.00
<i>Loans, general purposes</i>	<i>3,000.00</i>	—	<i>4,500.00</i>	<i>3,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	2,836.77	581.53	430.62
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	2,836.77	581.53	430.62
Refunds	221.87	152.70	15.78	18.71
Agency, trust, and investment	3,895.57	12,972.93	5,208.77	5,733.08
<i>Taxes and licenses for State</i>	<i>1,120.00</i>	<i>1,680.00</i>	<i>1,474.99</i>	<i>1,470.00</i>
<i>Taxes for county</i>	<i>2,775.57</i>	<i>2,536.14</i>	<i>3,359.77</i>	<i>3,615.02</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>8,766.79</i>	<i>374.01</i>	<i>648.06</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$54,263.20	\$63,081.18	\$67,201.34	\$72,353.03
Premiums	—	—	—	—
Municipal indebtedness	28,000.00	25,000.00	29,500.00	33,000.00
Transfers and refunds	221.87	2,989.47	597.31	449.33
Agency, trust, and investment	3,895.57	12,972.93	5,208.77	5,733.08
Total receipts	\$86,380.64	\$104,043.58	\$102,507.42	\$111,535.44
Balance on hand, including funds	7,458.65	19,167.40	11,539.13	506.92
GRAND TOTAL	\$93,839.29	\$123,200.98	\$114,046.55	\$112,042.36

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
Maintenance	\$45,416.01	\$49,715.46	\$49,645.06	\$44,420.51
<i>Departmental</i>	<i>45,416.01</i>	<i>48,388.88</i>	<i>49,387.11</i>	<i>44,129.47</i>
General government	3,238.14	3,138.93	2,971.19	2,818.14
Protection of persons and property	1,159.14	2,982.43	971.23	1,394.19
Health and sanitation	869.05	2,466.00	2,985.26	389.17
Highways	12,234.22	11,600.19	12,258.75	10,943.79
Charities	1,786.22	2,730.10	3,985.80	1,708.95
Soldiers' benefits	55.00	288.00	98.28	95.00
Schools	25,282.98	22,751.40	24,606.30	26,306.35
Libraries	170.27	909.05	471.17	309.92
Recreation	—	110.00	—	10.00
Pensions	—	—	—	—
Unclassified	620.99	1,412.78	1,039.13	153.96
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>23.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	23.00	—
<i>Cemeteries</i>	<i>—</i>	<i>1,320.58</i>	<i>234.95</i>	<i>291.04</i>
Administration of trust funds	—	6.00	—	—
Interest	1,069.22	1,160.09	478.89	891.09
<i>Loans, general purposes</i>	<i>1,069.22</i>	<i>1,160.09</i>	<i>478.89</i>	<i>891.09</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,377.15	5,440.73	24,453.40	25,254.40
<i>Departmental</i>	<i>12,377.15</i>	<i>4,941.52</i>	<i>24,453.40</i>	<i>25,154.40</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	12,377.15	4,504.67	24,241.14	25,154.40
Charities	—	—	—	—
Schools	—	436.85	212.26	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>499.21</i>	<i>—</i>	<i>100.00</i>
Municipal indebtedness	27,000.00	41,100.00	25,000.00	33,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>6,100.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,836.77	581.53	430.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,836.77</i>	<i>581.53</i>	<i>430.62</i>
Refunds	221.87	152.70	15.78	18.71
Agency, trust, and investment	3,895.57	14,719.86	5,230.19	5,733.08
<i>Taxes and licenses for State</i>	<i>1,120.00</i>	<i>1,680.00</i>	<i>1,474.99</i>	<i>1,470.00</i>
<i>Taxes for county</i>	<i>2,775.57</i>	<i>2,536.14</i>	<i>3,359.77</i>	<i>3,615.02</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>10,503.72</i>	<i>395.43</i>	<i>648.06</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$46,485.23	\$50,875.55	\$50,123.95	\$45,311.60
Permanent debt (except from sinking funds)	2,000.00	6,100.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,377.15	5,440.73	24,453.40	25,254.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	35,000.00	25,000.00	30,000.00
Transfers (except to sinking funds) and refunds	221.87	2,989.47	597.31	449.33
Agency, trust, and investment	3,895.57	14,719.86	5,230.19	5,733.08
Total payments	\$89,979.82	\$115,125.61	\$105,404.85	\$109,748.41
Balance on hand, including funds	3,859.47	8,075.37	8,641.70	2,293.95
GRAND TOTAL	\$93,839.29	\$123,200.98	\$114,046.55	\$112,042.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
REVENUE.	\$49,253.62	\$44,653.38	\$89,703.84	\$53,130.77
General	46,812.84	41,636.65	82,118.45	46,119.59
<i>Taxes</i>	<i>37,534.04</i>	<i>27,882.48</i>	<i>79,233.69</i>	<i>38,781.04</i>
Property, poll, and income	34,385.77	27,454.17	77,186.91	37,759.47
Corporation, bank, etc.	3,148.27	428.31	2,046.78	1,021.57
<i>Licenses and permits</i>	<i>27.00</i>	<i>23.00</i>	<i>94.50</i>	<i>190.00</i>
<i>Fines and forfeits</i>	<i>268.82</i>	<i>40.78</i>	<i>197.90</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>8,982.98</i>	<i>13,690.39</i>	<i>2,592.36</i>	<i>7,132.05</i>
For expenses	8,982.98	13,675.39	2,592.36	7,132.05
For outlays	—	15.00	—	—
All other	—	—	—	2.50
Commercial	2,440.78	3,016.73	7,585.39	7,011.18
<i>Special assessments</i>	<i>112.00</i>	<i>112.00</i>	<i>23.65</i>	<i>—</i>
To meet expenses	—	112.00	23.65	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,805.23</i>	<i>1,714.16</i>	<i>5,216.62</i>	<i>2,200.68</i>
<i>Departmental</i>	<i>129.00</i>	<i>358.00</i>	<i>604.86</i>	<i>4,201.62</i>
General government	5.00	—	—	230.50
Protection of persons and property	—	20.00	94.00	67.50
Health and sanitation	—	—	384.21	52.00
Highways	—	—	66.00	2,000.00
Charities	118.00	42.00	—	1,060.76
Soldiers' benefits	—	72.00	—	108.00
Schools	—	200.00	36.65	659.56
Libraries	6.00	24.00	18.00	23.30
Recreation	—	—	—	—
Unclassified	—	—	6.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.80</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	5.80
<i>Cemeteries</i>	<i>204.67</i>	<i>180.20</i>	<i>540.00</i>	<i>—</i>
<i>Interest</i>	<i>301.88</i>	<i>652.37</i>	<i>1,200.26</i>	<i>603.18</i>
On sinking funds	—	—	—	—
On trust and investment funds	40.00	58.43	748.62	406.68
All other	261.88	593.94	451.64	196.50
NON-REVENUE.	\$47,499.14	\$44,361.86	\$56,194.98	\$28,844.89
Offsets to outlays	9,000.00	10,086.70	4,894.69	7,336.37
<i>Departmental</i>	<i>9,000.00</i>	<i>10,086.70</i>	<i>4,894.69</i>	<i>7,336.37</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	32,500.00	31,800.00	40,000.00	17,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>32,500.00</i>	<i>27,800.00</i>	<i>40,000.00</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	19.44	641.15	8.12
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	19.44	641.15	8.12
Refunds	122.36	17.63	128.92	56.33
Agency, trust, and investment	5,876.78	2,438.09	10,530.22	4,444.07
<i>Taxes and licenses for State</i>	<i>1,334.51</i>	<i>980.00</i>	<i>3,223.76</i>	<i>1,390.00</i>
<i>Taxes for county</i>	<i>3,295.98</i>	<i>1,230.09</i>	<i>6,682.91</i>	<i>2,166.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,246.29</i>	<i>228.00</i>	<i>1,623.55</i>	<i>948.07</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$58,253.62	\$54,740.08	\$94,598.53	\$60,467.14
Premiums	—	—	—	—
Municipal indebtedness	32,500.00	31,800.00	40,000.00	17,000.00
Transfers and refunds	122.36	37.07	770.07	64.45
Agency, trust, and investment	5,876.78	2,438.09	10,530.22	4,444.07
Total receipts	\$96,752.76	\$89,015.24	\$145,898.82	\$81,975.66
Balance on hand, including funds	6,326.76	3,943.63	14,105.27	7,192.13
GRAND TOTAL	\$103,079.52	\$92,958.87	\$160,004.09	\$89,167.79

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
Maintenance	\$40,107.73	\$42,311.53	\$70,194.11	\$45,947.26
<i>Departmental</i>	<i>39,492.16</i>	<i>42,016.67</i>	<i>69,262.36</i>	<i>46,947.26</i>
General government	2,914.73	3,010.98	5,839.75	3,802.55
Protection of persons and property	797.23	1,654.31	3,877.95	3,102.31
Health and sanitation	855.46	1,192.69	2,929.01	742.84
Highways	10,772.39	12,321.69	21,984.71	17,067.04
Charities	2,866.78	919.23	2,053.25	3,547.40
Soldiers' benefits	—	72.00	—	95.00
Schools	19,865.35	21,981.05	29,431.50	16,076.89
Libraries	500.00	639.92	1,495.54	753.55
Recreation	150.00	12.00	806.38	30.00
Pensions	—	—	—	—
Unclassified	770.23	211.80	844.27	729.68
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>615.57</i>	<i>295.86</i>	<i>931.75</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,296.60	1,239.10	2,132.69	377.09
<i>Loans, general purposes</i>	<i>1,296.60</i>	<i>1,239.10</i>	<i>2,132.69</i>	<i>377.09</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,628.11	15,469.26	17,085.34	18,011.12
<i>Departmental</i>	<i>12,628.11</i>	<i>15,469.26</i>	<i>16,546.14</i>	<i>18,011.12</i>
General government	—	—	392.64	1,847.00
Protection of persons and property	135.00	114.16	4,350.00	—
Health and sanitation	—	—	499.46	—
Highways	12,493.11	15,355.10	8,182.75	10,463.92
Charities	—	—	—	—
Schools	—	—	909.61	5,505.20
Libraries	—	—	—	—
Recreation	—	—	—	195.00
Unclassified	—	—	1,211.68	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,539.20</i>	<i>—</i>
Municipal indebtedness	37,000.00	30,800.00	43,000.00	17,011.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>1,300.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>28,800.00</i>	<i>40,000.00</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11.00</i>
Transfers	—	19.44	641.15	8.12
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>19.44</i>	<i>641.15</i>	<i>8.12</i>
Refunds	122.36	17.63	128.92	56.33
Agency, trust, and investment	6,059.52	2,496.52	10,637.69	3,598.62
<i>Taxes and licenses for State</i>	<i>1,334.51</i>	<i>980.00</i>	<i>3,223.76</i>	<i>1,330.00</i>
<i>Taxes for county</i>	<i>3,295.98</i>	<i>1,230.09</i>	<i>5,682.91</i>	<i>2,166.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,429.03</i>	<i>286.43</i>	<i>1,731.02</i>	<i>102.62</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$41,404.33	\$43,550.63	\$72,326.80	\$46,324.35
Permanent debt (except from sinking funds)	2,000.00	2,000.00	1,300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,628.11	15,469.26	17,085.34	18,011.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	28,800.00	40,000.00	17,011.00
Transfers (except to sinking funds) and refunds	122.36	37.07	770.07	64.45
Agency, trust, and investment	6,059.52	2,496.52	10,637.69	3,598.62
Total payments	\$97,214.32	\$92,353.48	\$143,819.90	\$85,009.54
<i>Balance on hand, including funds</i>	<i>5,865.20</i>	<i>605.39</i>	<i>16,184.19</i>	<i>4,158.25</i>
GRAND TOTAL	\$103,079.52	\$92,958.87	\$160,004.09	\$89,167.79

¹ Includes \$1,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
REVENUE.	\$66,210.19	\$50,277.20	\$55,718.92	\$77,064.40
General	50,733.64	40,554.12	52,519.08	65,560.93
<i>Taxes</i>	<i>35,270.20</i>	<i>29,754.15</i>	<i>31,963.66</i>	<i>58,631.41</i>
Property, poll, and income	35,090.53	29,167.30	31,105.37	57,537.73
Corporation, bank, etc.	179.67	586.85	858.29	993.66
<i>Licenses and permits</i>	<i>61.84</i>	<i>81.00</i>	<i>44.00</i>	<i>31.00</i>
<i>Fines and forfeits</i>	<i>37.20</i>	<i>125.00</i>	<i>23.75</i>	<i>105.00</i>
<i>Grants and gifts</i>	<i>15,364.40</i>	<i>10,593.97</i>	<i>20,487.67</i>	<i>6,893.52</i>
For expenses	15,364.40	10,468.97	20,487.67	6,893.52
For outlays	—	125.00	—	—
<i>All other</i>	—	—	—	—
Commercial	15,476.55	9,723.08	3,199.84	11,503.47
<i>Special assessments</i>	<i>261.57</i>	<i>46.75</i>	<i>15.77</i>	—
To meet expenses	261.57	46.75	15.77	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,481.57</i>	<i>2,001.55</i>	<i>157.18</i>	<i>3,649.91</i>
<i>Departmental</i>	<i>648.65</i>	<i>5,933.07</i>	<i>608.46</i>	<i>2,330.24</i>
General government	35.00	192.50	3.00	194.00
Protection of persons and property	41.39	207.10	68.15	29.72
Health and sanitation	—	—	—	18.40
Highways	2.67	4,000.00	10.25	746.99
Charities	—	125.00	—	—
Soldiers' benefits	72.00	204.00	216.00	—
Schools	444.71	1,153.85	48.52	855.54
Libraries	52.88	50.62	225.04	485.59
Recreation	—	—	3.00	—
Unclassified	—	—	34.50	—
<i>Public service enterprises</i>	<i>10,658.72</i>	—	—	<i>15.90</i>
Electric light	10,658.72	—	—	—
Water	—	—	—	—
All other	—	—	—	15.90
<i>Cemeteries</i>	<i>962.00</i>	<i>244.00</i>	<i>8.00</i>	<i>1,155.59</i>
<i>Interest</i>	<i>1,464.04</i>	<i>1,497.71</i>	<i>2,410.43</i>	<i>4,351.83</i>
On sinking funds	—	—	—	—
On trust and investment funds	602.06	809.59	1,100.27	3,944.41
All other	861.98	688.12	1,310.16	407.42
NON-REVENUE.	\$52,887.72	\$44,813.08	\$42,259.22	\$84,445.83
Offsets to outlays	9,759.13	14,909.40	2,084.42	43,268.08
<i>Departmental</i>	<i>8,975.65</i>	<i>14,909.40</i>	<i>2,084.42</i>	<i>43,268.08</i>
<i>Public service enterprises</i>	<i>783.48</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	38,500.00	25,000.00	35,000.00	23,000.00
<i>Loans, general purposes</i>	<i>3,500.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>23,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	577.06	933.57	1,164.90	4,102.75
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	577.06	933.57	1,164.90	4,102.75
Refunds	36.21	112.84	22.33	175.12
Agency, trust, and investment	4,015.32	3,857.27	3,987.57	13,899.88
<i>Taxes and licenses for State</i>	<i>910.00</i>	<i>1,050.00</i>	<i>980.00</i>	<i>2,388.07</i>
<i>Taxes for county</i>	<i>1,482.00</i>	<i>1,710.00</i>	<i>1,596.00</i>	<i>3,876.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,623.32</i>	<i>1,097.27</i>	<i>1,411.57</i>	<i>7,635.81</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$75,969.32	\$65,186.60	\$57,803.34	\$120,332.48
Premiums	—	—	—	—
Municipal indebtedness	38,500.00	25,000.00	35,000.00	23,000.00
Transfers and refunds	613.27	1,046.41	1,187.23	4,277.87
Agency, trust, and investment	4,015.32	3,857.27	3,987.57	13,899.88
Total receipts	\$119,097.91	\$95,090.28	\$97,978.14	\$161,510.23
Balance on hand, including funds	9,274.20	10,307.32	20,767.01	20,741.87
GRAND TOTAL	\$128,372.11	\$105,397.60	\$118,745.15	\$182,252.10

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
Maintenance	\$59,763.42	\$42,794.25	\$51,678.92	\$64,847.07
<i>Departmental</i>	<i>60,482.25</i>	<i>42,203.35</i>	<i>51,668.42</i>	<i>63,218.22</i>
General government	2,736.06	2,878.36	1,940.95	4,263.16
Protection of persons and property	2,426.98	2,772.19	2,570.93	3,516.92
Health and sanitation	869.54	645.06	1,276.78	3,034.88
Highways	11,424.05	14,404.81	13,264.48	23,186.92
Charities	1,035.08	2,758.50	2,102.23	2,315.94
Soldiers' benefits	91.00	115.00	394.68	390.00
Schools	28,930.93	16,986.09	27,334.06	20,757.34
Libraries	1,822.92	1,080.84	1,064.30	3,630.46
Recreation	156.90	140.19	531.80	1,328.40
Pensions	—	—	—	—
Unclassified	988.79	422.31	1,188.21	794.70
<i>Public service enterprises</i>	<i>8,109.23</i>	<i>—</i>	<i>2.50</i>	<i>9.91</i>
Electric light	8,109.23	—	—	—
Water	—	—	—	—
All other	—	—	2.50	9.91
<i>Cemeteries</i>	<i>1,171.94</i>	<i>590.90</i>	<i>8.00</i>	<i>1,618.94</i>
Administration of trust funds	—	—	—	—
Interest	2,008.28	497.77	855.45	362.21
<i>Loans, general purposes</i>	<i>2,008.28</i>	<i>497.77</i>	<i>855.45</i>	<i>362.21</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,027.81	29,357.62	3,889.94	51,143.28
<i>Departmental</i>	<i>13,433.02</i>	<i>29,357.62</i>	<i>3,889.94</i>	<i>51,143.28</i>
General government	—	225.00	—	625.00
Protection of persons and property	4,119.94	1,000.00	629.83	7,470.08
Health and sanitation	—	110.00	—	—
Highways	9,313.08	26,744.88	3,245.25	42,696.21
Charities	—	—	—	—
Schools	—	200.00	14.86	121.99
Libraries	—	311.63	—	—
Recreation	—	—	—	230.00
Unclassified	—	766.11	—	—
<i>Public service enterprises</i>	<i>594.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	594.79	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	39,500.00	25,000.00	35,000.00	23,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>23,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	577.06	933.57	1,164.90	4,102.75
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>577.06</i>	<i>933.57</i>	<i>1,164.90</i>	<i>4,102.75</i>
Refunds	36.21	112.84	22.33	175.12
Agency, trust, and investment	4,015.32	3,754.57	3,987.57	13,092.25
<i>Taxes and licenses for State</i>	<i>910.00</i>	<i>1,050.00</i>	<i>980.00</i>	<i>2,388.07</i>
<i>Taxes for county</i>	<i>1,482.00</i>	<i>1,710.00</i>	<i>1,596.00</i>	<i>3,876.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,623.32</i>	<i>994.57</i>	<i>1,411.57</i>	<i>6,828.18</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$61,771.70	\$43,292.02	\$52,534.37	\$65,209.28
Permanent debt (except from sinking funds)	4,500.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,027.81	29,357.62	3,889.94	51,143.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	25,000.00	35,000.00	23,000.00
Transfers (except to sinking funds) and refunds	613.27	1,046.41	1,187.23	4,277.87
Agency, trust, and investment	4,015.32	3,754.57	3,987.57	13,092.25
Total payments	\$119,928.10	\$102,450.62	\$96,599.11	\$156,722.68
<i>Balance on hand, including funds</i>	<i>8,444.01</i>	<i>2,946.98</i>	<i>22,146.04</i>	<i>25,529.42</i>
GRAND TOTAL	\$128,372.11	\$105,397.60	\$118,745.15	\$182,252.10

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
REVENUE.	\$73,651.26	\$37,694.31	\$53,180.23	\$63,238.66
General	61,230.15	34,923.17	43,761.46	55,148.99
<i>Taxes</i>	<i>55,481.40</i>	<i>25,212.26</i>	<i>31,511.91</i>	<i>49,794.57</i>
Property, poll, and income	51,011.70	24,813.23	29,080.91	48,502.50
Corporation, bank, etc.	4,469.70	399.03	2,431.00	1,292.07
<i>Licenses and permits</i>	<i>39.00</i>	<i>—</i>	<i>39.50</i>	<i>3.00</i>
<i>Fines and forfeits</i>	<i>1,807.50</i>	<i>20.00</i>	<i>84.82</i>	<i>7.00</i>
<i>Grants and gifts</i>	<i>4,388.39</i>	<i>9,690.91</i>	<i>12,125.23</i>	<i>5,344.42</i>
For expenses	4,388.39	9,690.91	12,125.23	5,344.42
For outlays	—	—	—	—
<i>All other</i>	<i>13.86</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	12,421.11	2,771.14	9,418.77	8,089.67
<i>Special assessments</i>	<i>73.01</i>	<i>—</i>	<i>66.00</i>	<i>360.26</i>
To meet expenses	73.01	—	66.00	360.26
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,543.62</i>	<i>1,606.23</i>	<i>2,484.22</i>	<i>3,119.92</i>
<i>Departmental</i>	<i>3,641.09</i>	<i>1,001.26</i>	<i>3,149.57</i>	<i>1,500.24</i>
General government	114.50	150.35	54.00	497.23
Protection of persons and property	158.51	18.28	205.25	54.09
Health and sanitation	—	—	—	18.00
Highways	24.05	802.88	2,000.00	5.00
Charities	177.00	—	532.07	571.18
Soldiers' benefits	216.00	—	216.00	—
Schools	2,904.63	—	130.75	334.24
Libraries	26.40	24.92	11.50	20.50
Recreation	20.00	—	—	—
Unclassified	—	4.83	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>439.00</i>	<i>96.90</i>	<i>1,004.64</i>	<i>902.12</i>
<i>Interest</i>	<i>2,724.39</i>	<i>66.75</i>	<i>2,714.34</i>	<i>2,207.13</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,914.72	19.76	2,011.85	1,347.40
All other	809.67	46.99	702.49	859.73
NON-REVENUE.	\$61,611.82	\$20,911.78	\$12,244.15	\$79,437.61
Offsets to outlays	19,679.01	3,000.00	367.03	28,685.80
<i>Departmental</i>	<i>19,679.01</i>	<i>3,000.00</i>	<i>367.03</i>	<i>28,685.80</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	14,000.00	5,000.00	43,300.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>14,000.00</i>	<i>5,000.00</i>	<i>43,300.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	586.23	271.90	1,458.62	400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	586.23	271.90	1,458.62	400.00
Refunds	195.39	34.51	282.23	150.01
Agency, trust, and investment	16,151.19	3,605.37	5,136.27	6,901.80
<i>Taxes and licenses for State</i>	<i>2,730.00</i>	<i>980.00</i>	<i>1,120.83</i>	<i>1,686.70</i>
<i>Taxes for county</i>	<i>4,818.12</i>	<i>2,410.01</i>	<i>1,690.76</i>	<i>2,536.14</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,603.07</i>	<i>215.36</i>	<i>2,324.68</i>	<i>2,679.96</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$93,330.27	\$40,694.31	\$53,547.26	\$91,924.46
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	14,000.00	5,000.00	43,300.00
Transfers and refunds	781.62	306.41	1,740.85	550.01
Agency, trust, and investment	16,151.19	3,605.37	5,136.27	6,901.80
Total receipts	\$135,263.08	\$58,606.09	\$65,424.38	\$142,676.27
Balance on hand, including funds	18,844.64	2,807.60	16,206.22	2,774.87
GRAND TOTAL	\$154,107.72	\$61,413.69	\$81,630.60	\$145,451.14

Graded According to Population of 1930 — Continued.

PAYMENTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
Maintenance	\$65,487.33	\$31,808.19	\$48,253.93	\$54,250.31
<i>Departmental</i>	<i>64,145.90</i>	<i>31,678.59</i>	<i>46,773.61</i>	<i>52,557.87</i>
General government	5,131.37	1,241.20	2,316.68	4,062.67
Protection of persons and property	3,470.75	682.92	1,874.62	4,029.40
Health and sanitation	1,260.69	363.00	1,330.97	1,580.61
Highways	22,768.96	10,016.35	15,309.56	19,188.14
Charities	2,558.12	1,831.10	1,869.29	2,645.77
Soldiers' benefits	525.00	—	193.50	—
Schools	26,249.80	16,120.73	22,115.93	17,559.54
Libraries	674.54	849.93	913.48	1,796.09
Recreation	538.88	—	169.78	387.40
Pensions	—	—	—	—
Unclassified	967.79	573.36	679.80	1,307.75
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,281.43</i>	<i>129.60</i>	<i>1,480.32</i>	<i>1,689.94</i>
<i>Administration of trust funds</i>	<i>60.00</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
Interest	371.25	792.65	688.39	1,405.12
<i>Loans, general purposes</i>	<i>371.25</i>	<i>792.65</i>	<i>688.39</i>	<i>1,405.12</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,205.02	5,772.64	3,564.59	39,938.33
<i>Departmental</i>	<i>22,859.75</i>	<i>5,472.64</i>	<i>3,564.59</i>	<i>39,938.33</i>
General government	—	—	—	100.00
Protection of persons and property	—	—	—	305.20
Health and sanitation	423.45	—	—	—
Highways	22,436.30	5,196.53	1,342.94	36,938.62
Charities	—	—	—	—
Schools	—	276.11	2,221.65	2,594.51
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>345.27</i>	<i>300.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	15,800.00	6,200.00	40,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,800.00</i>	<i>1,200.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>14,000.00</i>	<i>5,000.00</i>	<i>40,800.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	586.23	271.90	1,458.62	400.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>586.23</i>	<i>271.90</i>	<i>1,458.62</i>	<i>400.00</i>
Refunds	195.39	34.51	282.23	150.01
Agency, trust, and investment	16,381.67	3,599.23	4,327.53	5,515.95
<i>Taxes and licenses for State</i>	<i>2,730.00</i>	<i>980.00</i>	<i>1,120.83</i>	<i>1,685.70</i>
<i>Taxes for county</i>	<i>4,818.12</i>	<i>2,410.01</i>	<i>1,690.76</i>	<i>2,536.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,833.55</i>	<i>209.22</i>	<i>1,515.94</i>	<i>1,294.11</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$65,858.58	\$32,600.84	\$48,942.32	\$55,655.43
Permanent debt (except from sinking funds)	—	1,800.00	1,200.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,205.02	5,772.64	3,564.59	39,938.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	14,000.00	5,000.00	40,800.00
Transfers (except to sinking funds) and refunds	781.62	306.41	1,740.85	550.01
Agency, trust, and investment	16,381.67	3,599.23	4,327.53	5,515.95
Total payments	\$131,226.89	\$58,079.12	\$64,775.29	\$142,459.72
<i>Balance on hand, including funds</i>	<i>22,880.83</i>	<i>3,334.57</i>	<i>16,855.31</i>	<i>2,991.42</i>
GRAND TOTAL	\$154,107.72	\$61,413.69	\$81,630.60	\$145,451.14

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
REVENUE.	\$37,095.58	\$37,486.76	\$57,662.56	\$45,020.82
General	32,435.81	30,878.99	52,756.18	35,407.25
<i>Taxes</i>	<i>19,995.33</i>	<i>23,906.81</i>	<i>29,665.98</i>	<i>25,560.46</i>
Property, poll, and income	19,716.15	22,746.44	29,048.18	25,047.45
Corporation, bank, etc.	279.18	1,160.37	617.80	513.01
<i>Licenses and permits</i>	<i>18.60</i>	<i>69.50</i>	<i>26.50</i>	<i>38.00</i>
<i>Fines and forfeits</i>	<i>6.00</i>	<i>810.00</i>	<i>250.00</i>	<i>139.00</i>
<i>Grants and gifts</i>	<i>12,415.98</i>	<i>6,092.68</i>	<i>22,797.50</i>	<i>9,669.79</i>
For expenses	12,415.98	6,092.68	22,797.50	9,669.79
For outlays	—	—	—	—
<i>All other</i>	—	—	16.20	—
Commercial	4,659.77	6,607.77	4,906.38	9,613.57
<i>Special assessments</i>	—	102.00	185.97	—
To meet expenses	—	102.00	30.25	—
To meet outlays	—	—	155.72	—
<i>Privileges</i>	<i>2,089.87</i>	<i>1,478.74</i>	<i>1,226.85</i>	<i>1,576.25</i>
<i>Departmental</i>	<i>804.97</i>	<i>1,613.72</i>	<i>2,204.45</i>	<i>1,051.80</i>
General government	176.15	—	66.50	70.05
Protection of persons and property	221.33	31.65	37.21	62.11
Health and sanitation	—	—	—	—
Highways	10.00	434.50	—	—
Charities	301.91	792.74	810.57	12.72
Soldiers' benefits	72.00	48.00	—	—
Schools	1.58	157.00	1,275.29	661.30
Libraries	22.00	97.68	—	48.72
Recreation	—	—	—	—
Unclassified	—	52.15	14.88	196.90
<i>Public service enterprises</i>	—	2,624.90	—	—
Electric light	—	—	—	—
Water	—	2,624.90	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>263.95</i>	<i>263.95</i>	—	—
<i>Interest</i>	<i>1,500.98</i>	<i>524.46</i>	<i>1,289.11</i>	<i>6,985.52</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,495.58	—	753.88	6,353.73
All other	5.40	524.46	535.23	631.79
NON-REVENUE.	\$30,112.44	\$20,809.32	\$31,340.57	\$26,101.53
Offsets to outlays	—	—	4,000.00	—
<i>Departmental</i>	—	—	4,000.00	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	15,000.00	17,000.00	20,000.00	16,000.00
<i>Loans, general purposes</i>	—	—	5,000.00	—
<i>Loans, public service enterprises</i>	—	5,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	15,000.00	12,000.00	15,000.00	16,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,795.50	—	3,735.50	6,407.64
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,795.50	—	3,735.50	6,407.64
Refunds	262.52	26.33	31.85	261.25
Agency, trust, and investment	13,054.42	3,782.99	3,573.22	3,432.64
<i>Taxes and licenses for State</i>	<i>913.09</i>	<i>1,190.00</i>	<i>983.32</i>	<i>980.00</i>
<i>Taxes for county</i>	<i>2,396.70</i>	<i>1,938.00</i>	<i>2,582.16</i>	<i>2,410.01</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>9,744.63</i>	<i>654.99</i>	<i>7.74</i>	<i>42.63</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$37,095.58	\$37,486.76	\$61,662.56	\$45,020.82
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	17,000.00	20,000.00	16,000.00
Transfers and refunds	2,058.02	26.33	3,767.35	6,668.89
Agency, trust, and investment	13,054.42	3,782.99	3,573.22	3,432.64
Total receipts	\$67,208.02	\$58,296.08	\$89,003.13	\$71,122.35
Balance on hand, including funds	5,772.77	8,423.92	4,744.76	3,851.00 }
GRAND TOTAL	\$72,980.79	\$66,720.00	\$93,747.89	\$74,973.35 }

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
Maintenance	\$33,303.20	\$36,689.93	\$49,800.97	\$40,727.89
<i>Departmental</i>	<i>32,605.11</i>	<i>33,862.44</i>	<i>49,692.12</i>	<i>40,634.89</i>
General government	2,683.16	2,276.55	2,408.49	3,427.74
Protection of persons and property	2,239.09	1,644.61	1,168.92	945.21
Health and sanitation	554.10	654.95	424.60	808.00
Highways	8,960.34	9,259.84	12,378.54	10,054.25
Charities	1,294.52	3,746.30	3,953.69	1,857.64
Soldiers' benefits	95.00	261.20	—	523.00
Schools	14,959.68	14,633.54	28,223.59	19,873.11
Libraries	938.41	850.00	—	1,171.69
Recreation	500.00	—	259.24	1,146.44
Pensions	—	—	—	—
Unclassified	380.81	535.45	875.05	827.81
<i>Public service enterprises</i>	<i>—</i>	<i>2,327.55</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,327.55	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>698.09</i>	<i>499.94</i>	<i>108.85</i>	<i>—</i>
Administration of trust funds	—	—	—	93.00
Interest	170.81	538.58	539.17	331.69
<i>Loans, general purposes</i>	<i>170.81</i>	<i>432.53</i>	<i>539.17</i>	<i>331.69</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>106.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,845.86	7,874.53	16,238.83	1,103.23
<i>Departmental</i>	<i>4,845.86</i>	<i>3,208.82</i>	<i>16,238.83</i>	<i>1,103.23</i>
General government	788.94	221.50	—	977.98
Protection of persons and property	72.00	—	6,500.00	—
Health and sanitation	—	—	—	—
Highways	3,984.92	2,705.36	9,738.83	—
Charities	—	—	—	—
Schools	—	281.96	—	125.25
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>4,665.71</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	4,665.71	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,000.00	14,000.00	15,000.00	16,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>12,000.00</i>	<i>15,000.00</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,795.50	—	3,735.50	6,407.64
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,795.50</i>	<i>—</i>	<i>3,735.50</i>	<i>6,407.64</i>
Refunds	262.52	26.33	31.85	261.25
Agency, trust, and investment	13,129.42	3,782.99	4,176.10	4,048.20
<i>Taxes and licenses for State</i>	<i>913.09</i>	<i>1,190.00</i>	<i>983.32</i>	<i>980.00</i>
<i>Taxes for county</i>	<i>2,396.70</i>	<i>1,938.00</i>	<i>2,582.16</i>	<i>2,410.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,819.63</i>	<i>654.99</i>	<i>610.62</i>	<i>658.19</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$33,474.01	\$37,228.51	\$50,340.14	\$41,059.58
Permanent debt (except from sinking funds)	—	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,845.86	7,874.53	16,238.83	1,103.23
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	12,000.00	15,000.00	16,000.00
Transfers (except to sinking funds) and refunds	2,058.02	26.33	3,767.35	6,668.89
Agency, trust, and investment	13,129.42	3,782.99	4,176.10	4,048.20
Total payments	\$68,507.31	\$62,912.36	\$89,522.42	\$68,879.90
Balance on hand, including funds	4,473.48	3,807.64	4,225.47	6,093.45
GRAND TOTAL	\$72,980.79	\$66,720.00	\$93,747.89	\$74,973.35

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
REVENUE.	\$44,574.34	\$50,141.57	\$52,061.68	\$56,886.94
General	40,070.84	44,361.98	48,376.89	50,329.44
<i>Taxes</i>	<i>25,895.01</i>	<i>30,768.82</i>	<i>35,192.10</i>	<i>35,411.08</i>
Property, poll, and income	25,095.22	29,968.07	33,697.68	34,633.48
Corporation, bank, etc.	799.79	800.75	1,494.42	777.60
<i>Licenses and permits</i>	<i>607.50</i>	<i>33.50</i>	<i>18.00</i>	<i>22.00</i>
<i>Fines and forfeits</i>	<i>120.00</i>	<i>—</i>	<i>104.18</i>	<i>30.00</i>
<i>Grants and gifts</i>	<i>13,448.33</i>	<i>13,559.66</i>	<i>13,062.61</i>	<i>14,866.36</i>
For expenses	13,448.33	13,559.66	12,062.61	14,665.36
For outlays	—	—	1,000.00	201.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	4,503.50	5,779.59	3,684.79	6,557.50
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,728.90</i>	<i>1,752.86</i>	<i>2,334.30</i>	<i>3,196.92</i>
<i>Departmental</i>	<i>1,264.15</i>	<i>2,668.48</i>	<i>846.03</i>	<i>1,849.96</i>
General government	—	253.00	161.60	342.00
Protection of persons and property	30.09	37.33	118.95	45.96
Health and sanitation	—	—	—	—
Highways	—	64.55	15.00	209.00
Charities	—	—	328.67	46.27
Soldiers' benefits	72.00	144.00	18.00	—
Schools	1,151.79	2,168.60	187.71	1,117.22
Libraries	10.27	1.00	—	51.70
Recreation	—	—	—	31.81
Unclassified	—	—	16.10	6.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>630.50</i>	<i>364.51</i>	<i>72.50</i>	<i>—</i>
<i>Interest</i>	<i>879.95</i>	<i>993.74</i>	<i>431.96</i>	<i>1,510.62</i>
On sinking funds	—	—	—	—
On trust and investment funds	380.89	714.91	9.63	1,033.59
All other	499.06	278.83	422.33	477.03
NON-REVENUE.	\$47,030.49	\$32,799.83	\$45,499.95	\$28,642.20
Offsets to outlays	9,050.00	1,500.00	11,199.58	8,998.11
<i>Departmental</i>	<i>9,050.00</i>	<i>1,500.00</i>	<i>11,199.58</i>	<i>8,998.11</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	31,000.00	25,000.00	28,000.00	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>31,000.00</i>	<i>25,000.00</i>	<i>28,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	442.17	1,267.22	5.00	3,920.31
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	442.17	1,267.22	5.00	3,920.31
Refunds	227.45	55.92	77.38	89.52
Agency, trust, and investment	6,310.87	4,976.69	6,217.99	5,634.26
<i>Taxes and licenses for State</i>	<i>1,120.00</i>	<i>1,400.00</i>	<i>1,540.00</i>	<i>1,400.00</i>
<i>Taxes for county</i>	<i>2,949.78</i>	<i>2,214.15</i>	<i>3,816.40</i>	<i>3,442.87</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,241.09</i>	<i>1,362.54</i>	<i>861.59</i>	<i>791.39</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$53,624.34	\$51,641.57	\$63,261.26	\$65,885.05
Premiums	—	—	—	—
Municipal indebtedness	31,000.00	25,000.00	28,000.00	10,000.00
Transfers and refunds	669.62	1,323.14	82.38	4,009.83
Agency, trust, and investment	6,310.87	4,976.69	6,217.99	5,634.26
Total receipts	\$91,604.83	\$82,941.40	\$97,561.63	\$85,529.14
Balance on hand, including funds	3,004.21	3,130.87	16,384.43	11,883.42
GRAND TOTAL	\$94,609.04	\$86,072.27	\$113,946.06	\$97,412.56

Graded According to Population of 1930 — Continued.

PAYMENTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
Maintenance	\$39,227.10	\$49,052.45	\$41,997.18	\$48,230.07
<i>Departmental</i>	<i>38,676.43</i>	<i>48,299.97</i>	<i>41,596.30</i>	<i>48,230.07</i>
General government	1,945.06	3,704.51	2,480.15	2,870.53
Protection of persons and property	717.28	1,524.00	261.99	812.95
Health and sanitation	1,195.81	744.88	1,464.32	2,045.21
Highways	10,907.16	11,910.65	12,707.40	15,891.52
Charities	278.33	1,267.22	3,373.63	331.05
Soldiers' benefits	324.80	190.00	95.00	—
Schools	22,015.53	26,542.90	19,921.52	23,448.83
Libraries	739.26	896.32	565.59	1,331.60
Recreation	3.80	129.67	—	200.98
Pensions	—	—	—	—
Unclassified	549.40	1,389.82	726.70	1,297.40
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>550.67</i>	<i>752.48</i>	<i>400.88</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	723.75	614.38	526.38	245.84
<i>Loans, general purposes</i>	<i>723.75</i>	<i>614.38</i>	<i>526.38</i>	<i>245.84</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,144.95	6,345.07	24,688.16	17,193.70
<i>Departmental</i>	<i>20,794.95</i>	<i>6,345.07</i>	<i>24,688.16</i>	<i>17,193.70</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	693.28
Health and sanitation	—	20.00	—	—
Highways	13,015.71	4,950.00	24,034.51	15,383.69
Charities	—	—	—	—
Schools	7,679.50	731.87	653.65	644.43
Libraries	—	643.20	—	—
Recreation	99.74	—	—	472.30
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>350.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	23,000.00	20,000.00	28,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>23,000.00</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	442.17	1,267.22	5.00	3,920.31
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>442.17</i>	<i>1,267.22</i>	<i>5.00</i>	<i>3,920.31</i>
Refunds	227.45	55.92	77.38	89.52
Agency, trust, and investment	5,802.03	4,424.38	6,222.62	6,274.29
<i>Taxes and licenses for State</i>	<i>1,120.00</i>	<i>1,400.00</i>	<i>1,540.00</i>	<i>1,400.00</i>
<i>Taxes for county</i>	<i>2,949.78</i>	<i>2,214.15</i>	<i>3,816.40</i>	<i>3,442.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,732.25</i>	<i>810.23</i>	<i>866.22</i>	<i>1,431.42</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$39,950.85	\$49,666.83	\$42,523.56	\$48,475.91
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,144.95	6,345.07	24,688.16	17,193.70
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	23,000.00	20,000.00	28,000.00	10,000.00
Transfers (except to sinking funds) and refunds	669.62	1,323.14	82.38	4,009.83
Agency, trust, and investment	5,802.03	4,424.38	6,222.62	6,274.29
Total payments	\$90,567.45	\$81,759.42	\$101,516.72	\$85,953.73
Balance on hand, including funds	4,041.59	4,312.85	12,429.34	11,458.83
GRAND TOTAL	\$94,609.04	\$86,072.27	\$113,946.06	\$97,412.56

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellfleet POPULATION 823	Charlemont POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
REVENUE.	\$55,932.29	\$42,165.85	\$54,164.04	\$39,472.56
General	46,343.43	35,886.48	48,747.02	34,172.22
Taxes	40,109.77	25,901.00	43,755.32	25,111.63
Property, poll, and income	39,465.57	25,399.73	43,154.46	24,836.18
Corporation, bank, etc.	644.20	501.27	600.86	275.45
Licenses and permits	151.50	193.00	124.00	63.00
Fines and forfeits	128.80	—	102.60	454.00
Grants and gifts	5,973.36	3,792.48	4,765.10	8,543.59
For expenses	5,973.36	9,792.48	4,765.10	8,501.59
For outlays	—	—	—	42.00
All other	—	—	—	—
Commercial	9,588.86	6,279.37	5,417.02	5,300.34
Special assessments	170.30	—	413.75	172.03
To meet expenses	170.30	—	413.75	172.08
To meet outlays	—	—	—	—
Privileges	2,337.28	2,267.45	2,865.58	1,744.71
Departmental	4,842.32	3,511.58	1,683.91	1,854.27
General government	—	382.60	138.00	102.62
Protection of persons and property	113.60	172.69	50.00	200.51
Health and sanitation	50.71	45.71	139.50	170.00
Highways	—	329.19	—	98.00
Charities	1,418.21	938.00	1,022.95	265.00
Soldiers' benefits	144.00	—	—	150.00
Schools	3,084.60	1,627.69	296.29	844.87
Libraries	21.00	15.70	—	23.27
Recreation	—	—	—	—
Unclassified	10.20	—	37.17	—
Public service enterprises	—	—	—	22.40
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	22.40
Cemeteries	1,727.11	—	—	261.65
Interest	611.85	500.34	453.78	1,245.23
On sinking funds	—	—	—	—
On trust and investment funds	110.00	245.22	—	861.74
All other	401.85	255.12	453.78	383.49
NON-REVENUE.	\$30,938.88	\$21,117.24	\$34,306.24	\$32,915.88
Offsets to outlays	451.75	6,991.28	—	10,361.51
Departmental	451.75	6,991.28	—	10,361.51
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	22,000.00	6,000.00	26,000.00	18,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	22,000.00	6,000.00	26,000.00	18,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	110.00	3,117.33	—	264.87
From sinking funds	—	—	—	—
All other	110.00	3,117.33	—	264.87
Refunds	67.86	405.87	154.35	39.08
Agency, trust, and investment	8,309.27	4,602.76	8,151.89	4,250.42
Taxes and licenses for State	1,404.75	1,264.27	1,755.94	1,190.00
Taxes for county	5,055.05	3,098.59	6,318.81	1,938.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,849.47	259.90	77.14	1,122.42
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$56,384.04	\$49,157.13	\$54,164.04	\$49,834.07
Premiums	—	—	—	—
Municipal indebtedness	22,000.00	6,000.00	26,000.00	18,000.00
Transfers and refunds	177.86	3,523.20	154.35	303.95
Agency, trust, and investment	8,309.27	4,602.76	8,151.89	4,250.42
Total receipts	\$86,871.17	\$63,283.09	\$88,470.28	\$72,388.44
Balance on hand, including funds	6,954.86	14,935.06	3,585.37	5,748.61
GRAND TOTAL	\$93,826.03	\$78,218.15	\$92,055.65	\$78,137.05

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wellsfleet POPULATION 823	Charlemonst POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
Maintenance	\$47,116.36	\$40,816.36	\$59,584.13	\$38,879.78
<i>Departmental</i>	<i>45,289.25</i>	<i>40,615.94</i>	<i>59,584.13</i>	<i>38,256.96</i>
General government	6,069.04	2,614.09	4,751.37	2,439.20
Protection of persons and property	3,017.76	596.62	3,728.03	2,395.80
Health and sanitation	3,494.98	1,201.00	2,626.49	291.83
Highways	10,087.88	12,096.18	14,346.02	12,086.12
Charities	2,704.80	3,728.77	4,009.20	2,234.50
Soldiers' benefits	206.00	—	—	261.60
Schools	17,091.08	19,781.71	18,724.49	17,137.75
Libraries	703.43	346.82	300.00	661.34
Recreation	211.00	—	863.42	175.70
Pensions	—	—	—	—
Unclassified	1,703.28	250.75	1,235.11	573.12
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>83.68</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	83.68
<i>Cemeteries</i>	<i>1,827.11</i>	<i>200.42</i>	<i>—</i>	<i>514.14</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
Interest	598.26	214.58	1,211.20	292.63
<i>Loans, general purposes</i>	<i>598.26</i>	<i>214.58</i>	<i>1,211.20</i>	<i>292.63</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,935.92	9,011.44	3,616.96	12,389.88
<i>Departmental</i>	<i>12,935.92</i>	<i>9,011.44</i>	<i>3,616.96</i>	<i>12,389.88</i>
General government	268.74	—	1,532.72	132.10
Protection of persons and property	8,229.13	—	—	511.00
Health and sanitation	30.85	—	—	—
Highways	2,053.41	9,011.44	1,554.50	11,400.20
Charities	—	—	—	—
Schools	2,353.79	—	318.07	346.58
Libraries	—	—	—	—
Recreation	—	—	211.67	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,000.00	7,000.00	28,000.00	18,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>22,000.00</i>	<i>6,000.00</i>	<i>26,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	110.00	3,117.33	—	264.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>110.00</i>	<i>3,117.33</i>	<i>—</i>	<i>264.87</i>
Refunds	67.86	495.87	154.35	39.08
Agency, trust, and investment	9,180.58	4,479.46	8,151.89	4,253.56
<i>Taxes and licenses for State</i>	<i>1,404.75</i>	<i>1,264.27</i>	<i>1,755.94</i>	<i>1,190.00</i>
<i>Taxes for county</i>	<i>5,055.05</i>	<i>3,098.59</i>	<i>6,318.81</i>	<i>1,938.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,720.78</i>	<i>116.60</i>	<i>77.14</i>	<i>1,125.56</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$47,714.62	\$41,030.94	\$51,795.33	\$39,172.41
Permanent debt (except from sinking funds)	—	1,000.00	2,000.00	600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,935.92	9,011.44	3,616.96	12,389.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	22,000.00	6,000.00	26,000.00	18,000.00
Transfers (except to sinking funds) and refunds	177.86	3,523.20	154.35	303.95
Agency, trust, and investment	9,180.58	4,479.46	8,151.89	4,253.56
Total payments	\$92,008.98	\$65,045.04	\$91,718.53	\$74,719.80
<i>Balance on hand, including funds</i>	<i>1,817.05</i>	<i>13,173.11</i>	<i>337.12</i>	<i>3,417.25</i>
GRAND TOTAL	\$93,826.03	\$78,218.15	\$92,055.65	\$78,137.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
REVENUE.	\$47,732.16	\$48,595.13	\$70,549.35	\$35,767.62
General	40,935.05	44,326.57	54,484.44	31,913.48
<i>Taxes</i>	<i>28,492.78</i>	<i>39,124.78</i>	<i>42,008.81</i>	<i>19,187.32</i>
Property, poll, and income	27,221.92	36,518.79	41,282.12	18,786.56
Corporation, bank, etc.	1,270.86	2,605.99	726.69	400.76
<i>Licenses and permits</i>	<i>60.25</i>	<i>92.00</i>	<i>23.00</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>15.00</i>	<i>290.00</i>	—	<i>120.00</i>
<i>Grants and gifts</i>	<i>12,367.02</i>	<i>4,819.79</i>	<i>12,452.63</i>	<i>12,598.16</i>
For expenses	12,367.02	4,819.79	12,125.63	12,548.16
For outlays	—	—	327.00	50.00
<i>All other</i>	—	—	—	<i>2.00</i>
Commercial	6,797.11	4,268.56	16,064.91	3,854.14
<i>Special assessments</i>	—	<i>423.62</i>	—	—
To meet expenses	—	423.62	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,093.09</i>	<i>1,508.54</i>	<i>2,357.32</i>	<i>1,449.32</i>
<i>Departmental</i>	<i>2,782.40</i>	<i>1,177.34</i>	<i>1,153.28</i>	<i>1,440.40</i>
General government	339.00	320.00	332.75	14.00
Protection of persons and property	650.10	61.07	36.41	44.88
Health and sanitation	—	231.43	—	38.80
Highways	19.20	—	—	—
Charities	946.51	—	—	90.99
Soldiers' benefits	120.00	560.00	18.00	144.00
Schools	697.99	—	588.60	1,106.88
Libraries	9.35	4.84	11.50	.85
Recreation	—	—	—	—
Unclassified	.25	—	166.02	—
<i>Public service enterprises</i>	<i>11.18</i>	—	<i>10,500.74</i>	—
Electric light	—	—	10,500.74	—
Water	—	—	—	—
All other	11.18	—	—	—
<i>Cemeteries</i>	<i>248.00</i>	<i>121.00</i>	<i>303.46</i>	<i>286.13</i>
<i>Interest</i>	<i>2,662.44</i>	<i>1,038.06</i>	<i>1,750.11</i>	<i>678.29</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,003.34	—	876.72	156.74
All other	659.10	1,038.06	873.39	521.55
NON-REVENUE.	\$42,096.51	\$82,477.41	\$49,234.17	\$35,086.35
Offsets to outlays	15,404.50	41,451.00	10,031.75	11,700.00
<i>Departmental</i>	<i>15,404.50</i>	<i>41,451.00</i>	<i>9,656.47</i>	<i>11,700.00</i>
<i>Public service enterprises</i>	—	—	<i>375.28</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	20,000.00	36,000.00	33,500.00	20,000.00
<i>Loans, general purposes</i>	—	<i>8,000.00</i>	<i>3,600.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>30,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,917.31	—	—	558.90
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>1,917.31</i>	—	—	<i>558.90</i>
Refunds	703.02	315.86	64.21	48.01
Agency, trust, and investment	4,071.68	4,710.55	5,638.21	2,779.44
<i>Taxes and licenses for State</i>	<i>1,190.00</i>	<i>1,404.75</i>	<i>1,400.00</i>	<i>700.00</i>
<i>Taxes for county</i>	<i>1,938.00</i>	<i>3,199.78</i>	<i>2,280.00</i>	<i>1,107.07</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>943.68</i>	<i>106.02</i>	<i>1,958.21</i>	<i>972.37</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$63,136.66	\$90,046.13	\$80,581.10	\$47,467.62
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	36,000.00	33,500.00	20,000.00
Transfers and refunds	2,620.33	315.86	64.21	606.91
Agency, trust, and investment	4,071.68	4,710.55	5,638.21	2,779.44
Total receipts	\$89,828.67	\$131,072.54	\$119,783.52	\$70,853.97
<i>Balance on hand, including funds</i>	<i>12,745.84</i>	<i>11,000.22</i>	<i>17,162.49</i>	<i>3,415.98</i>
GRAND TOTAL	\$102,574.51	\$142,072.76	\$136,946.01	\$74,269.95

Graded According to Population of 1930 — Continued.

PAYMENTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
Maintenance	\$44,428.95	\$41,256.00	\$56,782.46	\$30,787.41
<i>Departmental</i>	<i>43,886.08</i>	<i>41,086.63</i>	<i>49,266.67</i>	<i>30,320.90</i>
General government	2,559.49	3,769.39	2,829.39	1,557.47
Protection of persons and property	3,531.85	3,784.05	2,051.39	516.52
Health and sanitation	1,676.16	1,604.06	970.88	740.31
Highways	13,933.19	14,639.60	16,525.38	7,080.93
Charities	3,424.64	—	1,230.40	372.07
Soldiers' benefits	331.45	520.00	—	48.00
Schools	17,244.95	15,470.26	23,956.04	18,306.00
Libraries	393.79	439.89	850.27	660.17
Recreation	47.75	95.46	148.75	23.00
Pensions	—	—	—	—
Unclassified	742.81	743.92	704.17	1,016.43
<i>Public service enterprises</i>	<i>18.75</i>	<i>—</i>	<i>6,759.46</i>	<i>—</i>
Electric light	—	—	6,759.46	—
Water	—	—	—	—
All other	18.75	—	—	—
Cemeteries	514.12	169.37	756.33	466.51
Administration of trust funds	10.00	—	—	—
Interest	433.18	1,122.50	1,191.32	690.99
<i>Loans, general purposes</i>	<i>433.18</i>	<i>1,122.50</i>	<i>1,022.57</i>	<i>690.99</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>168.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,029.62	52,542.62	19,711.00	17,787.97
<i>Departmental</i>	<i>22,029.62</i>	<i>52,542.62</i>	<i>16,833.03</i>	<i>17,787.97</i>
General government	950.00	510.20	—	385.27
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	21,079.62	51,451.47	16,329.05	17,402.70
Charities	—	—	—	—
Schools	—	205.95	503.98	—
Libraries	—	—	—	—
Recreation	—	375.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,877.97</i>	<i>—</i>
Electric light	—	—	2,877.97	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,000.00	32,000.00	39,500.00	17,950.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>4,000.00</i>	<i>4,500.00</i>	<i>450.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>35,000.00</i>	<i>17,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,917.31	—	—	558.90
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,917.31</i>	<i>—</i>	<i>—</i>	<i>558.90</i>
Refunds	703.02	315.86	64.21	48.01
Agency, trust, and investment	4,038.60	4,710.55	5,824.88	2,827.02
<i>Taxes and licenses for State</i>	<i>1,190.00</i>	<i>1,404.75</i>	<i>1,400.00</i>	<i>700.00</i>
<i>Taxes for county</i>	<i>1,938.00</i>	<i>3,199.78</i>	<i>2,380.00</i>	<i>1,107.07</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>910.60</i>	<i>106.02</i>	<i>2,144.88</i>	<i>1,019.95</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$44,862.13	\$42,378.50	\$57,973.78	\$31,478.40
Permanent debt (except from sinking funds)	—	4,000.00	4,500.00	450.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,029.62	52,542.62	19,711.00	17,787.97
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	28,000.00	35,000.00	17,500.00
Transfers (except to sinking funds) and refunds	2,620.33	315.86	64.21	606.91
Agency, trust, and investment	4,038.60	4,710.55	5,824.88	2,827.02
Total payments	\$93,550.68	\$131,947.53	\$123,073.87	\$70,650.30
Balance on hand, including funds	9,023.83	10,125.23	13,872.14	3,619.65
GRAND TOTAL	\$102,574.51	\$142,072.76	\$136,946.01	\$74,269.95

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
REVENUE.	\$31,725.16	\$47,938.26	\$41,529.35	\$47,830.72
General	29,200.47	40,189.01	37,411.43	35,832.64
Taxes	17,418.06	24,206.41	25,838.29	25,999.83
Property, poll, and income	17,119.41	23,479.73	24,732.58	25,781.63
Corporation, bank, etc.	298.65	726.68	1,105.71	218.19
Licenses and permits	10.00	12.00	59.00	36.00
Fines and forfeits	—	131.60	55.60	—
Grants and gifts	11,769.01	15,839.00	11,458.64	9,796.81
For expenses	11,769.01	15,803.00	11,458.64	9,796.81
For outlays	—	36.00	—	—
All other	3.40	—	—	—
Commercial	2,524.69	7,749.25	4,117.92	11,998.08
Special assessments	—	23.00	—	48.45
To meet expenses	—	23.00	—	48.45
To meet outlays	—	—	—	—
Privileges	1,458.01	1,367.17	1,104.83	1,588.93
Departmental	603.41	1,187.40	1,867.89	179.06
General government	—	312.00	24.00	10.00
Protection of persons and property	8.73	34.24	102.09	21.06
Health and sanitation	—	—	—	—
Highways	3.00	84.41	—	—
Charities	584.91	67.50	—	—
Soldiers' benefits	—	120.00	72.00	144.00
Schools	—	538.67	1,659.80	—
Libraries	6.77	9.90	—	—
Recreation	—	—	—	4.00
Unclassified	—	20.68	—	—
Public service enterprises	—	4,842.99	—	8,621.01
Electric light	—	4,842.99	—	8,621.01
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	606.95	249.00
Interest	463.27	328.69	548.25	1,313.63
On sinking funds	—	—	—	—
On trust and investment funds	178.13	—	75.00	752.48
All other	285.14	328.69	473.25	561.15
NON-REVENUE.	\$14,922.42	\$51,567.13	\$32,888.35	\$29,807.83
Offsets to outlays	1,500.00	27,099.95	7,080.00	5,415.07
Departmental	1,500.00	13,099.95	7,080.00	6,173.74
Public service enterprises	—	14,000.00	—	241.33
Cemeteries	—	—	—	—
Municipal indebtedness	11,000.00	21,000.00	19,000.00	20,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	11,000.00	21,000.00	19,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	178.13	1,199.50	704.86	514.16
From sinking funds	—	—	—	—
All other	178.13	1,199.50	704.86	514.16
Refunds	36.75	279.90	389.49	217.78
Agency, trust, and investment	2,207.54	1,987.78	5,714.00	3,660.82
Taxes and licenses for State	630.00	770.00	842.85	980.00
Taxes for county	1,549.29	1,217.78	2,081.67	1,596.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	28.25	—	2,789.48	1,084.82
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$33,225.16	\$75,038.21	\$48,609.35	\$53,245.79
Premiums	—	—	—	—
Municipal indebtedness	11,000.00	21,000.00	19,000.00	20,000.00
Transfers and refunds	214.88	1,479.40	1,094.35	731.94
Agency, trust, and investment	2,207.54	1,987.78	5,714.00	3,660.82
Total receipts	\$46,647.58	\$99,505.39	\$74,417.70	\$77,638.55
Balance on hand, including funds	4,660.86	1,342.26	1,607.60	8,736.21
GRAND TOTAL	\$51,308.44	\$100,847.65	\$76,025.30	\$86,374.76

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
Maintenance	\$28,226.89	\$37,615.60	\$36,155.26	\$42,039.90
<i>Departmental</i>	<i>28,126.89</i>	<i>35,073.81</i>	<i>35,152.12</i>	<i>35,347.25</i>
General government	1,485.67	2,817.96	1,501.39	2,347.75
Protection of persons and property	633.62	1,355.84	993.04	847.43
Health and sanitation	462.00	525.58	991.31	1,143.46
Highways	6,562.56	9,243.39	15,427.54	7,159.07
Charities	2,165.58	923.82	766.88	1,493.12
Soldiers' benefits	—	138.00	72.00	232.00
Schools	16,103.69	18,385.55	14,455.50	19,409.01
Libraries	491.77	795.37	200.00	1,200.00
Recreation	—	—	—	84.63
Pensions	—	—	—	—
Unclassified	222.00	888.30	744.46	1,430.78
<i>Public service enterprises</i>	<i>—</i>	<i>2,541.79</i>	<i>—</i>	<i>6,195.65</i>
Electric light	—	2,541.79	—	6,195.65
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>100.00</i>	<i>—</i>	<i>1,003.14</i>	<i>489.00</i>
Administration of trust funds	—	—	—	8.00
Interest	247.25	955.31	446.78	1,497.09
<i>Loans, general purposes</i>	<i>247.25</i>	<i>541.38</i>	<i>446.78</i>	<i>1,386.09</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>413.93</i>	<i>—</i>	<i>111.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,556.61	17,635.66	10,424.28	16,321.92
<i>Departmental</i>	<i>3,556.61</i>	<i>17,635.66</i>	<i>10,424.28</i>	<i>14,494.08</i>
General government	1,000.00	—	—	—
Protection of persons and property	—	72.00	—	—
Health and sanitation	—	—	—	—
Highways	2,556.61	17,551.08	9,926.98	10,292.71
Charities	—	—	—	—
Schools	—	12.58	—	4,201.37
Libraries	—	—	—	—
Recreation	—	—	41.40	—
Unclassified	—	—	455.90	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,827.84</i>
Electric light	—	—	—	1,827.84
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,000.00	32,550.00	17,500.00	18,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>11,550.00</i>	<i>1,500.00</i>	<i>3,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,000.00</i>	<i>21,000.00</i>	<i>16,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	178.13	1,199.50	704.86	514.16
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>178.13</i>	<i>1,199.50</i>	<i>704.86</i>	<i>514.16</i>
Refunds	36.75	279.90	389.49	217.78
Agency, trust, and investment	2,207.54	1,987.78	7,347.75	3,811.14
<i>Taxes and licenses for State</i>	<i>630.00</i>	<i>770.00</i>	<i>842.85</i>	<i>980.00</i>
<i>Taxes for county</i>	<i>1,549.29</i>	<i>1,217.78</i>	<i>2,081.67</i>	<i>1,596.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>28.25</i>	<i>—</i>	<i>4,423.23</i>	<i>1,235.14</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$28,474.14	\$38,570.91	\$36,602.04	\$43,536.99
Permanent debt (except from sinking funds)	—	11,550.00	1,500.00	3,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,556.61	17,635.66	10,424.28	16,321.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	11,000.00	21,000.00	16,000.00	15,000.00
Transfers (except to sinking funds) and refunds	214.88	1,479.40	1,094.35	731.94
Agency, trust, and investment	2,207.54	1,987.78	7,347.75	3,811.14
Total payments	\$45,453.17	\$92,223.75	\$72,968.42	\$82,501.99
<i>Balance on hand, including funds</i>	<i>5,855.27</i>	<i>8,623.90</i>	<i>3,056.88</i>	<i>3,872.77</i>
GRAND TOTAL	\$51,308.44	\$100,847.65	\$76,025.30	\$86,374.76

¹ Includes \$9,600 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
REVENUE.	\$54,027.43	\$48,483.07	\$34,075.38	\$52,555.04
General	47,504.06	43,903.74	32,052.59	43,289.21
<i>Taxes</i>	<i>37,281.95</i>	<i>33,528.26</i>	<i>22,731.22</i>	<i>31,012.05</i>
Property, poll, and income	36,731.24	33,281.83	22,368.69	30,407.28
Corporation, bank, etc.	550.71	246.43	362.53	604.77
<i>Licenses and permits</i>	<i>24.00</i>	<i>118.00</i>	<i>16.00</i>	<i>96.00</i>
<i>Fines and forfeits</i>	<i>40.00</i>	—	<i>100.00</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>10,158.11</i>	<i>10,257.48</i>	<i>9,205.37</i>	<i>12,176.16</i>
For expenses	9,752.58	9,757.48	9,205.37	12,176.16
For outlays	405.53	500.00	—	—
<i>All other</i>	—	—	—	—
Commercial	6,523.37	4,579.33	2,022.79	9,265.83
<i>Special assessments</i>	—	<i>387.33</i>	—	—
To meet expenses	—	387.33	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,165.98</i>	<i>1,998.37</i>	<i>1,424.18</i>	<i>2,731.47</i>
<i>Departmental</i>	<i>2,443.69</i>	<i>253.77</i>	<i>273.67</i>	<i>4,025.83</i>
General government	714.95	73.00	25.00	—
Protection of persons and property	93.09	111.47	15.23	3.00
Health and sanitation	—	27.30	—	81.81
Highways	164.00	10.00	46.69	3,025.00
Charities	75.00	—	173.98	—
Soldiers' benefits	72.00	—	—	102.50
Schools	1,324.65	15.00	—	806.52
Libraries	—	—	12.67	7.00
Recreation	—	—	—	—
Unclassified	—	17.00	—	—
<i>Public service enterprises</i>	—	—	—	<i>2.53</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	2.53
<i>Cemeteries</i>	<i>404.00</i>	—	<i>24.68</i>	<i>460.50</i>
<i>Interest</i>	<i>1,509.70</i>	<i>1,939.86</i>	<i>300.36</i>	<i>2,045.50</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,100.19	1,588.86	75.00	938.35
All other	409.51	351.00	225.36	1,107.15
NON-REVENUE.	\$31,819.27	\$83,223.87	\$20,850.21	\$36,666.12
Offsets to outlays	9,127.71	42,345.96	5,999.44	6,952.63
<i>Departmental</i>	<i>9,127.71</i>	<i>42,345.96</i>	<i>5,999.44</i>	<i>6,952.63</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	15,000.00	33,000.00	12,000.00	25,000.00
<i>Loans, general purposes</i>	—	<i>8,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>25,000.00</i>	<i>12,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,101.19	2,350.00	—	919.39
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>1,101.19</i>	<i>2,350.00</i>	—	<i>919.39</i>
Refunds	892.16	20.84	145.28	172.30
Agency, trust, and investment	5,698.21	5,507.07	2,705.49	3,621.80
<i>Taxes and licenses for State</i>	<i>1,755.94</i>	<i>1,190.00</i>	<i>772.61</i>	<i>840.00</i>
<i>Taxes for county</i>	<i>2,850.00</i>	<i>2,100.21</i>	<i>1,908.20</i>	<i>1,268.07</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,092.27</i>	<i>2,216.86</i>	<i>24.68</i>	<i>1,513.73</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$63,155.14	\$90,829.03	\$40,074.82	\$59,507.67
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	33,000.00	12,000.00	25,000.00
Transfers and refunds	1,993.35	2,370.84	145.28	1,091.69
Agency, trust, and investment	5,698.21	5,507.07	2,705.49	3,621.80
Total receipts	\$85,846.70	\$131,706.94	\$54,925.59	\$89,221.16
Balance on hand, including funds	<i>12,473.05</i>	<i>13,979.46</i>	<i>201.73</i>	<i>4,932.76</i>
GRAND TOTAL	\$98,319.75	\$145,686.40	\$55,127.32	\$94,153.92

Graded According to Population of 1930 — Continued.

PAYMENTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
Maintenance	\$47,148.21	\$39,317.15	\$26,072.16	\$42,908.11
<i>Departmental</i>	<i>46,297.80</i>	<i>39,317.15</i>	<i>25,860.12</i>	<i>42,286.73</i>
General government	4,281.57	2,682.72	2,258.58	2,425.22
Protection of persons and property	1,437.61	2,748.77	1,069.07	2,363.35
Health and sanitation	1,427.89	1,126.42	817.59	345.71
Highways	16,228.66	12,043.41	7,024.08	16,977.77
Charities	960.13	2,532.48	1,232.78	1,073.62
Soldiers' benefits	95.00	10.00	—	177.50
Schools	20,070.83	16,333.42	12,643.52	17,858.82
Libraries	402.05	334.85	325.00	426.16
Recreation	251.71	198.29	—	112.00
Pensions	—	—	—	—
Unclassified	1,142.35	1,306.79	489.50	526.58
<i>Public service enterprises</i>	<i>29.18</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	29.18	—	—	—
<i>Cemeteries</i>	<i>821.23</i>	<i>—</i>	<i>212.04</i>	<i>621.38</i>
Administration of trust funds	—	—	—	—
Interest	356.25	383.34	595.96	981.62
Loans, general purposes	356.25	383.34	595.96	981.62
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	18,095.44	69,504.70	7,474.75	9,713.50
<i>Departmental</i>	<i>18,095.44</i>	<i>69,504.70</i>	<i>7,474.75</i>	<i>9,713.50</i>
General government	172.80	—	—	—
Protection of persons and property	1,672.17	—	—	678.75
Health and sanitation	—	184.58	—	—
Highways	13,889.89	52,376.86	7,474.75	8,839.80
Charities	—	—	—	—
Schools	2,360.58	16,943.26	—	194.95
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	25,000.00	15,000.00	27,500.00
From sinking funds	—	—	—	—
From revenue and other sources	—	—	3,000.00	2,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	25,000.00	12,000.00	25,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	1,101.19	2,350.00	—	919.39
To sinking funds from revenue	—	—	—	—
All other	1,101.19	2,350.00	—	919.39
Refunds	892.16	20.84	145.28	172.30
Agency, trust, and investment	5,707.86	4,447.18	2,705.49	3,634.76
Taxes and licenses for State	1,755.94	1,190.00	772.61	840.00
Taxes for county	2,850.00	2,100.21	1,908.20	1,268.07
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,101.92	1,156.97	24.68	1,526.69
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$47,504.46	\$39,700.49	\$26,668.12	\$43,889.73
Permanent debt (except from sinking funds)	—	—	3,000.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,095.44	69,504.70	7,474.75	9,713.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	25,000.00	12,000.00	25,000.00
Transfers (except to sinking funds) and refunds	1,993.35	2,370.84	145.28	1,091.69
Agency, trust, and investment	5,707.86	4,447.18	2,705.49	3,634.76
Total payments	\$88,301.11	\$141,023.21	\$51,993.64	\$85,829.68
Balance on hand, including funds	10,018.64	4,663.19	3,133.68	8,324.24
GRAND TOTAL	\$98,319.75	\$145,686.40	\$55,127.32	\$94,153.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
REVENUE.	\$45,237.53	\$33,044.59	\$29,196.13	\$22,900.06
General	34,349.70	27,937.48	25,676.11	20,781.42
<i>Taxes</i>	<i>25,182.61</i>	<i>20,484.81</i>	<i>13,395.65</i>	<i>13,815.56</i>
Property, poll, and income	24,659.60	20,227.62	13,173.83	13,222.01
Corporation, bank, etc.	523.01	257.19	221.82	593.55
<i>Licenses and permits</i>	<i>6.00</i>	<i>264.50</i>	<i>58.00</i>	<i>47.00</i>
<i>Fines and forfeits</i>	<i>149.70</i>	<i>35.00</i>	<i>87.76</i>	—
<i>Grants and gifts</i>	<i>9,011.39</i>	<i>7,153.17</i>	<i>12,134.70</i>	<i>6,918.86</i>
For expenses	8,656.73	7,140.62	12,134.70	6,918.86
For outlays	354.66	12.55	—	—
All other	—	—	—	—
Commercial	10,887.83	5,107.11	3,520.02	2,118.64
<i>Special assessments</i>	<i>154.41</i>	<i>154.41</i>	—	—
To meet expenses	—	154.41	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>852.66</i>	<i>2,469.99</i>	<i>1,061.64</i>	<i>1,933.57</i>
<i>Departmental</i>	<i>972.95</i>	<i>731.64</i>	<i>1,334.90</i>	<i>153.90</i>
General government	178.00	304.43	97.00	—
Protection of persons and property	30.31	63.44	25.98	—
Health and sanitation	—	189.88	20.00	—
Highways	596.12	—	48.06	—
Charities	—	—	151.50	120.00
Soldiers' benefits	36.00	72.00	—	—
Schools	1.50	—	992.36	33.90
Libraries	16.02	38.01	—	—
Recreation	—	—	—	—
Unclassified	115.00	63.88	—	—
<i>Public service enterprises</i>	<i>7,144.40</i>	—	<i>375.66</i>	—
Electric light	5,374.09	—	—	—
Water	1,770.31	—	375.66	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>156.10</i>	—	<i>50.00</i>	—
<i>Interest</i>	<i>1,761.72</i>	<i>1,751.07</i>	<i>717.92</i>	<i>31.17</i>
On sinking funds	—	—	—	—
On trust and investment funds	920.40	1,355.58	540.16	—
All other	841.32	395.49	177.76	31.17
NON-REVENUE.	\$87,401.90	\$13,627.08	\$24,846.21	\$21,358.43
Offsets to outlays	38,548.58	—	4,500.00	6,773.41
<i>Departmental</i>	<i>38,548.58</i>	—	<i>4,500.00</i>	<i>6,773.41</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	45,000.00	5,000.00	16,500.00	10,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	<i>30,000.00</i>	—	<i>500.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>5,000.00</i>	<i>16,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	850.97	2,452.62	1,108.25	1,217.50
<i>From sinking funds</i>	—	—	—	—
All other	850.97	2,452.62	1,108.25	1,217.50
Refunds	73.12	494.97	19.54	126.69
Agency, trust, and investment	2,929.23	5,679.49	2,718.42	3,240.83
<i>Taxes and licenses for State</i>	<i>1,050.00</i>	<i>1,123.80</i>	<i>560.00</i>	<i>913.09</i>
<i>Taxes for county</i>	<i>1,660.61</i>	<i>4,044.04</i>	<i>1,474.89</i>	<i>2,255.15</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>218.62</i>	<i>511.65</i>	<i>683.53</i>	<i>72.59</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$83,786.11	\$33,044.59	\$33,696.13	\$29,673.47
Premiums	—	—	—	—
Municipal indebtedness	45,000.00	5,000.00	16,500.00	10,000.00
Transfers and refunds	924.09	2,947.59	1,127.79	1,344.19
Agency, trust, and investment	2,929.23	5,679.49	2,718.42	3,240.83
Total receipts	\$132,639.43	\$46,671.67	\$54,042.34	\$44,258.49
Balance on hand, including funds	7,470.36	12,122.58	4,444.27	1,645.19
GRAND TOTAL	\$140,109.79	\$58,794.25	\$58,486.61	\$45,903.68

Graded According to Population of 1930 — Continued.

PAYMENTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
Maintenance	\$36,995.34	\$34,072.40	\$26,994.95	\$18,794.42
<i>Departmental</i>	<i>32,709.96</i>	<i>34,072.40</i>	<i>26,636.54</i>	<i>18,794.42</i>
General government	3,751.92	5,157.70	1,270.27	1,505.90
Protection of persons and property	2,214.66	1,572.56	357.01	341.99
Health and sanitation	647.48	947.08	739.23	350.25
Highways	12,122.27	8,921.95	8,572.58	6,981.38
Charities	558.17	1,105.99	1,131.83	364.58
Soldiers' benefits	213.00	841.26	44.00	—
Schools	11,724.86	13,358.74	12,594.50	9,019.42
Libraries	420.82	847.57	103.38	105.40
Recreation	146.15	—	1,427.85	—
Pensions	—	—	—	—
Unclassified	910.63	1,319.55	395.89	125.50
<i>Public service enterprises</i>	<i>3,824.52</i>	<i>—</i>	<i>273.66</i>	<i>—</i>
Electric light	2,525.04	—	—	—
Water	1,299.48	—	273.66	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>454.86</i>	<i>—</i>	<i>84.75</i>	<i>—</i>
Administration of trust funds	6.00	—	—	—
Interest	2,481.23	17.24	282.02	259.72
<i>Loans, general purposes</i>	<i>1,050.77</i>	<i>17.24</i>	<i>282.02</i>	<i>259.72</i>
<i>Loans, public service enterprises</i>	<i>1,430.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	70,864.98	639.17	9,297.66	10,203.68
<i>Departmental</i>	<i>44,426.68</i>	<i>639.17</i>	<i>6,277.88</i>	<i>10,203.68</i>
General government	—	500.00	—	—
Protection of persons and property	35.88	69.17	—	18.45
Health and sanitation	—	—	—	—
Highways	44,328.58	—	6,003.53	7,450.40
Charities	—	—	—	—
Schools	—	—	166.49	2,734.83
Libraries	—	—	107.86	—
Recreation	61.22	70.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>26,144.61</i>	<i>—</i>	<i>3,019.78</i>	<i>—</i>
Electric light	1,293.96	—	—	—
Water	24,850.65	—	3,019.78	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>294.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	19,000.00	5,000.00	15,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>5,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	850.97	2,452.62	1,108.25	1,217.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>850.97</i>	<i>2,452.62</i>	<i>1,108.25</i>	<i>1,217.50</i>
Refunds	73.12	494.97	19.54	126.69
Agency, trust, and investment	2,840.49	7,100.93	2,817.08	3,240.83
<i>Taxes and licenses for State</i>	<i>1,050.00</i>	<i>1,123.80</i>	<i>560.00</i>	<i>913.09</i>
<i>Taxes for county</i>	<i>1,660.61</i>	<i>4,044.04</i>	<i>1,474.89</i>	<i>2,255.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>129.88</i>	<i>1,933.09</i>	<i>782.19</i>	<i>72.59</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$39,476.57	\$34,089.64	\$27,276.97	\$19,054.14
Permanent debt (except from sinking funds)	4,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	70,864.98	639.17	9,297.66	10,203.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	5,000.00	15,000.00	10,000.00
Transfers (except to sinking funds) and refunds	924.09	2,947.59	1,127.79	1,344.19
Agency, trust, and investment	2,840.49	7,100.93	2,817.08	3,240.83
Total payments	\$133,106.13	\$49,777.33	\$55,519.50	\$43,842.84
Balance on hand, including funds	7,003.66	9,016.92	2,967.11	2,060.84
GRAND TOTAL	\$140,109.79	\$58,794.25	\$58,486.61	\$45,903.68

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
REVENUE.	\$31,283.71	\$30,989.24	\$26,372.26	\$27,949.82
General	27,002.33	28,174.22	22,720.22	25,325.94
Taxes	20,294.37	19,486.52	11,806.22	15,063.80
Property, poll, and income	19,378.65	18,583.68	11,626.48	14,965.07
Corporation, bank, etc.	915.72	902.84	179.74	98.75
Licenses and permits	133.50	9.00	13.00	16.17
Fines and forfeits	500.85	59.00	—	38.85
Grants and gifts	6,073.61	8,619.70	10,901.00	10,207.12
For expenses	6,073.61	8,619.70	10,901.00	10,207.12
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	4,281.38	2,815.02	3,652.04	2,623.88
Special assessments	—	156.00	5.96	—
To meet expenses	—	156.00	5.96	—
To meet outlays	—	—	—	—
Privileges	2,749.35	1,152.37	1,240.31	1,268.04
Departmental	552.07	960.87	1,244.43	386.04
General government	62.65	10.00	3.00	70.50
Protection of persons and property	327.74	12.50	226.62	50.75
Health and sanitation	—	—	—	25.00
Highways	—	—	63.70	—
Charities	106.00	286.50	8.00	—
Soldiers' benefits	—	254.00	324.00	54.00
Schools	—	359.92	610.64	162.00
Libraries	55.68	13.95	8.26	1.79
Recreation	—	—	—	—
Unclassified	—	24.00	.21	22.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	269.90	141.00	169.56	314.22
Interest	710.06	404.78	991.78	655.58
On sinking funds	—	—	—	—
On trust and investment funds	477.50	—	50.00	353.76
All other	232.56	404.78	941.78	301.82
NON-REVENUE.	\$23,590.60	\$21,651.55	\$30,293.63	\$11,352.43
Offsets to outlays	—	5,999.92	13,999.99	6,908.53
Departmental	—	5,999.92	13,999.99	6,908.53
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	17,000.00	13,000.00	12,000.00	2,500.00
Loans, general purposes	4,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	13,000.00	13,000.00	12,000.00	2,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	980.80	43.00
From sinking funds	—	—	—	—
All other	—	—	980.80	43.00
Refunds	206.12	—	669.28	37.68
Agency, trust, and investment	6,384.48	2,651.63	2,643.56	1,863.22
Taxes and licenses for State	980.00	700.00	770.00	560.00
Taxes for county	3,538.54	1,599.89	1,254.00	912.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,865.94	351.74	619.56	391.22
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$31,283.71	\$36,989.16	\$40,372.25	\$34,858.35
Premiums	—	—	—	—
Municipal indebtedness	17,000.00	13,000.00	12,000.00	2,500.00
Transfers and refunds	206.12	—	1,650.08	80.68
Agency, trust, and investment	6,384.48	2,651.63	2,643.56	1,863.22
Total receipts	\$54,874.31	\$52,640.79	\$56,665.89	\$39,302.25
Balance on hand, including funds	8,924.36	17,047.53	28,947.87	9,781.81
GRAND TOTAL	\$63,798.67	\$69,688.32	\$85,613.76	\$49,084.06

Graded According to Population of 1930 — Continued.

PAYMENTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
Maintenance	\$30,624.03	\$24,702.18	\$29,306.55	\$26,734.15
<i>Departmental</i>	<i>30,105.28</i>	<i>24,536.18</i>	<i>28,880.55</i>	<i>26,217.95</i>
General government	2,519.12	1,733.43	2,050.97	1,978.09
Protection of persons and property	1,819.81	1,176.39	1,272.78	646.95
Health and sanitation	1,524.87	969.37	505.68	378.52
Highways	9,407.09	5,675.70	7,676.12	8,390.16
Charities	1,018.30	1,311.80	1,057.80	2,396.73
Soldiers' benefits	—	303.00	395.00	—
Schools	12,823.71	12,579.47	14,715.24	11,272.89
Libraries	772.28	324.58	453.02	489.00
Recreation	—	51.03	—	75.00
Pensions	—	—	—	—
Unclassified	160.10	411.41	753.94	590.61
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>518.75</i>	<i>166.00</i>	<i>426.00</i>	<i>516.20</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	365.66	645.75	92.08	12.60
<i>Loans, general purposes</i>	<i>365.66</i>	<i>645.75</i>	<i>92.08</i>	<i>12.60</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,610.47	7,373.56	17,582.70	12,766.76
<i>Departmental</i>	<i>6,610.47</i>	<i>7,373.56</i>	<i>17,582.70</i>	<i>12,766.76</i>
General government	343.63	—	—	—
Protection of persons and property	5,735.36	—	766.00	—
Health and sanitation	113.00	—	—	—
Highways	150.00	7,373.56	11,999.80	11,991.68
Charities	—	—	—	—
Schools	268.48	—	4,816.90	775.08
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,000.00	26,900.00	22,000.00	2,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,900.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>13,000.00</i>	<i>24,000.00</i>	<i>22,000.00</i>	<i>2,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	980.80	43.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>980.80</i>	<i>43.00</i>
Refunds	206.12	—	669.28	37.68
Agency, trust, and investment	6,407.60	2,651.43	2,643.56	1,863.22
<i>Taxes and licenses for State</i>	<i>980.00</i>	<i>700.00</i>	<i>770.00</i>	<i>560.00</i>
<i>Taxes for county</i>	<i>3,538.54</i>	<i>1,599.89</i>	<i>1,254.00</i>	<i>912.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,889.06</i>	<i>351.54</i>	<i>619.56</i>	<i>391.22</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$30,989.69	\$25,347.93	\$29,398.63	\$26,746.75
Permanent debt (except from sinking funds)	—	2,900.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,610.47	7,373.56	17,582.70	12,766.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	13,000.00	24,000.00	22,000.00	2,500.00
Transfers (except to sinking funds) and refunds	206.12	—	1,650.08	80.68
Agency, trust, and investment	6,407.60	2,651.43	2,643.56	1,863.22
Total payments	\$57,213.88	\$62,272.92	\$73,274.97	\$43,957.41
Balance on hand, including funds	6,584.79	7,415.40	12,338.79	5,196.65
GRAND TOTAL	\$63,798.67	\$69,688.32	\$85,613.76	\$49,084.06

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
REVENUE.	\$36,617.16	\$35,012.87	\$20,772.58	\$25,851.31
General	32,084.86	32,460.93	18,729.93	23,864.76
<i>Taxes</i>	<i>17,874.09</i>	<i>20,406.96</i>	<i>12,074.34</i>	<i>12,787.65</i>
Property, poll, and income	17,421.50	18,479.37	11,346.77	12,680.22
Corporation, bank, etc.	452.59	1,927.59	727.57	107.43
<i>Licenses and permits</i>	<i>32.88</i>	<i>40.00</i>	<i>4.00</i>	<i>11.00</i>
<i>Fines and forfeits</i>	<i>18.70</i>	<i>60.00</i>	—	—
<i>Grants and gifts</i>	<i>14,159.69</i>	<i>11,963.97</i>	<i>6,651.59</i>	<i>11,066.11</i>
For expenses	14,107.94	11,863.97	6,651.59	10,954.20
For outlays	51.75	100.00	—	111.91
<i>All other</i>	—	—	—	—
Commercial	4,532.30	2,551.94	2,042.65	1,986.55
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,522.19</i>	<i>1,274.28</i>	<i>631.77</i>	<i>726.71</i>
<i>Departmental</i>	<i>2,609.10</i>	<i>396.34</i>	<i>1,179.59</i>	<i>363.21</i>
General government	51.85	3.00	—	—
Protection of persons and property	10.01	10.71	18.65	22.85
Health and sanitation	—	—	—	—
Highways	—	198.00	—	5.00
Charities	—	180.31	374.00	—
Soldiers' benefits	522.00	—	—	96.00
Schools	1,925.24	1.60	786.94	239.32
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	2.72	—	.04
<i>Public service enterprises</i>	<i>15.00</i>	—	—	—
Electric light	—	—	—	—
Water	15.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>145.29</i>	<i>13.00</i>	<i>30.50</i>	—
<i>Interest</i>	<i>340.72</i>	<i>868.32</i>	<i>200.79</i>	<i>896.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	122.51	601.89	97.88	759.20
All other	218.21	266.43	102.91	137.43
NON-REVENUE.	\$17,856.45	\$19,042.46	\$27,763.38	\$23,892.36
Offsets to outlays	2,330.00	6,524.91	10,560.92	8,749.61
<i>Departmental</i>	<i>2,330.00</i>	<i>6,524.91</i>	<i>10,560.92</i>	<i>8,749.61</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	14,000.00	12,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>14,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,807.30	1,764.86	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,807.30	1,764.86	—	—
Refunds	653.76	253.00	7.14	115.90
Agency, trust, and investment	3,065.39	2,499.69	3,195.32	3,026.85
<i>Taxes and licenses for State</i>	<i>700.00</i>	<i>630.00</i>	<i>772.61</i>	<i>860.00</i>
<i>Taxes for county</i>	<i>2,027.97</i>	<i>1,843.61</i>	<i>1,843.61</i>	<i>1,474.89</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>337.42</i>	<i>26.08</i>	<i>579.10</i>	<i>991.96</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$38,947.16	\$41,537.78	\$31,333.50	\$34,600.92
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	14,000.00	12,000.00
Transfers and refunds	2,461.06	2,017.86	7.14	115.90
Agency, trust, and investment	3,065.39	2,499.69	3,195.32	3,026.85
Total receipts	\$54,473.61	\$54,055.33	\$48,535.96	\$49,743.67
Balance on hand, including funds	4,579.03	5,120.08	3,464.34	16,785.07
GRAND TOTAL	\$59,052.64	\$59,175.41	\$51,990.30	\$66,528.74

Graded According to Population of 1930 — Continued.

PAYMENTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
Maintenance	\$28,074.40	\$27,983.71	\$21,499.06	\$22,704.61
<i>Departmental</i>	<i>27,797.26</i>	<i>27,839.21</i>	<i>21,380.56</i>	<i>22,619.48</i>
General government	1,940.48	1,433.86	1,334.75	1,211.18
Protection of persons and property	710.27	547.14	466.63	302.98
Health and sanitation	481.00	1,376.34	196.75	886.20
Highways	6,860.71	10,047.70	6,164.11	7,979.63
Charities	1,900.24	893.38	949.68	1,009.11
Soldiers' benefits	450.00	—	1,368.50	96.00
Schools	14,537.42	13,039.28	10,360.47	10,400.84
Libraries	237.37	106.48	154.43	256.52
Recreation	35.00	49.30	—	25.00
Pensions	—	—	—	—
Unclassified	644.77	345.73	385.24	452.02
<i>Public service enterprises</i>	<i>8.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	8.10	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>269.04</i>	<i>144.60</i>	<i>118.50</i>	<i>85.13</i>
Administration of trust funds	—	—	—	—
Interest	409.94	113.06	244.37	222.91
Loans, general purposes	409.94	113.06	244.37	222.91
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	8,201.84	10,011.15	12,016.31	12,559.58
<i>Departmental</i>	<i>8,201.84</i>	<i>10,011.15</i>	<i>11,111.53</i>	<i>12,559.58</i>
General government	—	410.55	—	—
Protection of persons and property	105.50	—	—	223.83
Health and sanitation	—	—	—	—
Highways	8,096.34	9,600.60	11,111.53	12,335.75
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	904.78	—
Municipal indebtedness	11,000.00	8,000.00	14,300.00	12,000.00
From sinking funds	—	—	—	—
From revenue and other sources	1,000.00	—	300.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	8,000.00	14,000.00	12,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	1,807.30	1,764.86	—	—
To sinking funds from revenue	—	—	—	—
All other	1,807.30	1,764.86	—	—
Refunds	653.76	253.00	7.14	115.90
Agency, trust, and investment	2,995.77	2,713.85	3,293.20	2,158.91
Taxes and licenses for State	700.00	630.00	772.61	660.00
Taxes for county	2,027.97	1,843.61	1,843.61	1,474.89
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	267.80	240.24	676.98	124.02
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$28,484.34	\$28,096.77	\$21,743.43	\$22,927.52
Permanent debt (except from sinking funds)	1,000.00	—	300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,201.84	10,011.15	12,016.31	12,559.58
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	8,000.00	14,000.00	12,000.00
Transfers (except to sinking funds) and refunds	2,461.06	2,017.86	7.14	115.90
Agency, trust, and investment	2,995.77	2,713.85	3,293.20	2,158.91
Total payments	\$53,143.01	\$50,839.63	\$51,360.08	\$49,761.91
Balance on hand, including funds	5,909.63	8,335.78	630.22	16,766.83
GRAND TOTAL	\$59,052.64	\$59,175.41	\$51,990.30	\$66,528.74

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
REVENUE.	\$46,257.43	\$33,480.19	\$27,001.09	\$24,722.50
General	35,422.58	32,708.98	23,439.44	23,672.79
<i>Taxes</i>	<i>21,580.41</i>	<i>18,454.02</i>	<i>11,607.57</i>	<i>10,688.47</i>
Property, poll, and income	21,227.02	18,325.76	11,400.20	10,511.93
Corporation, bank, etc.	353.39	128.26	207.37	176.54
<i>Licenses and permits</i>	<i>3.00</i>	<i>90.00</i>	<i>26.00</i>	<i>45.00</i>
<i>Fines and forfeits</i>	<i>93.00</i>	<i>157.60</i>	—	<i>50.00</i>
<i>Grants and gifts</i>	<i>13,746.17</i>	<i>14,007.36</i>	<i>11,806.87</i>	<i>12,889.32</i>
For expenses	13,746.17	14,007.36	11,752.37	12,389.32
For outlays	—	—	54.50	500.00
All other	—	—	—	—
Commercial	10,834.85	771.21	3,561.65	1,049.71
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>597.07</i>	<i>602.07</i>	<i>729.78</i>	<i>770.50</i>
<i>Departmental</i>	<i>9,464.98</i>	<i>32.00</i>	<i>2,118.47</i>	<i>189.47</i>
General government	—	—	50.00	10.00
Protection of persons and property	67.74	10.00	7.33	23.43
Health and sanitation	—	—	—	—
Highways	—	17.50	—	—
Charities	—	—	1,518.36	108.04
Soldiers' benefits	168.00	—	—	48.00
Schools	9,206.74	—	539.34	—
Libraries	7.00	4.50	—	—
Recreation	—	—	—	—
Unclassified	15.50	—	3.44	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>302.45</i>	—	<i>229.63</i>	<i>5.00</i>
<i>Interest</i>	<i>470.35</i>	<i>237.14</i>	<i>483.77</i>	<i>84.74</i>
On sinking funds	—	—	—	—
On trust and investment funds	14.49	25.88	212.50	18.19
All other	455.86	211.26	271.27	66.55
NON-REVENUE.	\$11,383.84	\$26,485.87	\$17,659.73	\$9,854.48
Offsets to outlays	7,500.00	6,012.00	5,799.68	3,000.00
<i>Departmental</i>	<i>7,500.00</i>	<i>6,012.00</i>	<i>5,799.68</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	18,000.00	10,000.00	5,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>18,000.00</i>	<i>10,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	955.74	6.75	—	18.19
<i>From sinking funds</i>	—	—	—	—
All other	955.74	6.75	—	18.19
Refunds	47.93	1.25	4.40	109.32
Agency, trust, and investment	2,880.17	2,465.87	1,855.65	1,726.97
<i>Taxes and licenses for State</i>	<i>630.00</i>	<i>700.00</i>	<i>561.90</i>	<i>491.66</i>
<i>Taxes for county</i>	<i>1,893.58</i>	<i>1,734.73</i>	<i>912.00</i>	<i>1,214.31</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>356.59</i>	<i>31.14</i>	<i>381.75</i>	<i>21.00</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$53,757.43	\$39,492.19	\$32,800.77	\$27,722.50
Premiums	—	—	—	—
Municipal indebtedness	—	18,000.00	10,000.00	5,000.00
Transfers and refunds	1,003.67	8.00	4.40	127.51
Agency, trust, and investment	2,880.17	2,465.87	1,855.65	1,726.97
Total receipts	\$57,641.27	\$59,966.06	\$44,660.82	\$34,576.98
Balance on hand, including funds	13,873.31	838.14	3,627.25	9,257.89
GRAND TOTAL	\$71,514.58	\$60,804.20	\$48,288.07	\$43,834.87

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
Maintenance	\$36,380.99	\$29,671.86	\$24,822.48	\$22,132.62
<i>Departmental</i>	<i>35,897.64</i>	<i>29,608.86</i>	<i>24,378.79</i>	<i>21,877.62</i>
General government	1,306.29	2,148.59	869.24	1,355.47
Protection of persons and property	1,274.35	974.13	471.40	93.56
Health and sanitation	763.75	351.00	660.43	294.50
Highways	8,790.99	11,577.09	7,855.61	9,226.82
Charities	742.02	276.90	1,605.28	694.89
Soldiers' benefits	70.00	—	—	48.00
Schools	22,152.36	12,709.98	12,399.96	10,011.48
Libraries	176.61	130.12	263.56	50.00
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	621.17	1,441.05	253.31	102.90
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>74.88</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	74.88	—
<i>Cemeteries</i>	<i>483.45</i>	<i>63.00</i>	<i>368.81</i>	<i>255.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	503.83	165.03	149.11
<i>Loans, general purposes</i>	<i>—</i>	<i>503.83</i>	<i>165.03</i>	<i>149.11</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,756.83	7,989.50	9,498.83	6,475.12
<i>Departmental</i>	<i>11,756.83</i>	<i>7,989.50</i>	<i>9,410.25</i>	<i>6,475.12</i>
General government	—	—	—	687.99
Protection of persons and property	1,687.06	—	103.38	—
Health and sanitation	—	—	—	—
Highways	10,010.24	7,989.50	9,306.87	5,001.58
Charities	—	—	—	—
Schools	59.53	—	—	785.55
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	88.58	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	19,055.25	10,000.00	5,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>555.25</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>18,500.00</i>	<i>10,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	955.74	6.75	—	18.19
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>955.74</i>	<i>6.75</i>	<i>—</i>	<i>18.19</i>
Refunds	47.93	1.25	4.40	109.32
Agency, trust, and investment	2,885.66	2,485.00	1,855.65	1,710.97
<i>Taxes and licenses for State</i>	<i>630.00</i>	<i>700.00</i>	<i>561.90</i>	<i>491.66</i>
<i>Taxes for county</i>	<i>1,893.58</i>	<i>1,734.73</i>	<i>912.00</i>	<i>1,214.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>362.08</i>	<i>50.27</i>	<i>381.75</i>	<i>5.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

RECAPITULATION.

Maintenance and interest	\$36,380.99	\$30,175.69	\$24,987.51	\$22,281.73
Permanent debt (except from sinking funds)	—	555.25	—	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,756.83	7,989.50	9,498.83	6,475.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	18,500.00	10,000.00	5,000.00
Transfers (except to sinking funds) and refunds	1,003.67	8.00	4.40	127.51
Agency, trust, and investment	2,885.66	2,485.00	1,855.65	1,710.97
Total payments	\$52,027.15	\$59,713.44	\$46,346.39	\$36,095.33
Balance on hand, including funds	19,487.43	1,090.76	1,941.68	7,739.54
GRAND TOTAL	\$71,514.58	\$60,804.20	\$48,288.07	\$43,834.87

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
REVENUE.	\$33,075.64	\$14,900.80	\$29,659.43	\$23,957.03
General	23,042.86	13,788.70	27,053.01	22,319.96
<i>Taxes</i>	<i>13,142.80</i>	<i>6,671.10</i>	<i>18,519.37</i>	<i>13,270.88</i>
Property, poll, and income	12,881.44	6,602.65	17,816.68	12,917.88
Corporation, bank, etc.	261.36	68.45	702.69	353.00
<i>Licenses and permits</i>	<i>17.00</i>	<i>13.50</i>	<i>31.00</i>	<i>20.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>372.80</i>	<i>—</i>
<i>Grants and gifts</i>	<i>9,883.06</i>	<i>7,104.10</i>	<i>8,095.94</i>	<i>9,029.08</i>
For expenses	9,683.06	7,104.10	8,095.94	8,859.08
For outlays	200.00	—	—	170.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>33.90</i>	<i>—</i>
Commercial	10,032.78	1,112.10	2,606.42	1,637.07
<i>Special assessments</i>	<i>154.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	154.20	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,183.06</i>	<i>663.10</i>	<i>840.27</i>	<i>604.03</i>
<i>Departmental</i>	<i>4,937.63</i>	<i>151.75</i>	<i>928.42</i>	<i>248.09</i>
General government	362.65	28.35	56.00	14.00
Protection of persons and property	242.79	80.00	388.37	19.61
Health and sanitation	—	—	—	—
Highways	3,569.88	—	34.08	—
Charities	215.00	—	—	—
Soldiers' benefits	36.00	—	72.00	48.00
Schools	491.38	41.40	264.21	—
Libraries	19.87	—	1.18	2.38
Recreation	—	—	—	—
Unclassified	.06	2.00	112.58	164.10
<i>Public service enterprises</i>	<i>424.87</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	424.87	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>418.54</i>	<i>—</i>	<i>277.85</i>	<i>63.70</i>
<i>Interest</i>	<i>2,914.48</i>	<i>297.25</i>	<i>559.88</i>	<i>721.25</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,402.93	163.42	—	461.57
All other	511.55	133.83	559.88	259.68
NON-REVENUE.	\$53,364.02	\$6,064.35	\$20,902.54	\$25,510.07
Offsets to outlays	4,000.00	2,950.00	2,900.00	4,199.66
<i>Departmental</i>	<i>4,000.00</i>	<i>2,950.00</i>	<i>2,900.00</i>	<i>4,199.66</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,000.00	—	15,000.00	15,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>9,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>—</i>	<i>13,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,058.44	415.50	—	3,206.75
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	2,058.44	415.50	—	3,206.75
Refunds	1,228.49	21.73	44.32	197.01
Agency, trust, and investment	31,077.09	2,677.12	2,958.22	2,906.65
<i>Taxes and licenses for State</i>	<i>490.00</i>	<i>420.00</i>	<i>661.90</i>	<i>560.00</i>
<i>Taxes for county</i>	<i>739.71</i>	<i>1,106.17</i>	<i>1,387.78</i>	<i>1,377.15</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>29,847.38</i>	<i>1,150.95</i>	<i>1,008.54</i>	<i>969.50</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$37,075.64	\$17,850.80	\$32,559.43	\$28,156.69
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	—	15,000.00	15,000.00
Transfers and refunds	3,286.93	437.23	44.32	3,403.76
Agency, trust, and investment	31,077.09	2,677.12	2,958.22	2,906.65
Total receipts	\$86,439.66	\$20,965.15	\$50,561.97	\$49,467.10
Balance on hand, including funds	5,612.01	9,642.62	5,064.41	10,738.78
GRAND TOTAL	\$92,051.67	\$30,607.77	\$55,626.38	\$60,205.88

Graded According to Population of 1930 — Continued.

PAYMENTS	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
Maintenance	\$29,922.56	\$15,292.72	\$23,176.83	\$19,509.07
<i>Departmental</i>	<i>29,042.23</i>	<i>15,292.72</i>	<i>22,930.83</i>	<i>19,307.82</i>
General government	1,554.41	839.13	1,159.50	1,624.72
Protection of persons and property	1,718.44	283.65	261.63	698.30
Health and sanitation	219.91	134.50	1,347.75	370.00
Highways	11,148.62	5,808.62	8,612.39	6,681.49
Charities	1,125.31	683.75	1,499.09	987.45
Soldiers' benefits	101.00	—	66.00	112.00
Schools	11,609.57	6,916.83	9,019.84	7,510.53
Libraries	1,174.17	144.90	200.00	666.62
Recreation	—	—	—	121.50
Pensions	—	—	—	—
Unclassified	390.80	481.34	764.63	535.21
<i>Public service enterprises</i>	<i>373.44</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	241.94	—	—	—
All other	131.50	—	—	—
<i>Cemeteries</i>	<i>508.89</i>	<i>—</i>	<i>246.00</i>	<i>201.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	576.41	—	554.00	273.87
<i>Loans, general purposes</i>	<i>351.41</i>	<i>—</i>	<i>554.00</i>	<i>273.87</i>
<i>Loans, public service enterprises</i>	<i>225.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,046.14	4,975.22	7,650.37	21,238.53
<i>Departmental</i>	<i>5,541.93</i>	<i>4,975.22</i>	<i>7,650.37</i>	<i>21,238.53</i>
General government	—	73.50	198.50	—
Protection of persons and property	—	—	—	446.25
Health and sanitation	—	—	—	—
Highways	5,025.00	4,901.72	7,451.87	6,399.52
Charities	—	—	—	—
Schools	—	—	—	13,867.97
Libraries	516.93	—	—	—
Recreation	—	—	—	524.79
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>4,924.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,924.22	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>579.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	21,250.00	—	14,000.00	6,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>250.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>21,000.00</i>	<i>—</i>	<i>13,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,058.44	415.50	—	3,206.75
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,058.44</i>	<i>415.50</i>	<i>—</i>	<i>3,206.75</i>
Refunds	1,228.49	21.73	44.32	197.01
Agency, trust, and investment	24,300.08	2,677.12	2,958.22	3,623.72
<i>Taxes and licenses for State</i>	<i>490.00</i>	<i>420.00</i>	<i>661.90</i>	<i>560.00</i>
<i>Taxes for county</i>	<i>739.71</i>	<i>1,106.17</i>	<i>1,387.78</i>	<i>1,377.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>23,070.37</i>	<i>1,150.95</i>	<i>1,008.54</i>	<i>1,686.57</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$30,498.97	\$15,292.72	\$23,730.83	\$19,782.94
Permanent debt (except from sinking funds)	250.00	—	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,046.14	4,975.22	7,650.37	21,238.53
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	21,000.00	—	13,000.00	6,000.00
Transfers (except to sinking funds) and refunds	3,286.93	437.23	44.32	3,403.76
Agency, trust, and investment	24,300.08	2,677.12	2,958.22	3,623.72
Total payments	\$90,382.12	\$23,382.29	\$48,383.74	\$54,048.95
Balance on hand, including funds	1,669.55	7,225.48	7,242.64	6,156.93
GRAND TOTAL	\$92,051.67	\$30,607.77	\$55,626.38	\$60,205.88

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
REVENUE.	\$23,244.97	\$37,562.02	\$18,482.23	\$22,475.20
General	20,945.71	35,665.14	16,113.08	19,576.06
<i>Taxes</i>	<i>13,012.07</i>	<i>30,678.90</i>	<i>10,221.49</i>	<i>11,306.06</i>
Property, poll, and income	12,136.00	30,100.22	9,944.40	11,168.93
Corporation, bank, etc.	876.07	578.68	277.09	137.13
<i>Licenses and permits</i>	<i>8.00</i>	<i>13.00</i>	<i>15.00</i>	<i>36.00</i>
<i>Fines and forfeits</i>	<i>175.00</i>	<i>231.54</i>	<i>27.90</i>	<i>25.15</i>
<i>Grants and gifts</i>	<i>7,750.64</i>	<i>4,741.70</i>	<i>5,848.69</i>	<i>8,191.93</i>
For expenses	7,750.64	4,741.70	5,848.69	8,143.93
For outlays	—	—	—	48.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>16.92</i>
Commercial	2,299.26	1,896.88	2,369.15	2,899.14
<i>Special assessments</i>	<i>—</i>	<i>41.50</i>	<i>—</i>	<i>—</i>
To meet expenses	—	41.50	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>595.93</i>	<i>731.27</i>	<i>624.20</i>	<i>474.40</i>
<i>Departmental</i>	<i>1,324.01</i>	<i>1,028.74</i>	<i>919.35</i>	<i>1,637.08</i>
General government	13.00	98.25	—	60.00
Protection of persons and property	7.01	—	5.26	232.35
Health and sanitation	—	4.50	—	—
Highways	1,300.00	—	—	—
Charities	4.00	905.36	473.55	579.54
Soldiers' benefits	—	—	—	198.00
Schools	—	—	328.95	562.54
Libraries	—	—	4.10	4.65
Recreation	—	—	107.49	—
Unclassified	—	20.63	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>106.00</i>	<i>—</i>	<i>406.80</i>	<i>120.40</i>
<i>Interest</i>	<i>273.32</i>	<i>95.37</i>	<i>418.80</i>	<i>667.26</i>
On sinking funds	—	—	—	—
On trust and investment funds	34.00	—	257.17	533.55
All other	239.32	95.37	161.63	133.71
NON-REVENUE.	\$37,929.78	\$43,337.31	\$18,485.86	\$40,677.51
Offsets to outlays	28,090.43	—	5,418.07	27,117.59
<i>Departmental</i>	<i>28,090.43</i>	<i>—</i>	<i>5,418.07</i>	<i>27,117.59</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,500.00	39,000.00	11,000.00	12,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,500.00</i>	<i>37,000.00</i>	<i>11,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	257.17	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>257.17</i>	<i>—</i>
Refunds	49.11	138.44	17.45	176.50
Agency, trust, and investment	2,290.24	4,198.87	1,793.17	1,383.42
<i>Taxes and licenses for State</i>	<i>632.14</i>	<i>913.09</i>	<i>491.66</i>	<i>421.42</i>
<i>Taxes for county</i>	<i>1,561.26</i>	<i>3,285.78</i>	<i>774.95</i>	<i>684.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>96.84</i>	<i>—</i>	<i>526.56</i>	<i>278.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$51,335.40	\$37,562.02	\$23,900.30	\$49,592.79
Premiums	—	—	—	—
Municipal indebtedness	7,500.00	39,000.00	11,000.00	12,000.00
Transfers and refunds	49.11	138.44	274.62	176.50
Agency, trust, and investment	2,290.24	4,198.87	1,793.17	1,383.42
Total receipts	\$61,174.75	\$80,899.33	\$36,968.09	\$63,152.71
Balance on hand, including funds	2,815.24	16,597.69	6,892.65	971.10
GRAND TOTAL	\$63,989.99	\$97,497.02	\$43,860.74	\$64,123.81

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
Maintenance	\$19,537.92	\$36,752.22	\$16,467.34	\$19,930.56
<i>Departmental</i>	19,367.92	36,498.22	16,105.54	19,765.21
General government	1,665.96	7,394.00	1,171.60	1,955.12
Protection of persons and property	135.77	3,286.85	361.35	586.56
Health and sanitation	684.85	1,012.52	462.44	331.39
Highways	8,075.50	7,174.51	4,985.49	6,198.34
Charities	1,279.37	4,086.99	509.19	1,021.53
Soldiers' benefits	—	—	30.00	190.00
Schools	7,167.46	12,547.89	7,488.57	8,318.86
Libraries	148.70	177.50	319.52	269.72
Recreation	—	150.00	180.91	—
Pensions	—	—	—	—
Unclassified	210.31	667.96	596.44	893.69
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	170.00	254.00	356.80	150.35
<i>Administration of trust funds</i>	—	—	5.00	15.00
Interest	171.88	1,793.05	259.00	399.74
<i>Loans, general purposes</i>	171.88	1,793.05	259.00	399.74
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	30,524.47	2,613.00	7,050.20	28,795.32
<i>Departmental</i>	30,524.47	2,613.00	7,050.20	28,795.32
General government	—	—	—	—
Protection of persons and property	—	—	22.50	96.00
Health and sanitation	—	—	—	—
Highways	30,524.47	2,613.00	7,027.70	28,685.24
Charities	—	—	—	—
Schools	—	—	—	14.08
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,500.00	39,100.00	14,026.55	10,016.92
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,100.00	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	7,500.00	38,000.00	14,000.00	10,000.00
<i>Warrants or orders, previous years</i>	—	—	26.55	16.93
Transfers	—	—	257.17	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	257.17	—
Refunds	49.11	138.44	17.45	176.50
Agency, trust, and investment	2,324.24	4,198.87	2,373.41	1,383.30
<i>Taxes and licenses for State</i>	632.14	913.09	491.66	421.42
<i>Taxes for county</i>	1,561.26	3,285.78	774.95	684.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	130.84	—	1,106.80	277.88
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$19,709.80	\$38,545.27	\$16,726.34	\$20,330.30
Permanent debt (except from sinking funds)	—	1,100.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,524.47	2,613.00	7,050.20	28,795.32
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,500.00	38,000.00	14,026.55	10,016.92
Transfers (except to sinking funds) and refunds	49.11	138.44	274.62	176.50
Agency, trust, and investment	2,324.24	4,198.87	2,373.41	1,383.30
Total payments	\$60,107.62	\$84,595.58	\$40,451.12	\$60,702.34
<i>Balance on hand, including funds</i>	3,882.37	12,901.44	3,409.62	3,421.47
GRAND TOTAL	\$63,989.99	\$97,497.02	\$43,860.74	\$64,123.81

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
REVENUE.	\$32,919.35	\$21,509.22	\$27,597.62	\$21,882.68
General	31,366.46	20,718.03	25,690.96	18,506.71
Taxes	24,791.89	11,794.49	19,609.71	9,266.79
Property, poll, and income	17,716.86	11,739.81	18,916.17	9,226.86
Corporation, bank, etc.	7,075.03	54.68	693.54	39.93
Licenses and permits	4.00	3.00	3.00	2.00
Fines and forfeits	30.00	—	—	—
Grants and gifts	6,540.67	8,920.54	6,078.25	9,237.92
For expenses	6,492.67	8,848.54	5,754.00	9,237.92
For outlays	47.90	72.00	324.25	—
All other	—	—	—	—
Commercial	1,552.89	791.19	1,906.66	3,375.97
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	306.78	441.33	1,367.48	571.85
Departmental	913.19	204.22	300.39	2,689.19
General government	46.50	30.00	1.00	—
Protection of persons and property	89.24	—	77.80	3.23
Health and sanitation	—	—	—	—
Highways	55.43	3.50	—	40.50
Charities	338.00	—	—	417.29
Soldiers' benefits	124.00	—	—	100.00
Schools	246.71	170.72	188.25	2,128.17
Libraries	7.91	—	33.34	—
Recreation	—	—	—	—
Unclassified	5.40	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	33.80	—	90.00	—
Interest	299.12	145.64	148.79	114.93
On sinking funds	—	—	—	—
On trust and investment funds	163.02	75.18	—	21.18
All other	136.10	70.46	148.79	93.75
NON-REVENUE.	\$21,834.66	\$15,300.01	\$19,469.34	\$16,984.39
Offsets to outlays	5,500.00	3,000.00	11,000.00	4,200.00
Departmental	6,500.00	3,000.00	11,000.00	4,200.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	8,000.00	8,000.00	5,000.00	10,300.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	8,000.00	8,000.00	5,000.00	10,300.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	4,004.50	1,698.50	—	1,382.88
From sinking funds	—	—	—	—
All other	4,004.50	1,698.50	—	1,382.88
Refunds	89.24	88.86	101.32	114.74
Agency, trust, and investment	4,240.92	2,512.65	3,368.02	986.77
Taxes and licenses for State	980.00	491.66	842.85	280.00
Taxes for county	2,410.01	1,205.01	2,081.67	688.67
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	850.91	815.98	443.50	18.20
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$38,419.35	\$24,509.22	\$38,597.62	\$26,082.68
Premiums	—	—	—	—
Municipal indebtedness	8,000.00	8,000.00	5,000.00	10,300.00
Transfers and refunds	4,093.74	1,787.36	101.32	1,497.62
Agency, trust, and investment	4,240.92	2,512.65	3,368.02	986.77
Total receipts	\$54,754.01	\$36,809.23	\$47,066.96	\$38,867.07
Balance on hand, including funds	7,462.03	5,832.24	14,533.44	2,008.86
GRAND TOTAL	\$62,216.04	\$42,641.47	\$61,600.40	\$40,875.93

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
Maintenance	\$21,001.79	\$16,950.25	\$18,281.84	\$19,077.39
<i>Departmental</i>	20,967.99	16,950.25	17,316.25	19,077.39
General government	1,856.08	803.33	1,693.49	681.39
Protection of persons and property	563.84	395.36	378.70	202.80
Health and sanitation	370.75	195.50	373.80	224.51
Highways	6,624.64	6,158.05	8,456.47	6,184.08
Charities	1,705.21	939.32	532.45	1,727.32
Soldiers' benefits	10.00	—	—	—
Schools	9,278.00	7,598.73	5,299.87	9,918.07
Libraries	139.28	546.50	233.63	61.00
Recreation	92.25	—	56.50	—
Pensions	—	—	—	—
Unclassified	327.94	313.46	291.34	78.22
<i>Public service enterprises</i>	—	—	41.54	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	41.54	—
<i>Cemeteries</i>	33.80	—	924.05	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	172.00	390.93	124.89	381.53
<i>Loans, general purposes</i>	172.00	390.93	124.89	381.53
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	10,045.92	4,176.44	22,843.36	5,605.49
<i>Departmental</i>	10,045.92	4,176.44	22,843.36	5,605.49
General government	—	—	—	—
Protection of persons and property	95.80	144.00	1,241.22	—
Health and sanitation	—	—	—	—
Highways	9,950.12	4,032.44	14,024.71	5,605.49
Charities	—	—	—	—
Schools	—	—	350.43	—
Libraries	—	—	6,975.50	—
Recreation	—	—	251.50	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	8,000.00	12,019.21	5,200.00	11,090.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	2,019.21	200.00	700.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	8,000.00	10,000.00	5,000.00	10,300.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,004.50	1,698.50	—	1,382.88
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	4,004.50	1,698.50	—	1,382.88
Refunds	89.24	88.86	101.32	114.74
Agency, trust, and investment	6,340.19	2,087.83	3,368.02	968.57
<i>Taxes and licenses for State</i>	980.00	491.66	842.85	280.00
<i>Taxes for county</i>	2,410.01	1,205.01	2,081.67	688.57
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,950.18	391.16	443.50	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$21,173.79	\$17,341.18	\$18,406.73	\$19,458.92
Permanent debt (except from sinking funds)	—	2,019.21	200.00	700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,045.92	4,176.44	22,843.36	5,605.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,000.00	10,000.00	5,000.00	10,300.00
Transfers (except to sinking funds) and refunds	4,093.74	1,787.36	101.32	1,497.62
Agency, trust, and investment	6,340.19	2,087.83	3,368.02	968.57
Total payments	\$49,653.64	\$37,412.02	\$49,919.43	\$38,530.60
Balance on hand, including funds	12,562.40	5,229.45	11,680.97	2,345.33
GRAND TOTAL	\$62,216.04	\$42,641.47	\$61,600.40	\$40,875.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
REVENUE.	\$20,979.18	\$41,204.37	\$19,441.28	\$24,346.13
General	16,703.10	39,291.85	18,062.16	21,695.86
<i>Taxes</i>	<i>7,629.62</i>	<i>34,989.12</i>	<i>9,744.39</i>	<i>11,670.42</i>
Property, poll, and income	7,567.73	34,316.73	9,671.80	11,352.57
Corporation, bank, etc.	61.89	672.39	72.59	317.85
<i>Licenses and permits</i>	<i>5.00</i>	<i>31.00</i>	—	<i>3.00</i>
<i>Fines and forfeits</i>	<i>40.00</i>	—	<i>35.00</i>	—
<i>Grants and gifts</i>	<i>8,998.87</i>	<i>4,271.73</i>	<i>8,282.77</i>	<i>10,022.44</i>
For expenses	8,998.87	4,271.73	8,282.77	10,022.44
For outlays	—	—	—	—
<i>All other</i>	<i>29.61</i>	—	—	—
Commercial	4,276.08	1,912.52	1,379.12	2,650.27
<i>Special assessments</i>	<i>211.63</i>	—	—	—
To meet expenses	211.63	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>642.24</i>	<i>549.58</i>	<i>509.20</i>	<i>294.91</i>
<i>Departmental</i>	<i>2,781.87</i>	<i>1,079.41</i>	<i>603.76</i>	<i>1,825.75</i>
General government	140.50	—	—	—
Protection of persons and property	24.65	8.41	4.50	2.03
Health and sanitation	—	—	452.86	—
Highways	2,550.00	25.00	26.15	33.50
Charities	—	—	—	—
Soldiers' benefits	48.00	—	92.00	60.00
Schools	—	1,038.00	25.00	1,728.22
Libraries	—	—	—	2.00
Recreation	—	—	—	—
Unclassified	18.72	8.00	3.25	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>96.45</i>	<i>2.00</i>	—	—
<i>Interest</i>	<i>543.89</i>	<i>281.53</i>	<i>266.16</i>	<i>529.61</i>
On sinking funds	—	—	—	—
On trust and investment funds	375.65	—	—	182.84
All other	168.24	281.53	266.16	346.77
NON-REVENUE.	\$15,278.88	\$33,893.31	\$32,444.40	\$28,667.53
Offsets to outlays	2,800.00	4,000.00	17,098.43	11,986.53
<i>Departmental</i>	<i>2,800.00</i>	<i>4,000.00</i>	<i>17,098.43</i>	<i>11,986.53</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	11,000.00	25,000.00	13,000.00	13,900.00
<i>Loans, general purposes</i>	—	—	—	<i>3,900.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>11,000.00</i>	<i>25,000.00</i>	<i>13,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	243.42	—	804.50	1,163.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>243.42</i>	—	<i>804.50</i>	<i>1,163.00</i>
Refunds	4.75	12.47	322.87	57.97
Agency, trust, and investment	1,230.71	4,880.84	1,218.55	1,560.03
<i>Taxes and licenses for State</i>	<i>351.19</i>	<i>1,404.75</i>	<i>351.19</i>	<i>420.00</i>
<i>Taxes for county</i>	<i>528.36</i>	<i>3,469.46</i>	<i>867.36</i>	<i>1,106.17</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>351.16</i>	<i>6.63</i>	—	<i>33.86</i>
<i>All other</i>	—	—	—	—
RECAPITULATION				
Revenue and offsets to outlays	\$23,779.18	\$45,204.37	\$36,539.76	\$36,332.66
Premiums	—	—	—	—
Municipal indebtedness	11,000.00	25,000.00	13,000.00	13,900.00
Transfers and refunds	248.17	12.47	1,127.37	1,220.97
Agency, trust, and investment	1,230.71	4,880.84	1,218.55	1,560.03
Total receipts	\$36,258.06	\$75,097.68	\$51,885.68	\$53,013.66
Balance on hand, including funds	3,525.64	7,957.32	1,189.19	5,190.74
GRAND TOTAL	\$39,783.70	\$83,055.00	\$53,074.87	\$58,204.40

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
Maintenance	\$21,353.43	\$31,602.35	\$17,595.05	\$19,652.23
<i>Departmental</i>	<i>21,117.51</i>	<i>31,573.35</i>	<i>17,595.05</i>	<i>19,593.13</i>
General government	1,112.36	1,961.92	842.83	850.51
Protection of persons and property	545.77	1,210.25	401.88	205.39
Health and sanitation	216.59	277.50	970.70	602.01
Highways	6,526.27	14,388.84	7,391.13	6,720.81
Charities	432.65	1,397.42	466.75	102.00
Soldiers' benefits	4.00	—	176.00	89.00
Schools	11,608.61	12,173.92	7,080.69	10,811.76
Libraries	303.06	—	90.29	96.23
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	368.20	163.50	174.78	115.42
<i>Public service enterprises</i>	<i>1.12</i>	<i>—</i>	<i>—</i>	<i>1.10</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	1.12	—	—	1.10
<i>Cemeteries</i>	<i>254.80</i>	<i>29.00</i>	<i>—</i>	<i>58.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	173.33	649.30	545.66	391.28
<i>Loans, general purposes</i>	<i>173.33</i>	<i>649.30</i>	<i>545.66</i>	<i>391.28</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,846.07	9,215.07	17,432.63	19,187.67
<i>Departmental</i>	<i>3,846.07</i>	<i>9,215.07</i>	<i>17,432.63</i>	<i>19,187.67</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,846.07	9,100.07	17,432.63	18,471.41
Charities	—	115.00	—	116.21
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	600.05
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,000.00	25,000.00	15,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,000.00</i>	<i>25,000.00</i>	<i>13,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	243.42	—	804.50	1,163.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>243.42</i>	<i>—</i>	<i>804.50</i>	<i>1,163.00</i>
Refunds	4.75	12.47	322.87	57.97
Agency, trust, and investment	1,365.07	4,880.84	1,218.55	1,646.87
<i>Taxes and licenses for State</i>	<i>351.19</i>	<i>1,404.75</i>	<i>351.19</i>	<i>420.00</i>
<i>Taxes for county</i>	<i>528.36</i>	<i>3,469.46</i>	<i>867.36</i>	<i>1,106.17</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>485.52</i>	<i>6.63</i>	<i>—</i>	<i>120.70</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$21,526.76	\$32,251.65	\$18,140.71	\$20,043.51
Permanent debt (except from sinking funds)	—	—	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,846.07	9,215.07	17,432.63	19,187.67
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	11,000.00	25,000.00	13,000.00	10,000.00
Transfers (except to sinking funds) and refunds	248.17	12.47	1,127.37	1,220.97
Agency, trust, and investment	1,365.07	4,880.84	1,218.55	1,646.87
Total payments	\$37,986.07	\$71,360.03	\$52,919.26	\$52,099.02
<i>Balance on hand, including funds</i>	<i>1,797.63</i>	<i>11,694.97</i>	<i>155.61</i>	<i>6,105.38</i>
GRAND TOTAL	\$39,783.70	\$83,055.00	\$53,074.87	\$58,204.40

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
REVENUE.	\$23,905.89	\$15,310.67	\$17,468.71	\$12,684.79
General	22,111.07	13,993.65	16,701.71	11,768.22
Taxes	16,293.56	11,569.07	7,965.55	9,270.09
Property, poll, and income	16,195.84	10,736.97	7,903.99	9,098.80
Corporation, bank, etc.	97.72	832.10	61.56	171.29
Licenses and permits	5.00	19.00	—	70.00
Fines and forfeits	—	—	—	6.00
Grants and gifts	5,812.51	2,405.58	8,736.16	2,422.13
For expenses	5,752.51	2,405.58	8,736.16	2,422.13
For outlays	60.00	—	—	—
All other	—	—	—	—
Commercial	1,794.82	1,317.02	767.00	916.57
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	452.15	890.60	347.95	715.21
Departmental	1,147.95	170.63	27.57	107.17
General government	12.00	—	17.50	61.10
Protection of persons and property	5.24	59.63	7.70	6.07
Health and sanitation	—	—	—	—
Highways	35.25	33.00	—	—
Charities	292.40	—	—	—
Soldiers' benefits	—	48.00	—	—
Schools	802.01	30.00	—	—
Libraries	1.05	—	2.37	40.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	25.13	112.74	—	30.00
Interest	169.59	143.05	391.48	64.19
On sinking funds	—	—	—	—
On trust and investment funds	75.13	91.67	276.34	64.19
All other	94.46	51.38	115.14	—
NON-REVENUE.	\$17,140.04	\$8,191.50	\$17,853.56	\$77,229.49
Offsets to outlays	3,000.00	5,271.47	3,075.00	68,658.65
Departmental	3,000.00	5,271.47	3,075.00	68,658.65
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	—	13,000.00	6,500.00
Loans, general purposes	—	—	6,000.00	3,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	—	7,000.00	3,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,512.88	—	334.50	—
From sinking funds	—	—	—	—
All other	1,512.88	—	334.50	—
Refunds	15.07	88.68	4.96	50.00
Agency, trust, and investment	2,612.09	2,831.35	1,439.10	2,020.84
Taxes and licenses for State	840.86	772.61	551.19	561.90
Taxes for county	1,721.44	1,940.83	860.72	1,411.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	49.79	117.91	227.19	47.94
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$26,905.89	\$20,582.14	\$20,543.71	\$81,343.44
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	—	13,000.00	6,500.00
Transfers and refunds	1,527.95	88.68	339.46	50.00
Agency, trust, and investment	2,612.09	2,831.35	1,439.10	2,020.84
Total receipts	\$41,045.93	\$23,502.17	\$35,322.27	\$89,914.28
Balance on hand, including funds	5,544.94	8,747.01	1,592.70	3,089.86
GRAND TOTAL	\$46,590.87	\$32,249.18	\$36,914.97	\$93,004.14

Graded According to Population of 1930 — Continued.

PAYMENTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
Maintenance	\$19,556.85	\$14,582.12	\$14,869.19	\$11,458.86
<i>Departmental</i>	<i>19,530.10</i>	<i>14,426.63</i>	<i>14,869.19</i>	<i>11,217.36</i>
General government	848.43	964.34	812.35	1,450.12
Protection of persons and property	280.25	1,097.69	237.93	1,480.04
Health and sanitation	433.32	140.00	157.00	69.60
Highways	6,378.44	4,476.96	5,087.83	3,338.17
Charities	837.40	417.14	398.04	15.00
Soldiers' benefits	—	83.00	—	—
Schools	10,449.67	7,094.92	7,971.80	4,662.29
Libraries	172.24	67.08	65.18	129.12
Recreation	50.00	—	—	—
Pensions	—	—	—	—
Unclassified	80.35	85.50	139.06	73.02
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>26.75</i>	<i>155.49</i>	<i>—</i>	<i>241.50</i>
Administration of trust funds	—	—	—	—
Interest	169.44	—	282.72	66.27
<i>Loans, general purposes</i>	<i>169.44</i>	<i>—</i>	<i>282.72</i>	<i>66.27</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	6,945.90	4,834.02	11,516.46	70,686.49
<i>Departmental</i>	<i>6,945.90</i>	<i>4,834.02</i>	<i>11,516.46</i>	<i>70,686.49</i>
General government	128.50	40.28	7,516.46	—
Protection of persons and property	120.00	—	—	—
Health and sanitation	—	—	—	—
Highways	5,769.02	4,793.74	4,000.00	70,686.49
Charities	783.98	—	—	—
Schools	146.40	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	—	7,500.00	3,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	—	—	500.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	—	7,000.00	3,500.00
Warrants or orders, previous years	—	—	—	—
Transfers	1,512.88	—	334.50	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,512.88	—	334.50	—
Refunds	15.07	88.68	4.96	50.00
Agency, trust, and investment	2,612.09	2,923.02	1,439.10	2,085.03
<i>Taxes and licenses for State</i>	<i>840.86</i>	<i>772.61</i>	<i>351.19</i>	<i>561.90</i>
Taxes for county	1,721.44	1,940.83	860.72	1,411.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	49.79	209.58	227.19	112.13
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$19,726.29	\$14,582.12	\$15,151.91	\$11,525.13
Permanent debt (except from sinking funds)	—	—	500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,945.90	4,834.02	11,516.46	70,686.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	7,000.00	3,500.00
Transfers (except to sinking funds) and refunds	1,527.95	88.68	339.46	50.00
Agency, trust, and investment	2,612.09	2,923.02	1,439.10	2,085.03
Total payments	\$40,812.23	\$22,427.84	\$35,946.93	\$87,846.65
Balance on hand, including funds	5,778.64	9,821.34	968.04	5,167.49
GRAND TOTAL	\$46,590.87	\$32,249.18	\$36,914.97	\$93,004.14

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
REVENUE.	\$22,976.25	\$17,739.31	\$18,214.78	\$21,115.27
General	19,708.67	16,685.80	16,618.09	20,320.16
Taxes	12,083.69	10,803.44	11,377.50	11,532.16
Property, poll, and income	11,805.15	10,682.99	11,268.18	11,251.29
Corporation, bank, etc.	278.44	120.45	109.32	280.87
Licenses and permits	19.00	1.00	6.00	4.00
Fines and forfeits	5.00	—	10.00	—
Grants and gifts	7,610.08	5,881.36	5,224.59	8,784.00
For expenses	7,610.08	5,881.36	5,200.59	8,734.25
For outlays	—	—	24.00	49.75
All other	—	—	—	—
Commercial	3,267.58	1,053.51	1,596.69	795.11
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	469.33	692.76	689.14	383.20
Departmental	525.34	144.62	381.54	126.69
General government	27.00	7.00	—	—
Protection of persons and property	10.09	12.67	138.90	—
Health and sanitation	—	—	105.00	—
Highways	70.00	99.18	30.00	118.78
Charities	—	—	—	—
Soldiers' benefits	48.00	—	48.00	—
Schools	—	10.00	22.95	1.00
Libraries	2.46	15.77	4.19	.35
Recreation	—	—	—	.75
Unclassified	367.79	—	32.50	5.81
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	60.00	20.00	229.00	10.00
Interest	2,212.91	196.13	297.01	275.22
On sinking funds	—	—	—	—
On trust and investment funds	2,164.26	3.54	65.86	40.24
All other	48.65	192.59	231.15	234.98
NON-REVENUE.	\$17,508.02	\$15,536.41	\$21,881.48	\$9,346.29
Offsets to outlays	3,000.00	3,097.43	5,000.00	2,998.61
Departmental	3,000.00	3,097.43	5,000.00	2,998.61
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	11,300.00	10,000.00	14,000.00	3,000.00
Loans, general purposes	2,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	9,300.00	10,000.00	14,000.00	3,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,474.81	383.33	390.00	1,671.75
From sinking funds	—	—	—	—
All other	1,474.81	383.33	390.00	1,671.75
Refunds	4.99	274.76	170.24	49.50
Agency, trust, and investment	1,728.22	1,780.89	2,321.24	1,626.43
Taxes and licenses for State	421.42	491.66	491.66	421.42
Taxes for county	1,106.17	1,214.31	1,474.89	1,205.01
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	200.63	74.92	354.69	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$25,976.25	\$20,836.74	\$23,214.78	\$24,113.88
Premiums	—	—	—	—
Municipal indebtedness	11,300.00	10,000.00	14,000.00	3,000.00
Transfers and refunds	1,479.80	658.09	560.24	1,721.25
Agency, trust, and investment	1,728.22	1,780.89	2,321.24	1,626.43
Total receipts	\$40,484.27	\$33,275.72	\$40,096.26	\$30,461.56
Balance on hand, including funds	2,144.54	4,886.49	1,983.86	5,707.03
GRAND TOTAL	\$42,628.81	\$38,162.21	\$42,080.12	\$36,168.59

Graded According to Population of 1930 — Continued.

PAYMENTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
Maintenance	\$21,087.50	\$15,819.10	\$17,318.94	\$17,850.66
<i>Departmental</i>	<i>20,884.55</i>	<i>15,736.17</i>	<i>17,076.04</i>	<i>17,763.66</i>
General government	1,068.04	1,071.10	1,182.72	1,408.00
Protection of persons and property	232.85	212.63	326.08	371.03
Health and sanitation	261.53	219.00	252.08	215.00
Highways	8,281.43	5,480.65	6,348.86	5,361.26
Charities	668.84	—	63.00	852.09
Soldiers' benefits	48.00	—	—	—
Schools	8,860.28	8,335.22	8,353.29	8,952.94
Libraries	119.65	234.67	259.31	134.20
Recreation	—	—	38.00	3.00
Pensions	—	—	—	—
Unclassified	1,343.93	182.90	252.70	466.14
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>177.95</i>	<i>82.93</i>	<i>242.90</i>	<i>87.00</i>
<i>Administration of trust funds</i>	<i>25.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	440.55	377.61	261.55	45.00
<i>Loans, general purposes</i>	<i>440.55</i>	<i>377.61</i>	<i>261.55</i>	<i>45.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,004.67	4,229.08	7,095.96	4,113.63
<i>Departmental</i>	<i>4,004.67</i>	<i>4,229.08</i>	<i>7,095.96</i>	<i>4,113.63</i>
General government	—	—	96.00	—
Protection of persons and property	—	—	—	113.63
Health and sanitation	—	—	—	—
Highways	4,004.67	4,187.58	6,999.96	4,000.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	41.50	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,050.00	10,500.00	14,000.00	3,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>750.00</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,300.00</i>	<i>10,000.00</i>	<i>14,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,474.81	383.33	390.00	1,671.75
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,474.81</i>	<i>383.33</i>	<i>390.00</i>	<i>1,671.75</i>
Refunds	4.99	274.76	170.24	49.50
Agency, trust, and investment	1,784.82	1,784.43	2,327.10	1,636.43
<i>Taxes and licenses for State</i>	<i>421.42</i>	<i>491.66</i>	<i>491.66</i>	<i>421.42</i>
<i>Taxes for county</i>	<i>1,106.17</i>	<i>1,214.31</i>	<i>1,474.89</i>	<i>1,205.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>257.23</i>	<i>78.46</i>	<i>360.55</i>	<i>10.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

RECAPITULATION.

Maintenance and interest	\$21,528.05	\$16,196.71	\$17,580.49	\$17,895.66
Permanent debt (except from sinking funds)	750.00	500.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,004.67	4,229.08	7,095.96	4,113.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	9,300.00	10,000.00	14,000.00	3,000.00
Transfers (except to sinking funds) and refunds	1,479.80	658.09	560.24	1,721.25
Agency, trust, and investment	1,784.82	1,784.43	2,327.10	1,636.43
Total payments	\$38,847.34	\$33,368.31	\$41,563.79	\$28,366.97
Balance on hand, including funds	3,781.47	4,793.90	516.33	7,801.62
GRAND TOTAL	\$42,628.81	\$38,162.21	\$42,080.12	\$36,168.59

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
REVENUE.	\$17,125.13	\$14,493.89	\$13,859.92	\$16,979.86
General	15,696.33	13,429.04	12,968.15	15,668.80
<i>Taxes</i>	<i>8,594.19</i>	<i>11,218.98</i>	<i>7,662.34</i>	<i>9,718.90</i>
Property, poll, and income	8,561.73	5,103.52	7,521.40	9,642.05
Corporation, bank, etc.	32.46	6,115.46	140.94	76.85
<i>Licenses and permits</i>	<i>14.00</i>	<i>—</i>	<i>7.00</i>	<i>—</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>10.00</i>	<i>100.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>7,088.14</i>	<i>2,199.25</i>	<i>5,198.81</i>	<i>5,949.90</i>
For expenses	7,088.14	2,180.25	5,198.81	5,949.90
For outlays	—	19.00	—	—
<i>All other</i>	<i>—</i>	<i>.81</i>	<i>—</i>	<i>—</i>
Commercial	1,428.80	1,064.85	891.77	1,311.06
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>330.62</i>	<i>428.69</i>	<i>617.17</i>	<i>441.02</i>
<i>Departmental</i>	<i>988.03</i>	<i>259.76</i>	<i>55.77</i>	<i>663.23</i>
General government	—	—	19.00	107.00
Protection of persons and property	—	.56	—	17.55
Health and sanitation	—	—	—	—
Highways	17.75	—	36.00	2.50
Charities	20.00	—	—	—
Soldiers' benefits	—	—	—	—
Schools	931.75	238.00	—	536.18
Libraries	—	3.88	.77	—
Recreation	—	—	—	—
Unclassified	18.53	17.32	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>35.00</i>	<i>70.78</i>
<i>Interest</i>	<i>110.15</i>	<i>376.40</i>	<i>183.83</i>	<i>136.03</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	95.69	59.49
All other	110.15	376.40	88.14	76.54
NON-REVENUE.	\$14,042.74	\$6,741.37	\$6,125.54	\$15,809.82
Offsets to outlays	6,299.25	3,000.00	1,800.00	5,597.00
<i>Departmental</i>	<i>6,299.25</i>	<i>3,000.00</i>	<i>1,800.00</i>	<i>5,597.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	—	2,500.00	8,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>—</i>	<i>2,500.00</i>	<i>8,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	500.01	15.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>500.01</i>	<i>15.00</i>
Refunds	12.36	68.52	57.18	—
Agency, trust, and investment	731.13	3,672.85	1,268.35	1,697.82
<i>Taxes and licenses for State</i>	<i>210.71</i>	<i>1,262.84</i>	<i>351.19</i>	<i>350.00</i>
<i>Taxes for county</i>	<i>520.42</i>	<i>2,410.01</i>	<i>867.36</i>	<i>921.81</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>49.80</i>	<i>486.01</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION				
Revenue and offsets to outlays	\$23,424.38	\$17,493.89	\$15,659.92	\$22,576.86
Premiums	—	—	—	—
Municipal indebtedness	7,000.00	—	2,500.00	8,500.00
Transfers and refunds	12.36	68.52	557.19	15.00
Agency, trust, and investment	731.13	3,672.85	1,268.35	1,697.82
Total receipts	\$31,167.87	\$21,235.26	\$19,985.46	\$32,789.68
Balance on hand, including funds	3,369.56	16,652.90	2,050.24	706.46
GRAND TOTAL	\$34,537.43	\$37,888.16	\$22,035.70	\$33,496.14

Graded According to Population of 1930 — Continued.

PAYMENTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
Maintenance	\$17,766.00	\$13,362.33	\$11,343.62	\$14,290.38
<i>Departmental</i>	<i>17,675.25</i>	<i>13,362.33</i>	<i>11,260.37</i>	<i>14,194.60</i>
General government	838.21	631.73	791.86	1,202.21
Protection of persons and property	128.07	21.00	52.87	207.00
Health and sanitation	210.50	261.00	333.75	172.00
Highways	10,221.75	7,322.76	3,641.23	5,417.93
Charities	429.20	—	520.00	65.00
Soldiers' benefits	—	—	—	—
Schools	5,634.82	4,866.07	5,751.51	6,691.85
Libraries	—	90.57	76.30	65.62
Recreation	100.00	50.00	—	2.00
Pensions	—	—	—	—
Unclassified	112.70	119.20	92.85	370.99
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>90.75</i>	<i>—</i>	<i>83.25</i>	<i>95.78</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	160.43	—	65.40	236.14
<i>Loans, general purposes</i>	<i>160.43</i>	<i>—</i>	<i>65.40</i>	<i>236.14</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,310.89	4,936.31	2,621.20	6,454.80
<i>Departmental</i>	<i>8,310.89</i>	<i>4,936.31</i>	<i>2,621.20</i>	<i>6,454.80</i>
General government	—	39.24	—	62.36
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,310.89	4,750.00	2,621.20	6,392.44
Charities	—	—	—	—
Schools	—	147.07	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	—	2,500.00	8,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>—</i>	<i>2,500.00</i>	<i>8,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	500.01	15.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>500.01</i>	<i>15.00</i>
Refunds	12.36	68.52	57.18	—
Agency, trust, and investment	731.13	3,672.85	1,287.03	1,742.31
<i>Taxes and licenses for State</i>	<i>210.71</i>	<i>1,262.84</i>	<i>551.19</i>	<i>350.00</i>
<i>Taxes for county</i>	<i>520.42</i>	<i>2,410.01</i>	<i>867.36</i>	<i>921.81</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>68.48</i>	<i>470.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$17,926.43	\$13,362.33	\$11,409.02	\$14,526.52
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,310.89	4,936.31	2,621.20	6,454.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,000.00	—	2,500.00	8,500.00
Transfers (except to sinking funds) and refunds	12.36	68.52	557.19	15.00
Agency, trust, and investment	731.13	3,672.85	1,287.03	1,742.31
Total payments	\$33,980.81	\$22,040.01	\$18,374.44	\$31,238.63
Balance on hand, including funds	566.62	15,848.15	3,661.26	2,257.51
GRAND TOTAL	\$34,537.43	\$37,888.16	\$22,035.70	\$33,496.14

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
REVENUE.	\$6,886.10	\$12,947.81	\$14,702.36	\$12,925.17
General	6,215.47	11,383.82	13,343.97	12,484.16
<i>Taxes</i>	4,167.48	6,521.05	7,523.85	8,452.24
Property, poll, and income	4,136.22	6,451.25	7,260.29	8,388.25
Corporation, bank, etc.	31.26	69.80	263.56	63.99
<i>Licenses and permits</i>	22.90	—	3.00	3.00
<i>Fines and forfeits</i>	—	—	76.50	2.00
<i>Grants and gifts</i>	2,025.09	4,862.77	5,740.62	4,026.92
For expenses	2,025.09	4,862.77	5,740.62	4,026.92
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	670.63	1,563.99	1,358.39	441.01
<i>Special assessments</i>	—	—	20.62	—
To meet expenses	—	—	20.62	—
To meet outlays	—	—	—	—
<i>Privileges</i>	465.76	271.45	209.39	332.08
<i>Departmental</i>	122.94	396.73	811.92	13.10
General government	36.05	53.00	5.00	—
Protection of persons and property	.89	51.30	1.92	13.10
Health and sanitation	—	260.71	—	—
Highways	—	21.72	800.00	—
Charities	—	—	—	—
Soldiers' benefits	72.00	—	—	—
Schools	14.00	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	10.00	5.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	61.50	—
<i>Interest</i>	81.93	895.81	254.96	95.83
On sinking funds	—	—	—	—
On trust and investment funds	—	800.00	71.68	—
All other	81.93	95.81	183.28	95.83
NON-REVENUE.	\$2,992.87	\$11,232.85	\$20,236.23	\$15,939.62
Offsets to outlays	—	5,000.00	8,281.30	10,000.00
<i>Departmental</i>	—	5,000.00	8,281.30	10,000.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,500.00	5,500.00	11,100.00	5,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	2,500.00	5,500.00	11,100.00	5,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	101.37	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	101.37	—
Refunds	—	9.07	16.78	34.90
Agency trust, and investment	492.87	723.78	736.78	904.72
<i>Taxes and licenses for State</i>	140.00	280.95	210.71	351.19
<i>Taxes for county</i>	352.87	442.83	332.12	553.53
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	193.95	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$6,886.10	\$17,947.81	\$22,983.66	\$22,925.17
Premiums	—	—	—	—
Municipal indebtedness	2,500.00	5,500.00	11,100.00	5,000.00
Transfers and refunds	—	9.07	118.15	34.90
Agency, trust, and investment	492.87	723.78	736.78	904.72
Total receipts	\$9,878.97	\$24,180.66	\$34,938.59	\$28,864.79
Balance on hand, including funds	1,135.58	1,054.22	2,789.70	2,479.58
GRAND TOTAL	\$11,014.55	\$25,234.88	\$37,728.29	\$31,344.37

Graded According to Population of 1930 — Continued.

PAYMENTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
Maintenance	\$5,216.19	\$11,563.37	\$13,786.01	\$12,493.43
<i>Departmental</i>	<i>5,216.19</i>	<i>11,463.92</i>	<i>13,623.14</i>	<i>12,403.35</i>
General government	707.34	1,552.04	914.67	911.37
Protection of persons and property	31.72	587.99	248.87	116.54
Health and sanitation	41.00	811.59	178.54	266.99
Highways	200.25	3,960.47	4,965.97	5,722.49
Charities	447.01	18.00	237.60	—
Soldiers' benefits	97.00	—	—	50.00
Schools	3,600.59	4,266.01	6,383.65	4,674.96
Libraries	32.28	30.15	179.43	75.00
Recreation	—	113.00	—	—
Pensions	—	—	—	—
Unclassified	59.00	124.67	514.41	586.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>98.45</i>	<i>162.87</i>	<i>90.08</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>1.00</i>	<i>—</i>	<i>—</i>
Interest	349.11	132.23	124.95	75.75
<i>Loans, general purposes</i>	<i>349.11</i>	<i>132.23</i>	<i>124.95</i>	<i>75.75</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	6,371.90	11,080.23	12,582.60
<i>Departmental</i>	<i>—</i>	<i>6,371.90</i>	<i>11,080.23</i>	<i>12,582.60</i>
General government	—	215.00	—	—
Protection of persons and property	—	110.00	—	82.55
Health and sanitation	—	—	—	—
Highways	—	5,950.90	11,080.23	12,500.05
Charities	—	—	—	—
Schools	—	96.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,850.00	5,500.00	5,000.00	5,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>350.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,500.00</i>	<i>5,500.00</i>	<i>5,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	101.37	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>101.37</i>	<i>—</i>
Refunds	—	9.07	16.78	34.90
Agency, trust, and investment	492.87	723.78	707.09	904.72
<i>Taxes and licenses for State</i>	<i>140.00</i>	<i>280.95</i>	<i>210.71</i>	<i>351.19</i>
<i>Taxes for county</i>	<i>352.87</i>	<i>442.83</i>	<i>332.12</i>	<i>553.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>164.26</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$5,565.30	\$11,695.60	\$13,910.96	\$12,569.18
Permanent debt (except from sinking funds)	350.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	6,371.90	11,080.23	12,582.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,500.00	5,500.00	5,000.00	5,000.00
Transfers (except to sinking funds) and refunds	—	9.07	118.15	34.90
Agency, trust, and investment	492.87	723.78	707.09	904.72
Total payments	\$8,908.17	\$24,300.35	\$30,816.43	\$31,091.40
Balance on hand, including funds	2,105.38	934.53	6,911.86	252.97
GRAND TOTAL	\$11,014.55	\$25,234.88	\$37,728.29	\$31,344.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
REVENUE.	\$10,403.52	\$11,537.46	\$6,659.81	\$9,476.17
General	9,785.53	11,346.27	6,464.75	9,182.48
<i>Taxes</i>	<i>9,583.79</i>	<i>8,074.66</i>	<i>3,972.73</i>	<i>5,259.97</i>
Property, poll and income	9,399.83	7,848.81	3,953.95	5,235.29
Corporation, bank, etc.	183.96	225.85	18.78	24.68
<i>Licenses and permits</i>	<i>7.00</i>	<i>3.00</i>	<i>8.00</i>	<i>1.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>2.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>195.74</i>	<i>3,266.61</i>	<i>2,484.02</i>	<i>3,921.51</i>
For expenses	195.74	3,266.61	2,475.02	3,921.51
For outlays	—	—	9.00	—
All other	—	—	—	—
Commercial	616.99	191.19	195.06	293.69
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>57.25</i>	<i>150.17</i>	<i>106.27</i>	<i>202.37</i>
<i>Departmental</i>	<i>34.10</i>	<i>1.64</i>	<i>7.60</i>	<i>8.60</i>
General government	—	—	—	8.00
Protection of persons and property	34.10	1.64	7.60	.60
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>435.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	330.00	—	—	—
All other	105.00	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>90.64</i>	<i>39.38</i>	<i>81.19</i>	<i>82.72</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	71.28
All other	90.64	39.38	81.19	11.44
NON-REVENUE.	\$3,973.02	\$6,218.55	\$1,806.45	\$3,872.28
Offsets to outlays	—	—	—	2,500.00
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	5,000.00	1,254.74	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,000.00</i>	<i>1,200.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>54.74</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	544.80
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	—	—	544.80
Refunds	26.20	—	64.28	96.35
Agency, trust, and investment	3,946.82	1,218.55	487.43	731.13
<i>Taxes and licenses for State</i>	<i>1,123.80</i>	<i>351.19</i>	<i>140.48</i>	<i>210.71</i>
<i>Taxes for county</i>	<i>2,823.02</i>	<i>867.36</i>	<i>346.95</i>	<i>520.42</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$10,403.52	\$11,537.46	\$6,659.81	\$11,976.17
Premiums	—	—	—	—
Municipal indebtedness	—	5,000.00	1,254.74	—
Transfers and refunds	26.20	—	64.28	641.15
Agency, trust, and investment	3,946.82	1,218.55	487.43	731.13
Total receipts	\$14,376.54	\$17,756.01	\$8,466.26	\$13,348.45
Balance on hand, including funds	6,747.36	174.75	89.35	6,527.59
GRAND TOTAL	\$21,123.90	\$17,930.76	\$8,555.61	\$19,876.04

Graded According to Population of 1930—Continued.

PAYMENTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
Maintenance	\$9,628.90	\$11,147.46	\$5,163.00	\$6,790.41
<i>Departmental</i>	<i>6,909.11</i>	<i>11,147.46</i>	<i>5,091.50</i>	<i>6,775.41</i>
General government	2,080.16	974.11	519.98	666.34
Protection of persons and property	304.25	205.26	66.69	41.10
Health and sanitation	265.67	95.90	37.50	10.00
Highways	701.06	4,603.48	1,624.78	2,361.39
Charities	—	4.98	231.75	—
Soldiers' benefits	—	—	—	—
Schools	3,357.60	3,355.60	2,531.43	3,553.06
Libraries	145.18	—	—	.44
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	55.19	1,908.13	79.37	143.08
<i>Public service enterprises</i>	<i>2,519.86</i>			
Electric light	—	—	—	—
Water	1,739.31	—	—	—
All other	780.55	—	—	—
<i>Cemeteries</i>	<i>199.93</i>		<i>71.50</i>	<i>15.00</i>
Administration of trust funds	—	—	—	—
Interest	—	116.91	70.71	—
<i>Loans, general purposes</i>	<i>—</i>	<i>116.91</i>	<i>70.71</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	\$26.62	1,074.95	18.00	3,150.70
<i>Departmental</i>	<i>293.00</i>	<i>1,074.95</i>	<i>18.00</i>	<i>3,150.70</i>
General government	—	236.80	—	150.00
Protection of persons and property	293.00	—	18.00	—
Health and sanitation	—	—	—	—
Highways	—	838.15	—	3,000.70
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>533.62</i>			
Electric light	—	—	—	—
Water	—	—	—	—
All other	533.62	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	4,000.00	2,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	544.80
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>544.80</i>
Refunds	26.20	—	64.28	96.35
Agency, trust, and investment	3,946.82	1,218.55	487.43	802.41
<i>Taxes and licenses for State</i>	<i>1,123.80</i>	<i>351.19</i>	<i>140.48</i>	<i>210.71</i>
<i>Taxes for county</i>	<i>2,823.02</i>	<i>867.36</i>	<i>346.95</i>	<i>520.42</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>71.28</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$9,628.90	\$11,264.37	\$5,233.71	\$6,790.41
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	826.62	1,074.95	18.00	3,150.70
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	4,000.00	2,000.00	—
Transfers (except to sinking funds) and refunds	26.20	—	64.28	641.15
Agency, trust, and investment	3,946.82	1,218.55	487.43	802.41
Total payments	\$14,428.54	\$17,557.87	\$7,803.42	\$11,384.67
Balance on hand, including funds	6,695.36	372.89	752.19	8,491.37
GRAND TOTAL	\$21,123.90	\$17,930.76	\$8,555.61	\$19,876.04

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Prescott POPULATION 48
REVENUE.		\$9,017.41
General		8,704.98
Taxes		3,312.59
Property, poll, and income		3,230.92
Corporation, bank, etc.		81.67
Licenses and permits		1.00
Fines and forfeits		1.00
Grants and gifts		5,390.39
For expenses		5,390.39
For outlays		—
All other		—
Commercial		312.43
Special assessments		—
To meet expenses		—
To meet outlays		—
Privileges		47.60
Departmental		139.75
General government		—
Protection of persons and property		139.75
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
Public service enterprises		—
Electric light		—
Water		—
All other		—
Cemeteries		22.50
Interest		102.58
On sinking funds		—
On trust and investment funds		48.06
All other		54.52
NON-REVENUE.		\$1,529.00
Offsets to outlays		400.00
Departmental		400.00
Public service enterprises		—
Cemeteries		—
Municipal indebtedness		—
Loans, general purposes		—
Loans, public service enterprises		—
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		—
Unpaid warrants or orders, current year		—
Premiums		—
Transfers		—
From sinking funds		—
All other		—
Refunds		16.34
Agency, trust, and investment		1,112.66
Taxes and licenses for State		140.47
Taxes for county		737.44
Reimbursements for grade crossings		—
Sinking and other permanent funds		234.75
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$9,417.41
Premiums		—
Municipal indebtedness		—
Transfers and refunds		16.34
Agency, trust, and investment		1,112.66
Total receipts		\$10,546.41
Balance on hand, including funds		2,477.58
GRAND TOTAL		\$13,023.99

	Prescott POPULATION 48
PAYMENTS.	
Maintenance	\$8,920.27
<i>Departmental</i>	8,809.52
General government	579.61
Protection of persons and property	173.05
Health and sanitation	34.10
Highways	4,599.81
Charities	247.78
Soldiers' benefits	—
Schools	2,986.42
Libraries	—
Recreation	—
Pensions	—
Unclassified	188.75
<i>Public service enterprises</i>	—
Electric light	—
Water	—
All other	—
<i>Cemeteries</i>	110.75
<i>Administration of trust funds</i>	—
Interest	—
<i>Loans, general purposes</i>	—
<i>Loans, public service enterprises</i>	—
<i>Loans, cemeteries</i>	—
Outlays	—
<i>Departmental</i>	—
General government	—
Protection of persons and property	—
Health and sanitation	—
Highways	—
Charities	—
Schools	—
Libraries	—
Recreation	—
Unclassified	—
<i>Public service enterprises</i>	—
Electric light	—
Water	—
All other	—
<i>Cemeteries</i>	—
Municipal indebtedness	—
<i>From sinking funds</i>	—
<i>From revenue and other sources</i>	—
<i>Bonds refunded, current year</i>	—
<i>Temporary loans (including revenue loans)</i>	—
<i>Warrants or orders, previous years</i>	—
Transfers	—
<i>To sinking funds from revenue</i>	—
<i>All other</i>	—
Refunds	16.34
Agency, trust, and investment	1,112.66
<i>Taxes and licenses for State</i>	140.47
<i>Taxes for county</i>	737.44
<i>Expenditures for grade crossings</i>	—
<i>Sinking and other permanent funds</i>	234.75
<i>All other</i>	—
RECAPITULATION.	
Maintenance and interest	\$8,920.27
Permanent debt (except from sinking funds)	—
Sinking fund requirements from revenue	—
Outlays	—
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	—
Transfers (except to sinking funds) and refunds	16.34
Agency, trust, and investment	1,112.66
Total payments	\$10,049.27
Balance on hand, including funds	2,974.72
GRAND TOTAL	\$13,023.99

TABLE I. — Summary of Financial Transactions. Towns

AGGREGATE RECEIPTS (233 TOWNS).		POPULATION 394,732
REVENUE.		\$23,060,234.93
General		19,520,849.31
<i>Taxes</i>		<i>17,611,669.59</i>
Property, poll, and income		16,656,496.30
Corporation, bank, etc.		855,173.29
<i>Licenses and permits</i>		<i>45,579.07</i>
<i>Fines and forfeits</i>		<i>63,604.07</i>
<i>Grants and gifts</i>		<i>1,899,356.18</i>
For expenses		1,859,378.02
For outlays		39,978.16
All other		640.40
Commercial		3,539,385.62
<i>Special assessments</i>		<i>45,655.75</i>
To meet expenses		34,500.06
To meet outlays		11,155.67
<i>Privileges</i>		<i>919,963.33</i>
<i>Departmental</i>		<i>1,699,220.69</i>
General government		52,111.11
Protection of persons and property		38,722.75
Health and sanitation		29,350.90
Highways		87,971.92
Charities		210,891.66
Soldiers' benefits		32,573.55
Schools		203,665.40
Libraries		10,297.36
Recreation		12,894.34
Unclassified		120,741.70
<i>Public service enterprises</i>		<i>1,288,753.33</i>
Electric light		526,594.58
Water		752,563.91
All other		9,574.84
<i>Cemeteries</i>		<i>97,475.89</i>
<i>Interest</i>		<i>488,356.66</i>
On sinking funds		4,436.37
On trust and investment funds		199,859.46
All other		284,040.82
NON-REVENUE.		\$18,659,490.59
Offsets to outlays		2,182,057.20
<i>Departmental</i>		<i>2,128,612.86</i>
<i>Public service enterprises</i>		<i>53,444.34</i>
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		13,716,689.79
<i>Loans, general purposes</i>		<i>1,194,600.00</i>
<i>Loans, public service enterprises</i>		<i>1,034,267.90</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>11,461,729.12</i>
<i>Unpaid warrants or orders, current year</i>		<i>8,367.48</i>
<i>Premiums</i>		<i>17,725.29</i>
Transfers		259,549.52
<i>From sinking funds</i>		<i>23,000.00</i>
All other		236,549.52
Refunds		66,595.20
Agency, trust, and investment		2,434,598.88
<i>Taxes and licenses for State</i>		<i>608,447.22</i>
<i>Taxes for county</i>		<i>1,228,031.93</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>584,010.41</i>
All other		14,059.32
RECAPITULATION.		
Revenue and offsets to outlays		\$25,242,292.13
Premiums		17,725.29
Municipal indebtedness		13,698,964.50
Transfers and refunds		326,144.72
Agency, trust, and investment		2,434,598.88
Total receipts		\$41,719,725.52
Balance on hand, including funds		4,138,101.82
GRAND TOTAL		\$45,857,827.34

¹ Includes \$529.62 from administration of trust funds.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (233 TOWNS).

POPULATION
394,732

Maintenance	\$13,762,085.43
<i>Departmental</i>	<i>17,676,671.12</i>
General government	1,331,854.18
Protection of persons and property	1,661,158.96
Health and sanitation	718,654.27
Highways	4,229,223.71
Charities	1,135,245.56
Soldiers' benefits	111,160.06
Schools	7,639,064.09
Libraries	300,879.21
Recreation	207,058.66
Pensions	6,425.50
Unclassified	335,946.92
<i>Public service enterprises</i>	<i>893,927.76</i>
Electric light	415,609.39
Water	467,301.03
All other	11,017.34
<i>Cemeteries</i>	<i>189,424.64</i>
<i>Administration of trust funds</i>	<i>2,061.91</i>
Interest	688,053.91
<i>Loans, general purposes</i>	<i>560,638.52</i>
<i>Loans, public service enterprises</i>	<i>127,415.39</i>
<i>Loans, cemeteries</i>	<i>-</i>
Outlays	6,702,111.08
<i>Departmental</i>	<i>5,583,136.83</i>
General government	186,702.95
Protection of persons and property	310,827.23
Health and sanitation	188,632.35
Highways	3,803,554.36
Charities	874.92
Schools	880,485.43
Libraries	68,336.51
Recreation	89,588.40
Unclassified	54,134.68
<i>Public service enterprises</i>	<i>1,082,106.20</i>
Electric light	94,473.73
Water	993,098.85
All other	533.62
<i>Cemeteries</i>	<i>30,868.05</i>
Municipal indebtedness	12,701,197.01
<i>From sinking funds</i>	<i>23,000.00</i>
<i>From revenue and other sources</i>	<i>1,332,437.47</i>
<i>Bonds refunded, current year</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,336,388.69</i>
<i>Warrants or orders, previous years</i>	<i>9,370.85</i>
Transfers	259,549.52
<i>To sinking funds from revenue</i>	<i>1,825.00</i>
<i>All other</i>	<i>257,724.52</i>
Refunds	66,595.20
Agency, trust, and investment	2,412,430.08
<i>Taxes and licenses for State</i>	<i>608,447.22</i>
<i>Taxes for county</i>	<i>1,228,081.93</i>
<i>Expenditures for grade crossings</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>560,652.64</i>
<i>All other</i>	<i>15,248.29</i>

RECAPITULATION.

Maintenance and interest	\$19,450,139.34
Permanent debt (except from sinking funds)	1,332,437.47
Sinking fund requirements from revenue	1,825.00
Outlays	6,702,111.08
Permanent debt from sinking funds	23,000.00
Bonds refunded, current year	-
Temporary loans	11,345,759.54
Transfers (except to sinking funds) and refunds	324,319.72
Agency, trust, and investment	2,412,430.08
Total payments	\$41,592,022.23
<i>Balance on hand, including funds</i>	<i>4,265,805.11</i>
GRAND TOTAL	\$45,857,827.34

¹ Includes \$10,100 paid from proceeds of sale of electric light plants; \$3,840 paid to the county for debt incurred for bridge purposes; \$2,701.62 paid from offsets to outlays; \$1,500 paid from proceeds of sale of street railway.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1930.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Monson	\$126,000.00	\$98,000.00	\$13,000.00	\$15,000.00	—
Falmouth	477,000.00	262,000.00	215,000.00	—	—
Seekonk	116,500.00	116,500.00	—	—	—
Blackstone	63,150.00	43,150.00	—	20,000.00	—
Leicester	93,625.00	11,625.00	—	82,000.00	—
Longmeadow	494,500.00	414,000.00	5,500.00	75,000.00	—
Westport	186,670.00	61,670.00	—	125,000.00	—
Dudley	80,000.00	40,000.00	40,000.00	—	—
Dalton	120,500.00	120,500.00	—	—	—
Templeton	83,000.00	63,000.00	—	20,000.00	—
Acushnet	131,548.00	27,648.00	—	103,900.00	—
Medfield	111,000.00	75,000.00	16,000.00	20,000.00	—
Lee	136,000.00	26,000.00	—	110,000.00	—
Wilmington	474,000.00	13,000.00	350,000.00	111,000.00	—
Oxford	158,500.00	78,500.00	—	80,000.00	—
Swansea	94,000.00	94,000.00	—	—	—
Williamstown	118,000.00	118,000.00	—	—	—
Holden	208,100.00	134,500.00	73,600.00	—	—
Provincetown	112,000.00	95,000.00	17,000.00	—	—
Warren	63,900.00	63,900.00	—	—	—
Nantucket	347,000.00	297,000.00	50,000.00	—	—
Rockport	224,000.00	175,000.00	29,000.00	26,000.00	—
Westford	91,900.00	91,900.00	—	—	—
East Bridgewater	142,500.00	45,000.00	57,500.00	40,000.00	—
Wrentham	71,400.00	35,000.00	36,400.00	—	—
Barre	10,000.00	10,000.00	—	—	—
Holbrook	133,000.00	99,000.00	4,000.00	30,000.00	—
Sharon	315,400.00	196,400.00	10,000.00	109,000.00	—
Weston	205,602.77	4,000.00	199,000.00	—	\$2,602.77
East Longmeadow	90,854.43	43,000.00	24,500.00	23,354.43	—
West Bridgewater	75,065.00	—	45,065.00	30,000.00	—
Bellingham	57,000.00	32,000.00	—	25,000.00	—
Medway	173,000.00	58,000.00	55,000.00	60,000.00	—
Dighton	1,000.00	1,000.00	—	—	—
Belchertown	38,000.00	38,000.00	—	—	—
Scituate	215,000.00	165,000.00	—	50,000.00	—
Cohasset	147,000.00	147,000.00	—	—	—
Ayer	196,500.00	110,500.00	31,000.00	55,000.00	—
North Brookfield	46,000.00	6,000.00	—	40,000.00	—
Hopedale	107,000.00	107,000.00	—	—	—
Wayland	73,417.90	14,650.00	28,767.90	30,000.00	—
Pepperham	47,500.00	—	32,500.00	15,000.00	—
Lancaster	16,000.00	16,000.00	—	—	—
Bourne	52,750.00	52,750.00	—	—	—
Deerfield	146,000.00	126,000.00	—	20,000.00	—
Holliston	98,019.00	58,019.00	—	40,000.00	—
Hanover	447,000.00	57,000.00	350,000.00	40,000.00	—
Lenox	18,000.00	18,000.00	—	—	—
Norton	153,150.00	31,150.00	107,000.00	15,000.00	—
Wilbraham	137,000.00	30,000.00	92,000.00	15,000.00	—
Hadley	42,500.00	27,500.00	—	15,000.00	—
Kingston	64,100.00	24,500.00	19,600.00	20,000.00	—
Manchester	179,000.00	179,000.00	—	—	—
Rehoboth	64,000.00	39,000.00	—	25,000.00	—
Bedford	187,400.00	101,000.00	51,400.00	35,000.00	—
Hopkinton	162,000.00	74,000.00	58,000.00	30,000.00	—
Acton	73,400.00	48,400.00	—	25,000.00	—
Hatfield	66,856.11	66,000.00	—	—	856.11
Hardwick	—	—	—	—	—
Rutland	59,600.00	22,100.00	27,500.00	10,000.00	—
Groton	97,512.50	87,512.50	—	10,000.00	—
Shirley	20,000.00	20,000.00	—	—	—
Avon	48,500.00	8,500.00	—	40,000.00	—
Ashland	181,500.00	124,000.00	22,500.00	35,000.00	—
Merrimac	22,000.00	—	7,000.00	15,000.00	—
Groveland	58,250.00	11,250.00	32,000.00	15,000.00	—
Harwich	—	—	—	—	—
Douglas	20,000.00	12,000.00	8,000.00	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1930 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Salisbury	\$52,000.00	\$27,000.00	—	\$25,000.00	—
Hanson	174,000.00	42,000.00	\$107,000.00	25,000.00	—
Southborough	369,300.00	49,300.00	320,000.00	—	—
Charlton	72,534.00	42,500.00	—	30,000.00	\$34.00
Sutton	8,200.00	8,200.00	—	—	—
Raynham	16,500.00	16,500.00	—	—	—
West Boylston	10,100.00	10,100.00	—	—	—
Millville	45,000.00	25,000.00	—	20,000.00	—
Westwood	4,000.00	4,000.00	—	—	—
Ashburnham	29,200.00	5,700.00	3,500.00	20,000.00	—
Hull	433,750.00	283,750.00	—	150,000.00	—
Hamilton	18,000.00	18,000.00	—	—	—
Upton	3,000.00	3,000.00	—	—	—
Northborough	38,600.00	38,600.00	—	—	—
North Reading	64,250.00	44,250.00	—	20,000.00	—
Chatham	73,300.00	73,300.00	—	—	—
Westminster	24,800.00	4,200.00	—	20,600.00	—
Lunenburg	34,000.00	34,000.00	—	—	—
Williamsburg	56,000.00	1,000.00	50,000.00	5,000.00	—
Northfield	22,500.00	22,500.00	—	—	—
Georgetown	2,000.00	—	2,000.00	—	—
Dennis	92,000.00	82,000.00	—	10,000.00	—
Yarmouth	17,300.00	1,300.00	—	16,000.00	—
Sturbridge	8,600.00	3,600.00	—	5,000.00	—
Stockbridge	77,500.00	74,500.00	3,000.00	—	—
Townsend	10,927.88	—	—	10,000.00	927.88
Millis	55,070.00	44,050.00	11,020.00	—	—
Burlington	41,000.00	26,000.00	—	15,000.00	—
Middleton	46,500.00	13,000.00	—	33,500.00	—
Cheshire	26,000.00	26,000.00	—	—	—
Duxbury	116,500.00	96,500.00	—	20,000.00	—
Freetown	40,600.00	6,600.00	—	34,000.00	—
Nahant	121,500.00	66,000.00	55,500.00	—	—
Sheffield	205.00	—	—	205.00	—
Marion	66,500.00	20,000.00	46,500.00	—	—
Marshfield	699,500.00	60,000.00	589,500.00	50,000.00	—
Lynnfield	46,083.75	26,000.00	—	20,000.00	83.75
Plainville	29,642.23	16,000.00	9,800.00	—	3,842.23
Lakeville	—	—	—	—	—
West Newbury	31,500.00	3,000.00	—	28,500.00	—
Shelburne	—	—	—	—	—
Tisbury	183,625.00	127,625.00	56,000.00	—	—
Newbury	29,849.94	14,849.94	—	15,000.00	—
Norwell	49,500.00	29,500.00	—	20,000.00	—
Sterling	—	—	—	—	—
Mattapoisett	75,629.17	14,529.17	61,100.00	—	—
Buckland	10,000.00	10,000.00	—	—	—
Lincoln	57,000.00	—	37,000.00	20,000.00	—
Pembroke	—	—	—	—	—
Essex	36,500.00	36,500.00	—	—	—
Chester	105,600.00	29,600.00	51,000.00	25,000.00	—
Southwick	194,800.00	74,000.00	100,800.00	20,000.00	—
Littleton	52,500.00	26,000.00	26,500.00	—	—
Sandwich	91,500.00	56,500.00	—	35,000.00	—
Norfolk	30,981.00	4,000.00	—	26,981.00	—
Colrain	—	—	—	—	—
Carver	2,000.00	2,000.00	—	—	—
Tyngsborough	16,000.00	—	—	16,000.00	—
Rowley	26,440.00	17,440.00	4,000.00	5,000.00	—
Brookfield	52,000.00	21,000.00	31,000.00	—	—
Oak Bluffs	117,850.00	117,850.00	—	—	—
Clarksburg	14,000.00	14,000.00	—	—	—
Edgartown	60,500.00	60,500.00	—	—	—
Erving	57.00	—	—	—	57.00

¹ In anticipation of bond issue.² Includes \$10,500 anticipation of highway reimbursement from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1930 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
West Brookfield	\$32,500.00	\$6,000.00	\$16,500.00	\$10,000.00	—
Huntington	36,200.00	21,200.00	—	15,000.00	—
Russell	148,100.00	78,500.00	59,600.00	10,000.00	—
Dover	6,000.00	6,000.00	—	—	—
Sudbury	38,000.00	38,000.00	—	—	—
Orleans	—	—	—	—	—
Lanesborough	20,435.00	3,435.00	—	17,000.00	—
Sunderland	35,750.00	35,750.00	—	—	—
Hinsdale	7,000.00	7,000.00	—	—	—
Stow	12,400.00	12,400.00	—	—	—
Rochester	4,500.00	4,500.00	—	—	—
Whately	13,000.00	8,000.00	—	5,000.00	—
West Stockbridge	22,500.00	15,000.00	—	7,500.00	—
Berkley	19,000.00	14,000.00	—	5,000.00	—
Wenham	27,000.00	27,000.00	—	—	—
Mendon	—	—	—	—	—
Boylston	27,400.00	17,400.00	—	10,000.00	—
Berlin	—	—	—	—	—
Hubbardston	20,000.00	—	—	20,000.00	—
Harvard	—	—	—	—	—
Topsfield	—	—	—	—	—
Gill	9,000.00	9,000.00	—	—	—
Ashby	14,100.00	14,100.00	—	—	—
Sherborn	14,000.00	—	—	14,000.00	—
Southampton	—	—	—	—	—
East Brookfield	7,000.00	2,000.00	5,000.00	—	—
Conway	5,000.00	5,000.00	—	—	—
Bernardston	5,000.00	—	—	5,000.00	—
Granby	8,000.00	—	—	8,000.00	—
Brimfield	5,000.00	—	—	5,000.00	—
New Marlborough	8,000.00	—	—	8,000.00	—
Ashfield	—	—	—	—	—
Wellfleet	—	—	—	—	—
Charlemont	2,000.00	2,000.00	—	—	—
Brewster	12,000.00	12,000.00	—	—	—
Bolton	—	—	—	—	—
Royalston	—	—	—	—	—
Halifax	19,000.00	11,000.00	—	8,000.00	—
Princeton	12,000.00	9,000.00	3,000.00	—	—
Hampden	3,000.00	—	—	3,000.00	—
Leverett	—	—	—	—	—
Granville	4,100.00	4,100.00	—	—	—
Becket	5,000.00	—	—	5,000.00	—
Paxton	24,100.00	18,000.00	1,100.00	5,000.00	—
Petersham	—	—	—	—	—
Boxford	8,000.00	8,000.00	—	—	—
Richmond	4,000.00	4,000.00	—	—	—
Carlisle	10,300.00	5,300.00	—	5,000.00	—
Blandford	57,700.00	9,200.00	48,500.00	—	—
Eastham	—	—	—	—	—
Cummington	1,500.00	—	500.00	1,000.00	—
Egremont	—	—	—	—	—
Truro	9,000.00	4,000.00	—	5,000.00	—
Plympton	11,000.00	4,000.00	—	7,000.00	—
Dana	—	—	—	—	—
Oakham	—	—	—	—	—
Enfield	500.00	500.00	—	—	—
Worthington	—	—	—	—	—
Pelham	1,200.00	1,200.00	—	—	—
Chesterfield	—	—	—	—	—
New Salem	—	—	—	—	—
Sandisfield	4,055.00	555.00	—	3,500.00	—
New Braintree	—	—	—	—	—
Windsor	930.00	930.00	—	—	—

¹ Includes \$500 trust funds used.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1930 — Concluded.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Dunstable	\$4,250.00	—	\$4,250.00	—	—
Westhampton	—	—	—	—	—
Otis	7,650.00	\$2,650.00	—	\$5,000.00	—
Warwick	9,000.00	9,000.00	—	—	—
Hancock	—	—	—	—	—
Mashpee	33,900.00	4,900.00	—	29,000.00	—
Wales	3,000.00	—	—	3,000.00	—
Phillipston	5,000.00	—	—	5,000.00	—
Wendell	—	—	—	—	—
Heath	4,000.00	—	—	4,000.00	—
Monterey	600.00	600.00	—	—	—
Hawley	2,100.00	2,100.00	—	—	—
Boxborough	—	—	—	—	—
Florida	—	—	—	—	—
Savoy	5,000.00	2,000.00	—	3,000.00	—
Plainfield	3,900.00	3,900.00	—	—	—
Rowe	—	—	—	—	—
West Tisbury	—	—	—	—	—
Leyden	7,000.00	7,000.00	—	—	—
Chilmark	3,000.00	3,000.00	—	—	—
Goshen	5,250.00	5,250.00	—	—	—
Tyringham	3,500.00	500.00	—	3,000.00	—
Greenwich	2,000.00	—	—	2,000.00	—
Shutesbury	—	—	—	—	—
Washington	—	—	—	—	—
Monroe	—	—	—	—	—
Alford	—	—	—	—	—
Middlefield	—	—	—	—	—
Gay Head	4,900.00	4,900.00	—	—	—
Montgomery	—	—	—	—	—
Holland	6,100.00	—	—	¹ 6,100.00	—
Tolland	—	—	—	—	—
Gosnold	—	—	—	—	—
Peru	1,000.00	—	—	1,000.00	—
New Ashford	54.74	—	—	—	\$54.74
Mount Washington	—	—	—	—	—
Prescott	—	—	—	—	—
233 Towns	\$13,800,440.42	\$7,302,338.61	\$3 811,502.90	\$2,678,140.43	\$8,458.48

¹ Includes \$2,000 in anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1930.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1930, together with the supplemental assessment of December, 1930.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as are found in Middleton and Holland (see footnotes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 63 towns which showed no funded or fixed debt.

Towns (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1930 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Southborough . . .	2,166	10.7	\$3,455,095	\$369,300.00	—	\$369,300.00
2 Hanover . . .	2,808	10.6	3,824,944	407,000.00	—	407,000.00
3 Marshfield . . .	1,625	8.4	7,744,175	649,500.00	—	649,500.00
4 Southwick . . .	1,461	8.3	2,102,184	174,800.00	—	174,800.00
5 Wilmington . . .	4,013	7.8	4,656,670	363,000.00	—	363,000.00
6 Blandford . . .	545	6.1	941,463	57,700.00	—	57,700.00
7 Holden . . .	3,871	6.0	3,487,580	208,100.00	—	208,100.00
8 Norton . . .	2,737	5.4	2,571,940	138,150.00	—	138,150.00
9 Hanson . . .	2,184	5.4	2,781,863	149,000.00	—	149,000.00
10 Chester . . .	1,464	5.4	1,505,856	80,600.00	—	80,600.00
11 Ashland . . .	2,397	5.1	2,854,118	146,500.00	—	146,500.00
12 Bedford . . .	2,603	4.8	3,173,505	152,400.00	—	152,400.00
13 Hopkinton . . .	2,563	4.0	2,831,445	132,000.00	\$20,000.00	112,000.00
14 Longmeadow . . .	4,437	3.7	11,230,450	419,500.00	—	419,500.00
15 Brookfield . . .	1,352	3.7	1,409,637	52,000.00	—	52,000.00
16 Ayer . . .	3,060	3.6	3,902,065	141,500.00	—	141,500.00
17 Rockport . . .	3,630	3.4	5,943,872	204,000.00	—	204,000.00
18 Medway . . .	3,153	3.4	3,296,955	113,000.00	—	113,000.00
19 Gay Head . . .	161	3.4	144,114	4,900.00	—	4,900.00
20 Russell . . .	1,237	3.4	4,115,906	138,100.00	—	138,100.00
21 Monson . . .	4,918	3.3	3,314,535	111,000.00	—	111,000.00
22 Wilbraham . . .	2,719	3.3	3,707,467	122,000.00	—	122,000.00
23 Sharon . . .	3,351	3.3	6,321,805	206,400.00	—	206,400.00
24 Sunderland . . .	1,159	3.0	1,181,081	35,750.00	—	35,750.00
25 Rutland . . .	2,442	3.0	1,650,652	49,600.00	—	49,600.00
26 Nantucket . . .	3,678	3.0	11,628,108	347,000.00	—	347,000.00
27 Medfield . . .	4,066	2.9	3,097,827	91,000.00	—	91,000.00
28 Tisbury . . .	1,541	2.9	6,362,989	183,625.00	—	183,625.00
29 Holbrook . . .	3,353	2.9	3,599,919	103,000.00	—	103,000.00
30 Deerfield . . .	2,882	2.6	4,884,689	126,000.00	—	126,000.00
31 Oak Bluffs . . .	1,333	2.6	4,574,678	117,850.00	—	117,850.00
32 Provincetown . . .	3,808	2.5	4,399,527	112,000.00	—	112,000.00
33 Dennis . . .	1,829	2.5	3,314,204	82,000.00	—	82,000.00
34 Charlton . . .	2,154	2.5	1,730,301	42,500.00	—	42,500.00
35 Hopedale . . .	2,973	2.4	4,368,867	107,000.00	—	107,000.00
36 Groveland . . .	2,336	2.4	1,782,858	43,250.00	—	43,250.00
37 Oxford . . .	3,943	2.4	3,326,577	78,500.00	—	78,500.00
38 Belchertown . . .	3,139	2.4	1,616,197	38,000.00	—	38,000.00
39 Seekonk . . .	4,762	2.3	5,169,685	116,500.00	—	116,500.00
40 Hatfield . . .	2,476	2.2	2,939,056	66,000.00	—	66,000.00
41 Leyden . . .	261	2.2	318,374	7,000.00	—	7,000.00
42 Falmouth . . .	4,821	2.2	21,918,852	477,000.00	—	477,000.00
43 Essex . . .	1,465	2.2	1,684,770	36,500.00	—	36,500.00
44 Westford . . .	3,600	2.1	4,278,339	91,900.00	—	91,900.00
45 Weston . . .	3,332	2.1	9,578,265	203,000.00	—	203,000.00
46 Warwick . . .	367	2.1	426,549	9,000.00	—	9,000.00
47 Dudley . . .	4,265	2.1	3,860,922	80,000.00	—	80,000.00
48 Sandwich . . .	1,437	2.1	2,739,047	56,500.00	—	56,500.00
49 East Bridgewater . . .	3,591	2.0	5,030,286	102,500.00	—	102,500.00
50 Dalton . . .	4,220	2.0	5,950,597	120,500.00	—	120,500.00
51 Paxton . . .	672	2.0	949,667	19,100.00	—	19,100.00
52 Templeton . . .	4,159	2.0	3,137,471	63,000.00	—	63,000.00
53 Swansea . . .	3,941	2.0	4,686,803	94,000.00	—	94,000.00
54 Groton . . .	2,434	2.0	4,472,630	87,512.50	—	87,512.50
55 Mattapoisett . . .	1,501	2.0	3,865,970	75,629.17	—	75,629.17
56 Nahant . . .	1,654	1.9	6,269,490	121,500.00	—	121,500.00
57 Wrentham . . .	3,584	1.9	3,792,327	71,400.00	—	71,400.00
58 Littleton . . .	1,447	1.9	2,803,164	52,500.00	—	52,500.00
59 Clarksburg . . .	1,296	1.9	753,206	14,000.00	—	14,000.00
60 Warren . . .	3,765	1.8	3,479,452	63,900.00	—	63,900.00
61 Boylston . . .	1,097	1.8	957,066	17,400.00	—	17,400.00
62 Huntington . . .	1,242	1.8	1,169,840	21,200.00	—	21,200.00
63 Millis . . .	1,738	1.8	3,053,633	55,070.00	—	55,070.00
64 Cheshire . . .	1,697	1.8	1,465,630	26,000.00	—	26,000.00
65 North Reading . . .	1,945	1.7	2,539,806	44,250.00	—	44,250.00
66 Northborough . . .	1,946	1.7	2,252,157	38,600.00	—	38,600.00
67 East Longmeadow . . .	3,327	1.7	3,947,318	67,500.00	—	67,500.00
68 Millville . . .	2,111	1.7	1,463,755	25,000.00	—	25,000.00
69 Blackstone . . .	4,674	1.7	2,533,677	43,150.00	—	43,150.00
70 Rehoboth . . .	2,610	1.6	2,397,685	39,000.00	—	39,000.00
71 Edgartown . . .	1,276	1.6	3,811,730	60,500.00	—	60,500.00
72 Holliston . . .	2,864	1.5	3,752,318	58,019.00	—	58,019.00
73 Plainville . . .	1,583	1.5	1,670,294	25,800.00	—	25,800.00

TABLE III. — *Relation of Indebtedness to Valuation — 1930 — Continued.*

Towns. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1930 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
74 West Brookfield	1,255	1.5	\$1,469,530	\$22,500.00	—	\$22,500.00
75 Hull	2,047	1.5	18,677,564	283,750.00	—	283,750.00
76 Williamstown	3,900	1.5	7,791,983	118,000.00	—	118,000.00
77 Sudbury	1,182	1.5	2,544,169	38,000.00	—	38,000.00
78 Lunenburg	1,923	1.5	2,314,448	34,000.00	—	34,000.00
79 Berkley	1,120	1.4	968,542	14,000.00	—	14,000.00
80 Rowley	1,356	1.4	1,502,043	21,440.00	—	21,440.00
81 Manchester	2,636	1.4	12,974,764	179,000.00	—	179,000.00
82 Norwell	1,519	1.4	2,150,939	29,500.00	—	29,500.00
83 Goshen	248	1.4	386,460	5,250.00	—	5,250.00
84 West Bridgewater	3,206	1.3	3,355,409	45,065.00	—	45,065.00
85 Stockbridge	1,762	1.3	5,889,455	77,500.00	—	77,500.00
86 Cohasset	3,083	1.3	11,197,735	147,000.00	—	147,000.00
87 Duxbury	1,696	1.3	7,484,843	96,500.00	—	96,500.00
88 Ashby	982	1.2	1,140,902	14,100.00	—	14,100.00
89 Marion	1,638	1.2	5,452,228	66,500.00	—	66,500.00
90 Chatham	1,931	1.2	6,013,970	73,300.00	—	73,300.00
91 Scituate	3,118	1.2	13,984,152	165,000.00	—	165,000.00
92 Acton	2,482	1.2	4,110,055	48,400.00	—	48,400.00
93 West Stockbridge	1,124	1.1	1,311,087	15,000.00	—	15,000.00
94 Bellingham	3,189	1.1	2,806,019	32,000.00	—	32,000.00
95 Northfield	1,888	1.1	2,116,558	22,500.00	—	22,500.00
96 Douglas	2,195	1.0	1,916,635	20,000.00	—	20,000.00
97 Plainfield	306	1.0	380,140	3,900.00	—	3,900.00
98 Pepperell	2,922	1.0	3,286,337	32,500.00	—	32,500.00
99 Gill	983	1.0	928,225	9,000.00	—	9,000.00
100 Westport	4,408	1.0	6,395,460	61,670.00	—	61,670.00
101 Kingston	2,672	0.9	4,678,867	44,100.00	—	44,100.00
102 Shirley	2,427	0.9	2,146,335	20,000.00	—	20,000.00
103 Burlington	1,722	0.9	2,809,172	26,000.00	—	26,000.00
104 Princeton	717	0.9	1,385,768	12,000.00	—	12,000.00
105 Raynham	2,136	0.9	1,939,597	16,500.00	—	16,500.00
106 Hadley	2,682	0.8	3,246,478	27,500.00	—	27,500.00
107 Dunstable	384	0.8	505,821	4,250.00	—	4,250.00
108 Salisbury	2,194	0.8	3,247,218	27,000.00	—	27,000.00
109 Savoy	307	0.8	257,685	2,000.00	—	2,000.00
110 Wayland	2,937	0.7	5,879,732	43,417.90	—	43,417.90
111 Hawley	313	0.7	291,033	2,100.00	—	2,100.00
112 Stow	1,142	0.7	1,722,053	12,400.00	—	12,400.00
113 Lynnfield	1,594	0.7	3,638,027	26,000.00	—	26,000.00
114 Wenham	1,119	0.7	3,801,618	27,000.00	—	27,000.00
115 Halifax	728	0.7	1,600,529	11,000.00	—	11,000.00
116 Acushnet	4,092	0.7	4,026,594	27,648.00	—	27,648.00
117 Boxford	652	0.7	1,183,357	8,000.00	—	8,000.00
118 Whately	1,136	0.7	1,190,734	8,000.00	—	8,000.00
119 Hinsdale	1,144	0.7	1,043,529	7,000.00	—	7,000.00
120 Middleton	1,712	0.7	1,965,158	13,000.00	—	13,000.00
121 Newbury	1,530	0.6	2,413,923	14,849.94	—	14,849.94
122 East Brookfield	926	0.6	1,184,164	7,000.00	—	7,000.00
123 Granville	674	0.6	707,331	4,100.00	—	4,100.00
124 Richmond	583	0.5	735,502	4,000.00	—	4,000.00
125 Brewster	769	0.5	2,235,289	12,000.00	—	12,000.00
126 Bourne	2,895	0.5	9,952,977	52,750.00	—	52,750.00
127 Plympton	511	0.5	775,083	4,000.00	—	4,000.00
128 Ashburnham	2,079	0.5	1,818,396	9,200.00	—	9,200.00
129 Carlisle	569	0.5	1,078,266	5,300.00	—	5,300.00
130 Conway	900	0.5	1,017,651	5,000.00	—	5,000.00
131 Lee	4,061	0.5	5,409,326	26,000.00	—	26,000.00
132 West Boylston	2,114	0.5	2,106,468	10,100.00	—	10,100.00
133 Chilmark	252	0.5	639,202	3,000.00	—	3,000.00
134 Otis	367	0.5	568,075	2,650.00	—	2,650.00
135 Mashpee	361	0.5	1,058,503	4,900.00	—	4,900.00
136 Lancaster	2,897	0.5	3,492,894	16,000.00	—	16,000.00
137 Sutton	2,147	0.4	1,870,497	8,200.00	—	8,200.00
138 Avon	2,414	0.4	2,013,792	8,500.00	—	8,500.00
139 Yarmouth	1,794	0.4	4,625,304	17,300.00	—	17,300.00
140 Freetown	1,656	0.4	1,792,465	6,600.00	—	6,600.00
141 Buckland	1,497	0.4	2,777,968	10,000.00	—	10,000.00
142 Rochester	1,141	0.3	1,293,948	4,500.00	—	4,500.00
143 Merrimac	2,392	0.3	2,134,278	7,000.00	—	7,000.00
144 Barre	3,510	0.3	3,334,090	10,000.00	—	10,000.00
145 Hamilton	2,044	0.3	6,178,088	18,000.00	—	18,000.00
146 Leicester	4,445	0.3	4,025,990	11,625.00	—	11,625.00
147 Williamsburg	1,891	0.3	1,465,152	51,000.00	\$46,883.17	4,116.83
148 Westminster	1,925	0.3	1,499,310	4,200.00	—	4,200.00
149 Lanesborough	1,170	0.3	1,240,307	3,435.00	—	3,435.00
150 Sturbridge	1,772	0.3	1,413,290	3,600.00	—	3,600.00
151 Lenox	2,742	0.2	7,219,197	18,000.00	—	18,000.00
152 Truro	513	0.2	1,646,802	4,000.00	—	4,000.00
153 Lincoln	1,493	0.2	3,137,180	37,000.00	29,405.41	7,594.59
154 North Brookfield	3,013	0.2	2,631,287	6,000.00	—	6,000.00
155 West Newbury	1,549	0.2	1,319,355	3,000.00	—	3,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1930 — Concluded.*

Towns. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1930 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
156 Norfolk . . .	1,429	0.2	\$1,802,536	\$4,000.00	—	\$4,000.00
157 Upton . . .	2,026	0.2	1,443,363	3,000.00	—	3,000.00
158 Windsor . . .	387	0.2	487,178	930.00	—	930.00
159 Charlemont . . .	816	0.2	1,105,969	2,000.00	—	2,000.00
160 Pelham . . .	455	0.2	727,448	1,200.00	—	1,200.00
161 Dover . . .	1,195	0.2	3,854,725	6,000.00	—	6,000.00
162 Tyringham . . .	246	0.1	434,183	500.00	—	500.00
163 Georgetown . . .	1,853	0.1	1,949,584	2,000.00	—	2,000.00
164 Cummington . . .	531	0.1	535,232	500.00	—	500.00
165 Westwood . . .	2,097	0.1	4,874,149	4,000.00	—	4,000.00
166 Sandisfield . . .	412	0.1	698,201	555.00	—	555.00
167 Monterey . . .	321	0.1	805,855	600.00	—	600.00
168 Enfield . . .	497	0.1	675,800	500.00	—	500.00
169 Carver . . .	1,381	0.1	3,155,986	2,000.00	—	2,000.00
170 Dighton . . .	3,147	1 -	4,193,137	1,000.00	—	1,000.00
Totals . . .	349,549	—	\$560,619,602	\$11,129,841.51	\$96,288.58	\$11,033,552.93

¹ Less than one-tenth of one per cent.

TABLE IV. — Debt Transactions for 1930 Classified by Character of Obligation.

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 280), or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 144 to 263, under the section "Municipal Indebtedness."

	Towns (Population under 5,000)	INCURRED					CANCELLED				
		General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Monson	.	—	—	\$75,000.00	—	—	\$13,000.00	\$3,000.00	\$80,000.00	—	—
Falmouth	.	\$20,000.00	—	300,000.00	—	—	27,500.00	33,500.00	300,000.00	—	—
Seekonk	.	22,500.00	—	50,000.00	—	—	16,000.00	—	50,000.00	—	—
Blackstone	.	2,150.00	—	95,000.00	—	—	12,000.00	—	105,000.00	—	—
Leicester	.	6,000.00	—	154,000.00	—	—	3,375.00	—	127,000.00	—	—
Longmeadow	.	40,000.00	—	185,000.00	—	—	35,350.00	1,000.00	100,000.00	—	—
Westport	.	5,000.00	—	275,000.00	—	—	26,030.00	—	275,000.00	—	—
Dudley	.	6,000.00	\$8,000.00	90,000.00	—	—	5,000.00	4,000.00	90,000.00	—	—
Dalton	.	—	—	90,000.00	—	—	15,500.00	—	90,000.00	—	—
Templeton	.	—	—	45,000.00	—	—	14,000.00	—	50,000.00	—	—
Acushnet	.	—	—	163,500.00	—	—	7,950.00	—	89,600.00	—	\$1,073.83
Medfield	.	—	13,000.00	80,000.00	—	—	8,000.00	1,000.00	60,000.00	—	—
Lee	.	—	—	125,000.00	—	—	10,000.00	—	96,000.00	—	—
Wilmington	.	5,000.00	—	171,000.00	—	—	8,250.00	—	156,000.00	—	—
Oxford	.	—	—	130,000.00	—	—	14,000.00	—	100,000.00	—	—
Swausea	.	43,000.00	—	50,000.00	—	—	4,000.00	—	50,000.00	—	—
Williamstown	.	43,000.00	—	165,000.00	—	—	23,000.00	—	165,000.00	—	—
Holden	.	23,000.00	—	55,000.00	—	—	15,000.00	9,500.00	75,000.00	—	—
Provincetown	.	90,000.00	—	—	—	—	1,000.00	5,000.00	—	—	—
Warren	.	—	—	50,000.00	\$5,000.00	—	6,000.00	—	50,000.00	\$6,000.00	—
Nantucket	.	—	—	175,000.00	—	—	31,500.00	2,000.00	175,000.00	—	—
Rockport	.	—	10,000.00	170,000.00	—	—	24,500.00	5,000.00	150,000.00	—	—
Westford	.	—	—	110,000.00	—	—	7,500.00	—	110,000.00	—	—
East Bridgewater	.	—	—	170,000.00	—	—	12,500.00	7,000.00	170,000.00	—	—
Wrentham	.	—	—	35,000.00	4,000.00	—	5,000.00	4,200.00	35,000.00	4,000.00	—
Barre	.	—	—	90,000.00	—	—	5,000.00	—	80,000.00	—	—
Holbrook	.	4,500.00	—	70,000.00	—	—	14,800.00	6,000.00	70,000.00	—	—
Sharon	.	6,500.00	—	219,000.00	—	—	17,900.00	3,000.00	167,000.00	—	—
Weston	.	—	136,000.00	100,000.00	10,000.00	\$2,602.77	2,000.00	14,000.00	100,000.00	100,000.00	800.00
East Longmeadow	.	—	—	93,354.43	—	—	6,500.00	3,000.00	90,000.00	—	—
West Bridgewater	.	—	—	80,000.00	—	—	2,000.00	5,535.00	85,000.00	—	—
Bellingham	.	—	—	75,000.00	—	—	2,500.00	—	60,000.00	—	—

TABLE IV. — Debt Transactions for 1930 Classified by Character of Obligation — Continued.

Towns, (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Medway	\$5,000.00	\$15,000.00	\$114,000.00	—	—	\$8,500.00	\$4,000.00	\$104,000.00	—	—
Dighton	—	—	60,000.00	—	—	1,000.00	—	60,000.00	—	—
Belchertown	4,000.00	—	40,000.00	—	—	5,500.00	—	40,000.00	—	—
Scituate	24,000.00	—	250,000.00	—	—	44,750.00	—	225,000.00	—	—
Cohasset	47,000.00	—	100,000.00	—	—	9,000.00	—	100,000.00	—	—
Ayer	107,500.00	—	70,868.69	—	—	8,250.00	10,000.00	40,868.69	—	—
North Brookfield	3,000.00	—	80,000.00	—	—	3,000.00	—	80,000.00	—	—
Hopedale	—	—	55,000.00	—	—	7,000.00	—	55,000.00	—	—
Wayland	2,650.00	5,767.90	77,000.00	\$3,500.00	—	3,000.00	3,700.00	87,000.00	\$3,500.00	—
Pepperell	—	—	60,000.00	—	—	8,500.00	5,500.00	60,000.00	—	—
Lancaster	11,500.00	—	30,000.00	—	—	8,250.00	—	30,000.00	—	—
Bourne	—	—	62,000.00	—	—	—	—	62,000.00	—	—
Deerfield	—	—	80,000.00	—	—	12,000.00	—	85,000.00	—	—
Holliston	33,700.00	—	80,000.00	—	—	7,200.00	—	75,000.00	—	—
Haver	7,000.00	350,000.00	110,000.00	—	—	5,000.00	—	100,000.00	—	—
Leicester	18,000.00	—	98,000.00	—	—	3,000.00	—	98,000.00	—	\$4,253.03
Norton	6,000.00	—	75,000.00	—	—	4,500.00	6,000.00	70,000.00	—	—
Wilbraham	—	4,000.00	75,000.00	—	—	3,000.00	6,000.00	75,000.00	—	—
Hadley	—	—	40,000.00	—	—	2,500.00	—	45,000.00	—	—
Kingston	—	—	70,000.00	—	—	6,000.00	5,000.00	50,000.00	—	—
Manchester	—	—	125,000.00	—	—	—	—	125,000.00	—	—
Rehoboth	—	—	85,000.00	—	—	2,000.00	—	90,000.00	—	—
Bedford	35,000.00	14,000.00	110,000.00	—	—	9,400.00	4,400.00	100,000.00	—	—
Hopkinton	—	8,000.00	57,000.00	15,000.00	—	4,000.00	6,000.00	57,000.00	15,000.00	—
Acton	—	—	70,000.00	—	—	8,500.00	—	70,000.00	—	—
Hadfield	60,000.00	—	20,000.00	—	\$856.11	2,000.00	—	20,000.00	—	—
Hardwick	—	—	50,000.00	—	—	2,000.00	—	50,000.00	—	—
Rutland	—	3,500.00	25,000.00	—	—	4,200.00	4,000.00	30,000.00	—	—
Groton	43,000.00	—	90,000.00	—	—	22,000.00	—	95,000.00	—	—
Shirley	—	—	30,000.00	—	—	1,500.00	—	35,000.00	—	—
Avon	6,000.00	—	95,000.00	—	—	2,500.00	—	85,000.00	—	—
Ashland	—	—	96,000.00	—	—	14,600.00	2,500.00	90,000.00	—	—
Merimac	—	—	45,000.00	—	—	—	3,500.00	30,000.00	—	—
Groveland	—	—	55,000.00	—	—	7,750.00	3,500.00	50,000.00	—	—
Harwich	—	—	40,000.00	—	—	5,000.00	—	40,000.00	—	—
Douglas	—	—	40,000.00	—	—	1,000.00	2,000.00	40,000.00	—	—

Salisbury	.	.	.	.	.	75,000.00	10,100.00	—	75,000.00	—
Hanson	.	.	.	.	.	70,000.00	6,000.00	1,000.00	70,000.00	—
Southborough	.	.	.	.	.	15,000.00	9,400.00	—	15,000.00	—
Charlton	.	.	.	.	.	60,000.00	3,500.00	—	55,000.00	—
Sutton	.	.	.	.	.	40,000.00	3,600.00	—	40,000.00	—
Raynham	.	.	.	.	.	35,000.00	3,500.00	—	45,000.00	—
West Boylston	.	.	.	.	.	10,000.00	5,200.00	—	10,000.00	—
Millville	.	.	.	.	.	50,000.00	8,500.00	—	45,000.00	—
Westwood	.	.	.	.	.	50,000.00	4,000.00	—	50,000.00	—
Ashburnham	.	.	.	.	.	50,000.00	6,200.00	1,000.00	55,000.00	—
Hull	.	.	.	.	.	398,000.00	36,230.00	—	548,000.00	—
Hamilton	.	.	.	.	.	100,000.00	2,000.00	—	120,000.00	—
Upton	.	.	.	.	.	12,000.00	6,000.00	—	12,000.00	—
Northborough	.	.	.	.	.	20,000.00	4,000.00	—	20,000.00	—
North Reading	.	.	.	.	.	50,000.00	5,250.00	—	40,000.00	—
Chatham	.	.	.	.	.	55,000.00	7,500.00	—	55,000.00	—
Westminster	.	.	.	.	.	45,600.00	1,600.00	—	40,000.00	—
Lunenburg	.	.	.	.	.	38,000.00	4,600.00	—	38,000.00	—
Williamsburg	.	.	.	.	.	15,000.00	1,500.00	—	20,000.00	—
Northfield	.	.	.	.	.	30,000.00	5,500.00	—	30,000.00	—
Georgetown	.	.	.	.	.	10,000.00	—	1,000.00	10,000.00	—
Dennis	.	.	.	.	.	50,000.00	2,400.00	—	40,000.00	—
Yarmouth	.	.	.	.	.	45,000.00	—	—	45,000.00	—
Sturbridge	.	.	.	.	.	25,000.00	800.00	—	30,000.00	—
Stockbridge	.	.	.	.	.	60,000.00	10,500.00	3,000.00	60,000.00	—
Townsend	.	.	.	.	.	38,000.00	2,000.00	—	38,000.00	—
Mills	.	.	.	.	.	55,000.00	10,500.00	4,400.00	55,000.00	—
Burlington	.	.	.	.	.	65,000.00	3,000.00	—	72,000.00	—
Middleton	.	.	.	.	.	48,000.00	3,000.00	1,000.00	55,000.00	152.92
Cheshire	.	.	.	.	.	30,000.00	3,000.00	—	30,000.00	—
Duxbury	.	.	.	.	.	140,000.00	15,700.00	—	150,000.00	—
Freetown	.	.	.	.	.	64,000.00	3,300.00	—	80,000.00	—
Nahant	.	.	.	.	.	90,000.00	4,000.00	5,000.00	90,000.00	—
Sheffield	.	.	.	.	.	325.00	—	—	120.00	—
Marion	.	.	.	.	.	65,000.00	2,500.00	15,230.00	65,000.00	—
Marshfield	.	.	.	.	.	190,000.00	15,000.00	22,000.00	140,000.00	—
Lynnfield	.	.	.	.	.	80,000.00	7,000.00	—	80,000.00	—
Plainville	.	.	.	.	.	40,000.00	2,000.00	1,400.00	40,000.00	2,970.33
Lakeville	.	.	.	.	.	10,000.00	—	—	10,000.00	—
West Newbury	.	.	.	.	.	60,500.00	2,000.00	—	47,000.00	—

TABLE IV. — *Debt Transactions for 1930 Classified by Character of Obligation* — Continued.

Towns (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne	—	—	\$18,000.00	—	—	\$5,000.00	—	\$18,000.00	—	—
Tisbury	—	—	20,000.00	—	—	9,805.00	\$7,000.00	20,000.00	—	—
Newbury	—	—	35,000.00	—	—	2,000.00	—	35,000.00	—	—
Norwell	—	—	50,000.00	—	—	3,500.00	—	60,000.00	—	—
Sterling	—	—	30,000.00	—	—	—	—	30,000.00	—	—
Mattapoisett	—	\$5,500.00	70,000.00	—	—	6,029.19	6,100.00	70,000.00	—	—
Buckland	—	—	10,000.00	\$12,500.00	—	2,000.00	—	10,000.00	\$12,500.00	—
Lincoln	—	—	65,000.00	—	—	—	23,000.00	60,000.00	—	—
Pembroke	—	—	20,000.00	—	—	—	—	20,000.00	—	—
Essex	—	—	28,000.00	—	—	5,000.00	—	28,000.00	—	—
Chester	—	—	55,000.00	—	—	4,300.00	3,500.00	40,000.00	—	—
Southwick	\$16,000.00	—	60,000.00	—	—	4,500.00	2,800.00	70,000.00	—	—
Littleton	—	—	45,000.00	—	—	7,250.00	4,300.00	45,000.00	—	—
Sandwich	17,000.00	—	55,000.00	—	—	3,500.00	—	50,000.00	—	—
Norfolk	—	—	61,981.00	—	—	1,000.00	—	70,000.00	—	—
Colrain	—	—	15,000.00	—	—	—	—	15,000.00	—	—
Carver	—	—	20,000.00	—	—	2,000.00	—	20,000.00	—	—
Tyngsborough	—	—	30,000.00	—	—	—	—	28,000.00	—	—
Rowley	1,000.00	—	33,500.00	—	—	4,695.00	400.00	28,500.00	—	—
Brookfield	—	31,000.00	20,000.00	4,000.00	—	4,000.00	—	20,000.00	4,000.00	—
Oak Bluffs	—	—	70,000.00	—	—	16,350.00	—	70,000.00	—	—
Clarksburg	—	—	20,000.00	—	—	3,000.00	—	20,000.00	—	—
Edgartown	—	—	40,000.00	—	—	7,625.00	—	40,000.00	—	—
Erving	—	—	25,000.00	—	—	—	—	25,000.00	—	—
West Brookfield	—	—	40,000.00	—	—	500.00	1,500.00	40,000.00	—	—
Huntington	21,000.00	—	35,000.00	—	—	250.00	—	35,000.00	—	—
Russell	—	—	100,000.00	—	—	8,200.00	3,800.00	100,000.00	—	—
Dover	—	—	70,000.00	—	—	6,000.00	—	70,000.00	—	—
Sudbury	—	—	20,000.00	—	—	5,000.00	—	35,000.00	—	—
Orleans	—	—	30,000.00	—	—	—	—	30,000.00	—	—
Lanesborough	—	—	27,000.00	—	—	572.50	—	24,000.00	—	—
Sunderland	—	—	20,000.00	—	—	3,250.00	—	20,000.00	—	—
Hinsdale	3,000.00	—	25,000.00	—	—	2,000.00	—	25,000.00	—	—
Stow	—	—	25,000.00	—	—	6,100.00	—	35,000.00	—	—
Rochester	4,500.00	—	25,000.00	—	—	—	—	25,000.00	—	—
Whately	3,000.00	—	30,000.00	—	—	3,000.00	—	30,000.00	—	—

\$33.77

TABLE IV. — *Debt Transactions for 1930 Classified by Character of Obligation — Concluded.*

Towns, (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Truro	\$4,000.00	-	\$13,000.00	-	-	-	-	\$13,000.00	-	-
Plympton	-	-	13,000.00	-	-	\$2,900.00	-	24,000.00	-	-
Dana	-	-	12,000.00	-	-	-	-	22,000.00	-	-
Oakham	-	-	2,500.00	-	-	-	-	2,500.00	-	-
Enfield	-	-	10,000.00	-	-	1,000.00	-	10,000.00	-	-
Worthington	-	-	8,000.00	-	-	-	-	8,000.00	-	-
Pelham	-	-	14,000.00	-	-	300.00	-	14,000.00	-	-
Chesterfield	-	-	12,000.00	-	-	-	-	12,000.00	-	-
New Salem	-	-	-	-	-	-	-	-	-	-
Sandusfield	-	-	18,000.00	-	-	555.25	-	18,500.00	-	-
New Braintree	-	-	10,000.00	-	-	-	-	10,000.00	-	-
Windsor	-	-	5,000.00	-	-	500.00	-	5,000.00	-	-
Dunstable	-	-	15,000.00	-	-	-	\$250.00	21,000.00	-	-
Westhampton	2,000.00	-	13,000.00	-	-	1,000.00	-	13,000.00	-	-
Otis	9,000.00	-	6,000.00	-	-	-	-	6,000.00	-	-
Warwick	-	-	-	-	-	-	-	-	-	-
Hancock	-	-	7,500.00	-	-	-	-	7,500.00	-	-
Maspee	2,000.00	-	37,000.00	-	-	1,100.00	-	38,000.00	-	-
Wales	-	-	11,000.00	-	-	-	-	14,000.00	-	-
Phillipston	-	-	12,000.00	-	-	-	-	10,000.00	-	-
Wendell	-	-	8,000.00	-	-	-	-	8,000.00	-	-
Heath	-	-	8,000.00	-	-	2,019.21	-	10,000.00	-	-
Monterey	-	-	5,000.00	-	-	200.00	-	5,000.00	-	-
Hawley	-	-	6,300.00	\$4,000.00	-	700.00	-	6,300.00	\$4,000.00	-
Boxborough	-	-	11,000.00	-	-	-	-	11,000.00	-	-
Florida	-	-	25,000.00	-	-	-	-	25,000.00	-	-
Savoy	-	-	13,000.00	-	-	2,000.00	-	13,000.00	-	-
Plainfield	3,900.00	-	10,000.00	-	-	-	-	10,000.00	-	-
Rowe	-	-	10,000.00	-	-	-	-	10,000.00	-	-
West Tisbury	-	-	-	-	-	-	-	-	-	-
Leyden	6,000.00	-	7,000.00	-	-	500.00	-	7,000.00	-	-
Chilmark	3,000.00	-	3,500.00	-	-	-	-	3,500.00	-	-
Gosken	-	-	9,300.00	-	-	750.00	-	9,300.00	-	-
Tyringham	2,000.00	-	10,000.00	-	-	500.00	-	10,000.00	-	-
Greenwich	-	-	14,000.00	-	-	-	-	14,000.00	-	-
Gutesbury	-	-	3,000.00	-	-	-	-	3,000.00	-	-

[illegible]

TABLE V. — *Sinking and Loan Fund Payments to the State — 1930.*

Towns. (Population under 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Sharon	\$453.79	\$453.79	—	—	—	—
Weston	934.06	—	\$934.06	—	\$934.06	—
Cohasset	11.13	—	11.13	—	11.13	—
Westwood	1,031.83	562.70	469.13	—	469.13	—
Hull	1,876.89	—	1,876.89	—	1,876.89	—
Nahant	1,498.80	—	1,498.80	—	540.96	\$957.84
Dover	419.82	—	419.82	—	419.82	—
Totals	\$6,226.32	\$1,016.49	\$5,209.83	—	\$4,251.99	\$957.84

The following towns under 5,000 population made no sinking and loan fund payments to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems

Acton	Enfield	Medfield	Sandwich
Acushnet	Erving	Medway	Savoy
Alford	Essex	Mendon	Scituate
Ashburnham	Falmouth	Merrimac	Seekonk
Ashby	Florida	Middlefield	Shelfield
Ashfield	Freetown	Middleton	Shelburne
Ashland	Gay Head	Millis	Sherborn
Avon	Georgetown	Millville	Shirley
Ayer	Gill	Monroe	Shutesbury
Barre	Goshen	Monson	Southampton
Becket	Gosnold	Monterey	Southborough
Bedford	Granby	Montgomery	Southwick
Belchertown	Granville	Mount Washington	Sterling
Bellingham	Greenwich	Nantucket	Stockbridge
Berkley	Groton	New Ashford	Stow
Berlin	Groveland	New Braintree	Sturbridge
Bernardston	Hadley	Newbury	Sudbury
Blackstone	Halifax	New Marlborough	Sunderland
Blandford	Hamilton	New Salem	Sutton
Bolton	Hampden	Norfolk	Swansea
Bourne	Hancock	Northborough	Templeton
Boxborough	Hanover	North Brookfield	Tisbury
Boxford	Hanson	Northfield	Tolland
Boylston	Hardwick	North Reading	Topsfield
Brewster	Harvard	Norton	Townsend
Brimfield	Harwich	Norwell	Truro
Brookfield	Hatfield	Oak Bluffs	Tyngsborough
Buckland	Hawley	Oakham	Tyringham
Burlington	Heath	Orleans	Upton
Carlisle	Hinsdale	Otis	Wales
Carver	Holbrook	Oxford	Warren
Charlemont	Holden	Paxton	Warwick
Charlton	Holland	Pelham	Washington
Chatham	Holliston	Pembroke	Wayland
Cheshire	Hopedale	Pepperell	Wayfleet
Chester	Hopkinton	Peru	Wendell
Chesterfield	Hubbardston	Petersham	Wenham
Chilmark	Huntington	Phillipston	West Boylston
Clarksburg	Kingston	Plainfield	West Bridgewater
Colrain	Lakeville	Plainville	West Brookfield
Conway	Lancaster	Plympton	Westford
Cummington	Lanesborough	Prescott	Westhampton
Dalton	Lee	Princeton	Westminster
Dana	Leicester	Provincetown	West Newbury
Deerfield	Lenox	Raynham	Westport
Dennis	Leverett	Rehoboth	West Stockbridge
Dighton	Leyden	Richmond	West Tisbury
Douglas	Lincoln	Rochester	Whately
Dudley	Littleton	Rockport	Wilbraham
Dunstable	Longmeadow	Rowe	Williamsburg
Duxbury	Lunenburg	Rowley	Williamstown
East Bridgewater	Lynnfield	Royalston	Wilmington
East Brookfield	Manchester	Russell	Windsor
Eastham	Marion	Rutland	Worthington
East Longmeadow	Marshfield	Salisbury	Wrentham
Edgartown	Mashpee	Sandisfield	Yarmouth
Egremont	Mattapoisett		

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1930.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Monson	\$16,000.00	\$16,000.00	—	—	100.0	—	—
Falmouth	61,000.00	61,000.00	—	—	100.0	—	—
Seekonk	16,000.00	16,000.00	—	—	100.0	—	—
Blackstone	12,000.00	12,000.00	—	—	100.0	—	—
Leicester	3,375.00	3,375.00	—	—	100.0	—	—
Longmeadow	36,350.00	36,350.00	—	—	100.0	—	—
Westport	26,030.00	26,030.00	—	—	100.0	—	—
Dudley	9,000.00	9,000.00	—	—	100.0	—	—
Dalton	15,500.00	15,500.00	—	—	100.0	—	—
Templeton	14,000.00	14,000.00	—	—	100.0	—	—
Acushnet	7,950.00	7,950.00	—	—	100.0	—	—
Medfield	9,000.00	9,000.00	—	—	100.0	—	—
Lee	10,000.00	10,000.00	—	—	100.0	—	—
Wilmington	8,250.00	8,250.00	—	—	100.0	—	—
Oxford	14,000.00	14,000.00	—	—	100.0	—	—
Swansea	4,000.00	4,000.00	—	—	100.0	—	—
Williamstown	23,000.00	23,000.00	—	—	100.0	—	—
Holden	24,500.00	24,500.00	—	—	100.0	—	—
Provincetown	6,000.00	6,000.00	—	—	100.0	—	—
Warren	6,000.00	6,000.00	—	—	100.0	—	—
Nantucket	33,500.00	33,500.00	—	—	100.0	—	—
Rockport	28,334.71	28,334.71	—	—	100.0	—	—
Westford	7,500.00	7,500.00	—	—	100.0	—	—
East Bridgewater	19,500.00	19,500.00	—	—	100.0	—	—
Wrentham	9,200.00	9,200.00	—	—	100.0	—	—
Barre	5,000.00	5,000.00	—	—	100.0	—	—
Holbrook	20,800.00	20,800.00	—	—	100.0	—	—
Sharon	21,353.79	20,900.00	—	\$453.79	97.9	—	2.1
Weston	16,934.06	16,000.00	—	934.06	94.5	—	5.5
East Longmeadow	9,500.00	9,500.00	—	—	100.0	—	—
West Bridgewater	7,535.00	7,535.00	—	—	100.0	—	—
Bellingham	2,500.00	2,500.00	—	—	100.0	—	—
Medway	12,500.00	12,500.00	—	—	100.0	—	—
Dighton	1,000.00	1,000.00	—	—	100.0	—	—
Belchertown	5,500.00	5,500.00	—	—	100.0	—	—
Scituate	44,750.00	44,750.00	—	—	100.0	—	—
Cobasset	9,011.13	9,000.00	—	11.13	99.9	—	0.1
Ayer	18,250.00	18,250.00	—	—	100.0	—	—
North Brookfield	3,000.00	3,000.00	—	—	100.0	—	—
Hopedale	7,000.00	7,000.00	—	—	100.0	—	—
Wayland	6,700.00	6,700.00	—	—	100.0	—	—
Pepperell	5,000.00	5,000.00	—	—	100.0	—	—
Lancaster	8,500.00	8,500.00	—	—	100.0	—	—
Bourne	8,250.00	8,250.00	—	—	100.0	—	—
Deerfield	12,000.00	12,000.00	—	—	100.0	—	—
Holliston	7,200.00	7,200.00	—	—	100.0	—	—
Hanover	5,000.00	5,000.00	—	—	100.0	—	—
Lenox	3,000.00	3,000.00	—	—	100.0	—	—
Norton	9,000.00	9,000.00	—	—	100.0	—	—
Wilbraham	9,000.00	9,000.00	—	—	100.0	—	—
Hadley	6,340.00	6,340.00	—	—	100.0	—	—
Kingston	11,000.00	11,000.00	—	—	100.0	—	—
Manchester	16,000.00	16,000.00	—	—	100.0	—	—
Rehoboth	2,000.00	2,000.00	—	—	100.0	—	—
Bedford	13,800.00	13,800.00	—	—	100.0	—	—
Hopkinton	10,000.00	10,000.00	—	—	100.0	—	—
Acton	8,500.00	8,500.00	—	—	100.0	—	—
Hatfield	2,000.00	2,000.00	—	—	100.0	—	—
Hardwick	2,000.00	2,000.00	—	—	100.0	—	—
Rutland	8,200.00	8,200.00	—	—	100.0	—	—
Groton	22,000.00	22,000.00	—	—	100.0	—	—
Shirley	1,500.00	1,500.00	—	—	100.0	—	—
Avon	2,500.00	2,500.00	—	—	100.0	—	—
Ashland	16,500.00	16,500.00	—	—	100.0	—	—
Merrimac	3,500.00	3,500.00	—	—	100.0	—	—
Groveland	11,250.00	11,250.00	—	—	100.0	—	—
Harwich	5,000.00	5,000.00	—	—	100.0	—	—
Douglas	3,000.00	3,000.00	—	—	100.0	—	—
Salisbury	10,100.00	10,100.00	—	—	100.0	—	—
Hanson	7,000.00	7,000.00	—	—	100.0	—	—
Southborough	9,400.00	9,400.00	—	—	100.0	—	—
Charlton	3,500.00	3,500.00	—	—	100.0	—	—
Sutton	3,600.00	3,600.00	—	—	100.0	—	—
Raynham	3,500.00	3,500.00	—	—	100.0	—	—
West Boylston	5,200.00	5,200.00	—	—	100.0	—	—
Millville	8,500.00	8,500.00	—	—	100.0	—	—

¹ Serial loans amounting to \$1,165.29 were paid from offsets to outlays.² Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.³ Serial loans amounting to \$1,500 were paid from proceeds of sale of street railway.⁴ Includes \$3,840 paid Hampshire County on account of Connecticut River Bridge.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1930 —*
Continued.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Westwood . . .	\$5,031.83	\$4,000.00	—	\$1,031.83	79.5	—	20.5
Ashburnham . . .	7,200.00	7,200.00	—	—	100.0	—	—
Hull . . .	38,126.89	36,250.00	—	1,876.89	95.1	—	4.9
Hamilton . . .	2,000.00	2,000.00	—	—	100.0	—	—
Upton . . .	6,000.00	6,000.00	—	—	100.0	—	—
Northborough . . .	4,000.00	4,000.00	—	—	100.0	—	—
North Reading . . .	5,250.00	5,250.00	—	—	100.0	—	—
Chatham . . .	7,500.00	7,500.00	—	—	100.0	—	—
Westminster . . .	1,600.00	1,600.00	—	—	100.0	—	—
Lunenburg . . .	4,600.00	4,600.00	—	—	100.0	—	—
Williamsburg . . .	2,500.00	1,500.00	\$1,000.00	—	60.0	40.0	—
Northfield . . .	5,500.00	5,500.00	—	—	100.0	—	—
Georgetown . . .	1,000.00	1,000.00	—	—	100.0	—	—
Yarmouth . . .	2,400.00	2,400.00	—	—	100.0	—	—
Sturbridge . . .	800.00	800.00	—	—	100.0	—	—
Stockbridge . . .	13,500.00	13,500.00	—	—	100.0	—	—
Townsend . . .	2,000.00	2,000.00	—	—	100.0	—	—
Millis . . .	14,900.00	14,900.00	—	—	100.0	—	—
Burlington . . .	3,000.00	3,000.00	—	—	100.0	—	—
Middleton . . .	4,000.00	4,000.00	—	—	100.0	—	—
Cheshire . . .	3,000.00	3,000.00	—	—	100.0	—	—
Duxbury . . .	15,700.00	15,700.00	—	—	100.0	—	—
Freetown . . .	3,300.00	3,300.00	—	—	100.0	—	—
Nahant . . .	10,498.80	9,000.00	—	1,498.80	85.7	—	14.3
Marion . . .	17,730.00	17,730.00	—	—	100.0	—	—
Marshfield . . .	37,000.00	37,000.00	—	—	100.0	—	—
Lynnfield . . .	7,000.00	7,000.00	—	—	100.0	—	—
Plainville . . .	3,400.00	3,400.00	—	—	100.0	—	—
West Newbury . . .	2,000.00	2,000.00	—	—	100.0	—	—
Shelburne . . .	5,000.00	5,000.00	—	—	100.0	—	—
Tisbury . . .	16,805.00	16,805.00	—	—	100.0	—	—
Newbury . . .	2,000.00	2,000.00	—	—	100.0	—	—
Norwell . . .	3,500.00	3,500.00	—	—	100.0	—	—
Mattapoisett . . .	12,129.19	12,129.19	—	—	100.0	—	—
Buckland . . .	2,000.00	2,000.00	—	—	100.0	—	—
Lincoln . . .	825.00	—	825.00	—	—	100.0	—
Essex . . .	4,588.67	14,588.67	—	—	100.0	—	—
Chester . . .	7,800.00	7,800.00	—	—	100.0	—	—
Southwick . . .	7,300.00	7,300.00	—	—	100.0	—	—
Littleton . . .	11,550.00	11,550.00	—	—	100.0	—	—
Sandwich . . .	3,500.00	3,500.00	—	—	100.0	—	—
Norfolk . . .	1,000.00	1,000.00	—	—	100.0	—	—
Carver . . .	2,000.00	2,000.00	—	—	100.0	—	—
Rowley . . .	5,095.00	5,095.00	—	—	100.0	—	—
Brookfield . . .	4,000.00	4,000.00	—	—	100.0	—	—
Oak Bluffs . . .	16,350.00	16,350.00	—	—	100.0	—	—
Clarksburg . . .	3,000.00	3,000.00	—	—	100.0	—	—
Edgartown . . .	7,500.00	27,500.00	—	—	100.0	—	—
West Brookfield . . .	2,000.00	2,000.00	—	—	100.0	—	—
Huntington . . .	250.00	250.00	—	—	100.0	—	—
Russell . . .	12,000.00	12,000.00	—	—	100.0	—	—
Dover . . .	6,419.82	6,000.00	—	419.82	93.5	—	6.5
Sudbury . . .	5,000.00	5,000.00	—	—	100.0	—	—
Lanesborough . . .	572.50	572.50	—	—	100.0	—	—
Sunderland . . .	3,250.00	3,250.00	—	—	100.0	—	—
Hinsdale . . .	2,000.00	2,000.00	—	—	100.0	—	—
Stow . . .	6,100.00	6,100.00	—	—	100.0	—	—
Whately . . .	3,000.00	3,000.00	—	—	100.0	—	—
West Stockbridge . . .	2,000.00	2,000.00	—	—	100.0	—	—
Berkley . . .	2,000.00	2,000.00	—	—	100.0	—	—
Wenham . . .	2,000.00	32,000.00	—	—	100.0	—	—
Boylston . . .	4,500.00	4,500.00	—	—	100.0	—	—
Gill . . .	1,800.00	1,800.00	—	—	100.0	—	—
Ashby . . .	1,200.00	1,200.00	—	—	100.0	—	—
East Brookfield . . .	2,000.00	2,000.00	—	—	100.0	—	—
Charlemont . . .	1,000.00	1,000.00	—	—	100.0	—	—
Brewster . . .	2,000.00	2,000.00	—	—	100.0	—	—
Bolton . . .	600.00	600.00	—	—	100.0	—	—
Halifax . . .	4,000.00	4,000.00	—	—	100.0	—	—
Princeton . . .	4,500.00	4,500.00	—	—	100.0	—	—
Hamden . . .	450.00	450.00	—	—	100.0	—	—

¹ Serial loans amounting to \$411.33 were paid from offsets to outlays.² Serial loans amounting to \$125 were paid from offsets to outlays.³ Serial loans amounting to \$1,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1930 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Granville . . .	\$1,950.00	¹ \$1,950.00	—	—	100.0	—	—
Becket . . .	1,500.00	1,500.00	—	—	100.0	—	—
Paxton . . .	3,100.00	3,100.00	—	—	100.0	—	—
Richmond . . .	3,000.00	3,000.00	—	—	100.0	—	—
Carlisle . . .	2,500.00	2,500.00	—	—	100.0	—	—
Blandford . . .	4,000.00	4,000.00	—	—	100.0	—	—
Plympton . . .	2,900.00	2,900.00	—	—	100.0	—	—
Enfield . . .	1,000.00	1,000.00	—	—	100.0	—	—
Pelham . . .	300.00	300.00	—	—	100.0	—	—
Sandisfield . . .	555.25	555.25	—	—	100.0	—	—
Windsor . . .	500.00	500.00	—	—	100.0	—	—
Dunstable . . .	250.00	250.00	—	—	100.0	—	—
Otis . . .	1,000.00	1,000.00	—	—	100.0	—	—
Mashpee . . .	1,100.00	1,100.00	—	—	100.0	—	—
Heath . . .	2,019.21	2,019.21	—	—	100.0	—	—
Monterey . . .	200.00	200.00	—	—	100.0	—	—
Hawley . . .	700.00	700.00	—	—	100.0	—	—
Savoy . . .	2,000.00	2,000.00	—	—	100.0	—	—
Leyden . . .	500.00	500.00	—	—	100.0	—	—
Goshen . . .	750.00	750.00	—	—	100.0	—	—
Tyringham . . .	500.00	500.00	—	—	100.0	—	—
Gay Head . . .	350.00	350.00	—	—	100.0	—	—
Totals . . .	\$1,319,960.85	\$1,311,909.53	\$1,825.00	\$6,226.32	99.4	0.1	0.5

¹ Serial loans amounting to \$9,600 were paid from proceeds of sale of electric light plant.

The following towns showed no payments on account of funded or fixed debt:

Alford	Cummington	Harvard	New Braintree	Rochester	Truro
Ashfield	Dana	Holland	New Marlborough	Rowe	Tyngsborough
Berlin	Dennis	Hubbardston	New Salem	Royalston	Wales
Bernardston	Eastham	Lakeville	Oakham	Sheffield	Warwick
Boxborough	Egremont	Leverett	Orleans	Sherborn	Washington
Boxford	Erving	Mendon	Pembroke	Shutesbury	Wellfleet
Brimfield	Florida	Middlefield	Peru	Southampton	Wendell
Chesterfield	Gosnold	Monroe	Petersham	Sterling	Westhampton
Chilmark	Granby	Montgomery	Phillipston	Tolland	West Tisbury
Colrain	Greenwich	Mount Washington	Plainfield	Topsfield	Worthington
Conway	Hancock	New Ashford	Prescott		

DIVISION C

CASH BALANCES

TABLE VII. *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1930						CASH AT END OF 1930					
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Monson	\$23,034.50	\$23,034.50	—	—	—	—	\$16,253.73	\$16,253.73	—	—	—	—
Falmouth	87,188.06	86,100.32	—	—	—	—	94,303.20	93,075.88	—	—	\$1,227.32	—
Seekonk	29,995.82	29,995.82	—	—	—	—	17,300.38	17,300.38	—	—	—	—
Blackstone	7,520.25	7,520.25	—	—	—	—	15,157.50	15,157.50	—	—	—	—
Leicester	11,812.50	11,554.61	—	—	257.89	—	8,043.56	7,589.36	—	—	454.20	—
Longmeadow	86,645.76	86,286.88	—	—	269.98	\$88.90	79,383.01	78,609.62	—	—	594.39	—
Westport	39,291.34	33,903.58	—	\$3,365.20	—	2,020.56	42,321.78	36,627.18	—	\$3,662.87	—	—
Dudley	20,888.58	20,888.58	—	—	—	—	13,491.51	13,491.51	—	—	—	—
Dalton	24,881.73	22,235.61	—	102.87	2,543.25	—	12,246.41	10,635.98	—	192.98	1,417.45	—
Templeton	40,958.90	40,624.90	—	—	—	334.00	36,472.64	36,001.64	—	7.50	—	471.00
Acushnet	364.86	364.86	—	—	—	—	64,196.98	64,189.48	—	—	—	—
Medfield	16,133.76	15,908.76	—	225.00	—	—	23,372.64	18,185.24	—	75.00	5,112.40	—
Lee	44,710.21	44,710.21	—	—	—	—	65,335.30	65,335.30	—	—	—	—
Wilmington	30,252.24	30,100.70	—	—	151.54	—	31,442.65	31,154.19	—	—	288.46	—
Oxford	41,377.91	40,982.31	—	—	181.23	234.37	28,219.19	27,746.10	—	—	439.12	—
Swansea	22,920.56	21,920.56	—	—	100.00	—	23,065.53	22,965.53	—	—	100.00	—
Williamstown	17,962.37	17,962.37	—	—	—	—	42,674.28	42,674.28	—	—	—	—
Holden	55,463.93	55,018.37	—	—	—	445.36	47,217.30	46,744.81	—	—	57.40	472.49
Provincetown	51,894.26	51,708.83	—	—	145.43	—	109,169.04	109,111.64	—	—	—	—
Warren	24,379.84	24,379.84	—	—	—	—	14,178.28	14,178.28	—	—	—	—
Nantucket	57,060.74	57,028.49	—	—	—	32.25	50,163.15	50,044.26	—	—	—	118.89
Rockport	41,421.37	40,550.37	—	—	871.00	—	30,929.64	30,181.69	—	—	747.95	—
Westford	13,573.19	13,384.06	—	—	189.13	—	8,749.45	8,477.76	—	—	271.69	—
East Bridgewater	34,480.77	33,987.99	—	—	110.90	381.88	14,084.46	12,806.08	—	—	896.50	381.88
Wrentham	31,862.54	31,031.84	—	—	830.70	—	26,018.54	25,238.74	—	—	779.80	—
Barre	25,288.46	25,288.46	—	—	—	—	18,269.37	18,107.37	—	—	162.00	—
Holbrook	23,038.04	22,380.45	—	—	476.81	180.78	19,633.56	18,772.54	—	—	680.24	—
Sharon	9,278.24	8,779.36	—	—	498.88	—	47,769.87	47,502.79	—	—	267.08	—
Weston	45,729.40	39,381.73	—	—	6,347.67	—	46,625.28	39,075.57	—	7.55	7,542.16	—
East Longmeadow	3,959.52	1,432.03	—	—	2,458.02	69.47	259.03	111.59	—	—	103.59	43.85
West Bridgewater	31,781.34	31,599.31	—	—	182.03	—	40,950.58	40,950.58	—	—	—	—
Bellingham	19,711.80	19,686.80	—	—	—	25.00	6,418.66	6,393.66	—	—	—	25.00
Medway	6,396.31	6,396.31	—	—	—	—	8,616.32	8,616.32	—	—	—	—
Dighton	39,623.09	39,623.09	—	—	—	—	25,819.36	25,819.36	—	—	—	—
Belchertown	9,563.84	9,245.37	—	—	219.63	—	7,126.62	7,027.78	—	—	—	—
Scituate	129,407.21	129,407.21	—	—	—	—	20,564.97	20,564.97	—	—	—	98.84

Cohasset	.	.	.	45,862.98	43,118.51	-	244.47	2,500.00	-	53,264.23	52,700.90	-	75.00	488.24
Ayer	.	.	.	5,536.86	4,933.26	-	601.60	-	-	81,857.76	80,533.24	-	-	1,324.52
North Brookfield	.	.	.	22,769.79	22,769.79	-	-	-	-	34,844.83	34,844.83	-	-	-
Hopkdale	.	.	.	51,347.30	50,548.38	-	798.92	-	-	52,877.47	52,213.54	-	-	663.93
Wayland	.	.	.	2,785.45	1,228.12	-	-	1,059.78	-	10,419.18	9,204.07	-	916.71	273.40
Pepperell	.	.	.	14,438.38	14,197.46	-	240.92	52.00	-	23,695.57	23,443.71	-	-	251.86
Lancaster	.	.	.	19,846.41	19,846.69	-	16.72	-	-	8,266.04	8,266.04	-	-	-
Bozrah	.	.	.	51,535.24	51,535.24	-	-	-	-	67,685.99	67,685.99	-	-	-
Deerfield	.	.	.	22,008.72	21,887.94	-	-	120.78	-	15,521.27	15,417.90	-	103.37	-
Holliston	.	.	.	11,062.33	11,062.33	-	-	-	-	37,388.92	37,388.92	-	-	-
Hanover	.	.	.	3,311.86	3,311.86	-	-	-	-	43,511.09	39,226.29	-	-	4,284.80
Lenox	.	.	.	915.73	915.73	-	-	-	-	11,452.67	11,452.67	-	-	-
Norton	.	.	.	8,149.14	7,500.92	-	648.22	-	-	7,698.05	6,615.94	-	71.96	1,010.15
Wilbraham	.	.	.	7,547.37	7,547.37	-	-	-	-	8,704.97	8,704.97	-	-	-
Hadley	.	.	.	1,581.85	1,581.85	-	-	-	-	2,040.79	2,040.79	-	-	-
Kingston	.	.	.	5,461.18	4,025.04	-	1,355.31	80.83	-	17,930.85	15,659.81	-	-	80.83
Manchester	.	.	.	63,553.73	63,311.54	\$147.00	19.03	76.16	-	61,701.84	61,382.32	\$242.00	-	1.36
Rehoboth	.	.	.	30,833.92	30,833.92	-	-	-	-	33,896.54	33,896.54	-	-	-
Bedford	.	.	.	33,629.16	31,905.70	1,000.00	323.46	400.00	-	40,676.58	39,208.14	-	-	1,468.44
Hopkinton	.	.	.	27,314.02	27,314.02	-	-	-	-	10,905.71	10,905.71	-	-	-
Acton	.	.	.	18,814.62	18,656.26	-	158.36	-	-	18,018.02	17,892.23	-	-	125.79
Hadfield	.	.	.	33,067.45	33,067.45	-	-	-	-	14,091.17	14,091.17	-	-	-
Hardwick	.	.	.	26,456.77	9,794.33	-	16,662.44	-	-	17,539.19	1,735.30	250.00	-	15,553.89
Rutland	.	.	.	7,601.76	7,601.76	-	-	-	-	9,160.86	9,160.86	-	-	-
Groton	.	.	.	10,930.63	10,277.41	-	653.22	-	-	20,247.61	19,764.70	-	-	482.91
Shirley	.	.	.	4,087.37	3,623.87	37.50	426.00	-	-	4,118.59	3,734.76	.12	-	383.71
Avon	.	.	.	3,029.70	3,029.70	-	-	-	-	5,212.25	5,212.25	-	-	-
Ashland	.	.	.	30,710.17	30,610.17	100.00	-	-	-	30,638.69	30,638.69	-	-	-
Merrimac	.	.	.	36,512.36	35,248.26	-	1,264.10	-	-	30,761.18	30,761.18	-	-	-
Groveland	.	.	.	9,089.18	8,826.58	-	-	262.60	-	9,336.70	9,336.70	-	-	-
Harwich	.	.	.	33,569.74	33,569.74	-	.01	-	-	43,354.34	43,354.34	-	-	-
Douglas	.	.	.	15,454.53	13,246.70	-	2,207.83	-	-	11,150.44	8,983.66	-	-	2,256.78
Salisbury	.	.	.	17,188.89	16,734.62	-	454.27	-	-	20,066.74	19,243.37	-	-	823.37
Hanson	.	.	.	15,736.35	15,543.26	-	-	-	-	101,653.00	101,471.02	-	181.98	-
Southborough	.	.	.	47,444.93	43,915.50	996.21	221.16	312.06	1,205.99	132,868.97	131,095.34	283.42	283.42	284.22
Charlton	.	.	.	15,693.71	15,487.69	-	155.09	52.93	-	11,585.35	11,275.45	-	33.93	275.97
Sutton	.	.	.	5,416.16	5,415.90	-	.26	-	-	6,441.63	6,441.52	-	-	.11
Raynham	.	.	.	13,367.37	13,367.37	-	-	-	-	7,036.87	7,036.87	-	-	-
West Boylston	.	.	.	40,661.05	40,661.05	-	-	-	-	39,364.37	39,364.37	-	-	-
Milville	.	.	.	10,515.66	10,515.66	-	-	-	-	5,037.83	5,037.83	-	-	-
Westwood	.	.	.	34,976.29	34,976.29	-	-	-	-	26,040.78	26,040.78	-	-	-
Asburnham	.	.	.	12,578.67	12,478.67	100.00	-	-	-	14,457.43	14,357.43	-	100.00	-
Hull	.	.	.	167,751.70	162,902.99	40.34	-	4,808.37	-	150,844.18	144,282.38	37.64	37.64	6,514.16
Hamilton	.	.	.	15,609.41	15,413.47	-	134.78	61.16	-	7,935.89	7,798.58	-	21.79	115.52

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1930					CASH AT END OF 1930						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Upton	\$13,944.57	\$13,944.57	—	—	—	—	\$14,565.98	\$14,565.98	—	—	—	—
Northborough	21,840.49	21,022.66	—	—	\$817.83	—	27,476.83	26,961.36	—	—	\$515.47	—
North Reading	4,516.10	4,516.10	—	—	—	—	10,237.63	10,237.63	—	—	—	—
Chatham	11,006.66	11,006.66	—	—	—	—	24,254.64	24,254.64	—	—	—	—
Westminster	11,361.47	10,288.84	—	—	1,072.63	—	14,089.43	14,089.43	—	—	—	—
Lunenburg	19,533.85	19,229.94	—	—	—	\$303.91	10,315.74	9,996.37	—	—	—	\$319.37
Williamsburg	21,679.79	20,448.83	—	—	1,230.96	—	16,194.31	15,548.55	—	—	645.76	—
Northfield	11,538.43	11,538.43	—	—	—	—	17,344.25	17,293.62	—	—	50.63	—
Georgetown	30,664.34	30,344.34	—	—	—	320.00	29,812.70	29,492.70	—	—	—	320.00
Dennis	13,173.77	13,103.07	—	—	70.70	—	67,180.93	67,120.85	—	—	60.08	—
Yarmouth	13,543.83	13,378.00	—	\$165.83	—	—	13,304.89	12,983.11	—	\$321.78	—	—
Sturbridge	10,427.91	9,870.00	—	513.60	44.31	—	5,479.19	4,863.60	—	506.83	108.76	—
Stockbridge	19,654.47	18,677.09	—	373.94	603.44	—	16,767.97	16,179.74	—	339.69	248.54	—
Townsend	9,009.80	6,141.63	—	733.27	2,134.90	—	11,969.12	8,141.04	—	2,119.97	1,708.11	—
Millis	27,083.62	27,083.62	—	—	—	—	24,215.82	24,215.82	—	—	—	—
Burlington	5,260.26	5,260.26	—	—	—	—	3,169.91	3,169.91	—	—	—	—
Middleton	22,704.16	22,450.32	—	—	133.84	120.00	16,735.84	16,384.34	—	—	—	351.50
Cheshire	6,143.86	5,864.37	—	279.49	—	—	3,113.11	3,113.11	—	—	—	—
Duxbury	6,384.15	6,384.15	—	—	—	—	7,237.86	7,237.86	—	—	—	—
Freetown	34,337.35	33,828.54	—	—	—	508.81	10,625.37	10,093.43	—	—	—	531.94
Nehant	6,214.05	6,214.05	—	—	—	—	3,813.95	3,813.95	—	—	—	—
Sheffield	15,940.54	15,911.90	—	28.64	—	—	12,369.32	12,341.99	—	27.33	—	—
Marion	42,129.92	42,129.92	—	—	—	—	40,092.11	40,092.11	—	—	—	—
Marshfield	35,080.97	35,080.97	—	—	—	—	30,856.37	30,856.37	—	—	—	—
Lynnfield	15,549.80	15,549.30	—	50	—	—	9,126.87	9,126.87	—	—	—	—
Plainville	2,678.70	2,678.70	—	—	—	—	3,353.31	3,353.31	—	—	—	—
Lakeville	10,371.21	10,371.21	—	—	—	—	14,860.17	14,860.17	—	—	—	—
West Newbury	2,723.24	2,663.14	—	—	60.10	—	8,468.80	8,264.13	—	—	204.67	—
Shelburne	9,593.64	9,593.64	—	—	—	—	13,668.60	13,668.60	—	—	—	—
Tisbury	112,044.94	112,044.94	—	—	—	—	47,481.79	47,381.79	—	100.00	—	—
Newbury	10,792.76	10,792.76	—	—	—	—	5,378.69	5,378.69	—	—	—	—
Norwell	17,533.98	17,515.17	—	18.81	—	—	8,202.89	8,183.32	—	19.57	—	—
Sterling	9,934.90	9,934.90	—	—	—	—	11,040.76	11,040.76	—	—	—	—
Mattapoisett	7,497.21	7,497.21	—	—	—	—	7,608.10	7,608.10	—	—	—	—
Buckland	23,122.05	23,122.05	—	—	—	—	26,456.62	26,456.62	—	—	—	—
Lincoln	108,516.31	23,173.50	\$17,993.45	—	67,349.36	—	96,428.21	33,030.64	\$2,405.41	—	60,992.16	—

Pembroke	31,435.06	31,277.86	—	—	157.20	30,264.94	39,119.82	—	—	—	145.12
Essex	9,752.35	9,673.53	—	—	78.82	14,921.01	14,803.37	—	—	117.04	—
Chesher	3,072.00	3,072.00	—	—	—	7,149.75	7,149.75	—	—	—	—
Southwick	42,578.82	41,803.82	—	—	—	26,914.19	25,359.19	—	—	—	1,555.00
Littleton	20,336.70	19,457.35	—	—	289.35	24,808.45	23,822.13	—	250.00	286.32	450.00
Sandwich	23,404.42	22,404.42	—	—	—	19,930.61	19,930.61	—	—	—	—
Norfolk	22,424.27	22,424.27	—	—	—	8,245.41	8,245.41	—	—	—	—
Colrain	23,181.54	25,181.54	—	—	—	28,714.30	28,714.30	—	—	—	—
Carver	22,407.89	22,304.35	—	103.54	—	33,317.16	33,316.62	—	1.54	—	—
Tyngsborough	17,150.87	16,086.18	—	—	464.69	14,134.97	13,414.44	—	—	720.53	—
Rowley	11,823.05	11,823.05	—	—	354.23	11,523.64	11,523.64	—	—	338.88	—
Brookfield	10,261.61	9,907.38	—	—	—	17,848.46	17,461.13	—	48.45	—	—
Oak Bluffs	13,722.24	13,722.24	—	—	—	20,786.07	20,786.07	—	—	—	—
Clarksburg	3,761.24	3,761.24	—	—	—	3,790.58	3,790.58	—	—	—	—
Edgartown	33,583.82	33,589.56	—	4.50	89.76	29,108.26	29,108.26	—	—	—	—
Erving	26,696.30	26,696.30	—	—	—	32,772.69	32,463.20	—	—	—	309.49
West Brookfield	15,501.76	15,501.76	—	—	—	19,638.02	19,638.02	—	—	—	—
Huntington	12,689.65	12,486.18	—	34.29	169.18	3,448.12	2,943.44	—	34.29	470.39	15.00
Russell	19,036.93	19,036.93	—	—	—	19,589.87	19,574.87	—	—	—	—
Dover	20,882.96	20,882.96	—	—	—	20,913.92	20,913.92	—	—	—	—
Sudbury	25,877.69	21,555.16	—	706.70	3,615.83	24,455.92	21,934.17	—	771.78	1,749.97	—
Orleans	16,864.62	16,864.62	—	—	—	15,280.36	15,280.36	—	—	—	—
Lanesborough	8,883.23	8,239.07	—	16.49	227.67	7,632.46	7,306.16	—	15.38	330.92	—
Sunderland	6,315.96	6,216.45	—	99.51	—	9,953.46	9,890.28	—	63.18	—	—
Hinsdale	7,458.65	7,458.65	—	—	—	3,859.47	3,859.47	—	—	—	—
Stow	19,137.40	18,395.04	—	—	562.36	8,075.37	7,736.11	—	—	339.26	—
Rochester	11,539.13	11,539.13	—	—	—	8,641.70	8,641.70	—	—	—	—
Whately	506.92	506.92	—	—	—	2,293.95	2,293.95	—	—	—	—
West Stockbridge	6,326.76	6,125.50	—	201.26	—	5,865.20	5,806.68	—	58.52	—	—
Berkley	3,943.63	3,943.63	—	—	—	605.39	605.39	—	—	—	—
Wenham	14,105.27	14,105.27	—	—	—	16,184.19	16,184.19	—	—	—	—
Mendon	7,192.13	7,192.13	—	—	—	4,158.25	4,158.25	—	—	—	—
Boylston	9,274.20	9,274.20	—	—	—	8,444.01	8,444.01	—	—	—	—
Berlin	10,307.32	10,061.76	—	99.14	146.42	2,946.98	2,582.75	—	72.29	291.94	—
Hubbardston	20,767.01	19,622.24	—	1.50	1,143.27	22,146.04	21,139.80	—	1.50	1,004.74	—
Harvard	20,741.87	15,869.75	240.83	1,493.17	3,138.12	25,529.42	20,499.40	199.22	1,704.82	3,125.98	—
Topsheld	18,844.64	18,844.64	—	—	—	22,880.83	22,880.83	—	—	—	—
Gill	2,807.60	2,807.60	—	—	—	3,334.57	3,334.57	—	—	—	—
Ashby	16,206.22	16,206.22	—	—	—	16,855.31	16,855.31	—	—	—	—
Sherborn	2,774.87	2,649.89	—	—	124.98	2,991.42	2,344.14	—	—	647.28	—
Southampton	5,772.77	4,782.40	—	—	990.37	4,473.48	3,388.87	—	—	1,084.61	—
East Brookfield	8,423.92	8,423.92	—	—	—	3,807.64	3,807.64	—	—	—	—
Conway	4,744.76	4,744.76	—	—	—	4,225.47	4,225.47	—	—	—	—
Barnardston	3,851.00	2,704.45	—	—	1,146.55	6,093.45	3,411.77	—	—	2,681.68	—

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1930					CASH AT END OF 1930						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Granby	\$3,004.21	\$2,747.22	—	\$156.28	\$100.71	—	\$4,041.59	\$3,530.80	—	\$315.12	\$195.67	—
Brimfield	3,130.87	3,130.87	—	—	—	—	4,312.85	4,312.85	—	—	—	—
New Marlborough	16,384.43	16,384.43	—	—	—	—	12,429.34	12,429.34	—	—	—	—
Ashfield	11,883.42	11,859.32	—	—	24.10	—	11,458.83	11,434.73	—	—	24.10	—
Wellsfleet	6,954.86	4,966.04	—	—	—	—	1,817.05	699.54	—	1,117.51	—	—
Charlmont	14,935.06	14,935.06	—	—	—	—	13,173.11	13,173.11	—	—	—	—
Brewster	3,585.37	3,585.37	—	—	—	—	337.12	337.12	—	—	—	—
Bolton	5,748.61	5,536.07	—	—	212.54	—	3,417.25	3,301.21	—	—	116.04	—
Royalston	12,745.84	11,948.63	—	797.21	—	—	9,023.83	8,232.41	—	791.42	—	—
Halifax	11,000.22	11,000.22	—	—	—	—	10,125.23	10,125.23	—	—	—	—
Princeton	17,162.49	17,161.40	—	1.09	—	—	13,872.14	13,845.76	—	26.38	—	—
Hampden	3,415.98	3,274.24	—	—	—	\$141.74	3,619.65	3,619.65	—	—	—	—
Leverett	4,660.86	4,660.86	—	—	—	—	5,855.27	5,855.27	—	—	—	—
Grayville	1,342.26	1,342.26	—	—	—	—	8,623.90	8,623.90	—	—	—	—
Becket	1,607.60	—	—	1,607.60	—	—	3,056.88	2,603.57	—	444.71	8.60	—
Paxton	8,736.21	8,671.21	—	—	—	65.00	3,872.77	3,727.77	—	60.00	—	\$85.00
Petersham	12,473.05	12,473.05	—	—	—	—	10,018.64	9,911.82	—	—	106.82	—
Boxford	13,979.46	13,979.46	—	—	—	—	4,663.19	4,644.69	—	—	18.50	—
Richmond	201.73	201.73	—	—	—	—	3,133.68	3,133.68	—	—	—	—
Carlisle	4,932.76	4,760.90	—	—	158.79	13.07	8,324.24	8,247.69	—	—	57.48	19.07
Blandford	7,470.36	7,456.83	—	—	13.53	—	7,003.66	6,906.00	—	—	97.66	—
Eastham	12,122.58	11,957.08	—	—	165.50	—	9,016.92	8,916.36	—	—	100.56	—
Cumington	4,444.27	4,444.27	—	—	—	—	2,967.11	2,967.11	—	—	—	—
Egremont	1,645.19	1,645.19	—	—	—	—	2,060.84	2,060.84	—	—	—	—
Turo	8,616.20	8,616.20	—	308.16	—	—	6,584.79	6,297.60	—	285.04	2.15	—
Plympton	17,047.53	17,047.13	—	.40	—	—	7,415.40	7,414.80	—	.60	—	—
Dana	28,947.87	28,947.87	—	—	—	—	12,338.79	12,338.79	—	—	—	—
Oakham	9,781.81	9,545.47	—	—	236.34	—	5,126.65	5,012.22	—	—	114.43	—
Enfield	4,579.03	4,490.26	—	—	88.77	—	5,909.63	5,717.50	—	101.13	—	91.00
Worthington	5,120.08	5,120.08	—	—	—	—	8,335.78	8,325.18	—	—	10.60	—
Pelham	3,454.34	3,454.34	—	—	—	—	630.22	630.22	—	—	—	—
Chesterfield	16,785.07	16,730.83	—	—	54.24	—	16,766.83	16,231.50	—	34.08	501.25	—
New Salem	13,873.31	13,873.31	—	—	—	—	19,487.43	19,487.43	—	—	—	—
Sandisfield	838.14	838.14	—	—	—	—	1,090.76	1,090.76	—	—	—	—
New Brantree	3,627.25	3,590.05	—	37.20	—	—	1,941.68	1,844.74	—	96.94	—	—
Windsor	9,257.89	9,227.04	—	30.85	—	—	7,739.54	7,692.69	—	46.85	—	—

Dunstable		5,612.01	4,747.66	-	350.95	513.40	-	1,669.55	-	19.33	1,650.22
Westhampton	.	9,642.62	9,433.99	-	-	208.63	-	7,225.48	-	-	211.15
Otis	.	5,064.41	5,064.41	-	-	-	-	7,242.64	-	-	-
Warwick	.	10,738.78	9,963.25	-	700.00	75.53	-	6,156.93	-	-	9.57
Hancock	.	2,815.24	2,815.24	-	-	-	-	3,882.37	-	-	-
Mashpee	.	16,597.69	16,597.69	-	-	-	-	12,901.44	-	-	-
Wales	.	6,892.65	6,292.65	-	100.00	500.00	-	3,389.86	-	19.76	-
Phillipston	.	971.10	921.87	-	-	49.23	-	3,421.47	-	-	93.67
Wendell	.	7,462.03	7,419.53	\$42.50	-	-	-	12,562.40	\$106.25	-	-
Heath	.	5,832.24	5,832.24	-	-	-	-	5,229.45	-	-	-
Monterey	.	14,533.44	14,533.44	-	-	-	-	11,680.97	-	-	-
Hawley	.	2,008.86	2,008.86	-	-	-	-	2,345.33	-	-	-
Borborough	.	3,525.64	3,423.51	-	-	102.13	-	1,797.63	-	-	100.00
Florida	.	7,957.32	7,957.32	-	-	-	-	11,694.97	-	-	-
Savoy	.	1,189.19	1,189.19	-	-	-	-	155.61	-	-	-
Pianfield	.	5,190.74	5,190.74	-	-	-	-	6,105.38	-	-	-
Rowe	.	5,544.94	5,544.94	-	-	-	-	5,778.64	-	-	-
West Tisbury	.	8,747.01	8,747.01	-	-	-	-	9,821.34	-	-	-
Leyden	.	1,392.70	1,392.70	-	-	-	-	968.04	-	-	-
Chilmark	.	3,089.86	3,089.86	-	-	-	-	5,157.49	-	-	-
Goshen	.	2,144.54	1,144.54	-	-	1,000.00	-	3,781.47	-	-	1,000.00
Tyringham	.	4,886.49	4,886.49	-	-	-	-	4,793.90	-	-	-
Greenwich	.	1,983.86	1,983.86	-	-	-	-	516.33	-	-	-
Shutesbury	.	5,707.03	5,365.54	-	61.82	279.67	-	7,801.62	-	49.82	279.67
Washington	.	3,369.56	3,369.56	-	-	-	-	556.62	-	-	-
Monroe	.	16,652.90	16,652.90	-	-	-	-	15,848.15	-	-	-
Alford	.	2,050.24	2,050.24	-	-	-	-	3,661.26	-	34.82	-
Middlefield	.	706.46	706.46	-	-	-	-	2,257.51	-	-	-
Gay Head	.	1,135.58	1,135.58	-	-	-	-	2,106.38	-	-	-
Montgomery	.	1,054.22	898.63	-	-	155.59	-	857.73	-	-	76.80
Holland	.	2,789.70	2,789.70	-	-	-	-	6,911.86	-	-	-
Tolland	.	2,479.58	2,479.58	-	-	-	-	252.97	-	-	-
Gosnold	.	6,747.36	6,747.36	-	-	-	-	6,695.36	-	-	-
Peru	.	174.75	174.75	-	-	-	-	372.89	-	-	-
New Ashford	.	89.35	89.35	-	-	-	-	752.19	-	-	-
Mount Washington	.	6,527.39	6,527.59	-	-	-	-	8,491.37	-	-	-
Prescott	.	2,477.58	2,477.58	-	-	-	-	2,974.72	-	-	-
233 Towns	.	\$4,138,101.82	\$3,950,858.64	\$19,419.99	\$17,724.01	\$133,951.92	\$16,147.26	\$4,265,805.11	\$4,094,620.73	\$15,899.46	\$131,522.06 \$19,603.99

INDEX

BY CITIES AND TOWNS

TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables:

TABLE I.	Summary of Financial Transactions.
TABLE II.	Receipts from General Revenue.
TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO	20,21	30,31	32,33	34-42	43	44
BEVERLY	18,19	30,31	32,33	34-42	43	44
BOSTON	4,5	30,31	32,33	34-42	43	44
BROCKTON	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE	6,7	30,31	32,33	34-42	43	44
CHELSEA	14,15	30,31	32,33	34-42	43	44
CHICOPEE	14,15	30,31	32,33	34-42	43	44
EVERETT	14,15	30,31	32,33	34-42	43	44
FALL RIVER	6,7	30,31	32,33	34-42	43	44
FITCHBURG	16,17	30,31	32,33	34-42	43	44
GARDNER	22,23	30,31	32,33	34-42	43	44
GLOUCESTER	18,19	30,31	32,33	34-42	43	44
HAVERHILL	14,15	30,31	32,33	34-42	43	44
HOLYOKE	12,13	30,31	32,33	34-42	43	44
LAWRENCE	10,11	30,31	32,33	34-42	43	44
LEOMINSTER	20,21	30,31	32,33	34-42	43	44
LOWELL	8,9	30,31	32,33	34-42	43	44
LYNN	8,9	30,31	32,33	34-42	43	44
MALDEN	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH	24,25	30,31	32,33	34-42	43	44
MEDFORD	12,13	30,31	32,33	34-42	43	44
MELROSE	20,21	30,31	32,33	34-42	43	44
NEW BEDFORD	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT	24,25	30,31	32,33	34-42	43	44
NEWTON	10,11	30,31	32,33	34-42	43	44
NORTH ADAMS	20,21	30,31	32,33	34-42	43	44
NORTHAMPTON	18,19	30,31	32,33	34-42	43	44
PEABODY	22,23	30,31	32,33	34-42	43	44
PITTSFIELD	12,13	30,31	32,33	34-42	43	44
QUINCY	10,11	30,31	32,33	34-42	43	44
REVERE	18,19	30,31	32,33	34-42	43	44
SALEM	16,17	30,31	32,33	34-42	43	44
SOMERVILLE	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD	6,7	30,31	32,33	34-42	43	44
TAUNTON	16,17	30,31	32,33	34-42	43	44
WALTHAM	16,17	30,31	32,33	34-42	43	44
WESTFIELD	22,23	30,31	32,33	34-42	43	44
WOBURN	22,23	30,31	32,33	34-42	43	44
WORCESTER	6,7	30,31	32,33	34-42	43	44

Tabular Index: For Cities — Concluded.

TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1930.
TABLE XII.	Relation of Indebtedness to Valuation — 1930.
TABLE XIII.	Debt Transactions for 1930 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1930.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1930.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76

TABULAR INDEX: FOR TOWNS.

The statistical presentations for the towns include the following tables:

TABLE I.	Summary of Financial Transactions.
TABLE II.	Outstanding Indebtedness Classified by Character of Obligation — 1930.
TABLE III.	Relation of Indebtedness to Valuation — 1930.
TABLE IV.	Debt Transactions for 1930 Classified by Character of Obligation.
TABLE V.	Sinking and Loan Fund Payments to the State — 1930.
TABLE VI.	Method of Meeting Debt Requirements from Taxation — 1930.
TABLE VII.	Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington . . .	118, 119	129	131 (line 76)	133	134	135	139
Acron . . .	172, 173	266	271 (line 92)	274	280	281	287
Acushnet . . .	148, 149	266	271 (line 116)	273	280	281	286
Adams . . .	92, 93	129	130 (line 22)	132	134	135	138
Agawam . . .	108, 109	129	130 (line 15)	133	134	135	139
Alford . . .	254, 255	269	—	279	280	283	291
Amesbury . . .	94, 95	128	130 (line 38)	132	134	135	138
Amherst . . .	116, 117	129	130 (line 60)	133	134	135	139
Andover . . .	98, 99	128	130 (line 54)	132	134	135	138
Arlington . . .	82, 83	128	130 (line 39)	132	134	134	138
Ashburnham . . .	182, 183	267	271 (line 128)	275	280	282	287
Ashby . . .	220, 221	268	271 (line 88)	277	280	282	289
Ashfield . . .	224, 225	268	—	277	280	283	290
Ashland . . .	174, 175	266	270 (line 11)	274	280	281	287
Athol . . .	96, 97	128	130 (line 41)	132	134	135	138
Auburn . . .	116, 117	129	130 (line 48)	133	134	135	139
Avon . . .	174, 175	266	271 (line 138)	274	280	281	287
Ayer . . .	162, 163	266	270 (line 16)	274	280	281	287
Barnstable . . .	106, 107	129	131 (line 78)	133	134	135	139
Barre . . .	156, 157	266	271 (line 144)	273	280	281	286
Becket . . .	230, 231	268	—	277	280	283	290
Bedford . . .	170, 171	266	270 (line 12)	274	280	281	287
Belchertown . . .	160, 161	266	270 (line 38)	274	280	281	286
Bellingham . . .	158, 159	266	271 (line 94)	273	280	281	286
Belmont . . .	82, 83	128	130 (line 27)	132	134	134	138
Berkley . . .	216, 217	268	271 (line 79)	277	280	282	289
Berlin . . .	218, 219	268	—	277	280	283	289
Bernardston . . .	222, 223	268	—	277	280	283	289
Billerica . . .	118, 119	129	130 (line 35)	133	134	135	139
Blackstone . . .	144, 145	266	270 (line 69)	273	280	281	286
Blandford . . .	234, 235	268	270 (line 6)	277	280	283	290
Bolton . . .	226, 227	268	—	277	280	282	290
Bourne . . .	164, 165	266	271 (line 126)	274	280	281	287
Boxborough . . .	248, 249	269	—	278	280	283	291
Boxford . . .	232, 233	268	271 (line 117)	277	280	283	290
Boylston . . .	218, 219	268	270 (line 61)	277	280	282	289
Braintree . . .	86, 87	128	130 (line 26)	132	134	134	138
Brewster . . .	226, 227	268	271 (line 125)	277	280	282	290
Bridgewater . . .	100, 101	128	130 (line 1)	133	134	135	138
Brimfield . . .	224, 225	268	—	277	280	283	290
Brookfield . . .	206, 207	267	270 (line 15)	276	280	282	289
Brookline . . .	80, 81	128	130 (line 67)	132	134	134	138
Buckland . . .	200, 201	267	271 (line 141)	276	280	282	288
Burlington . . .	190, 191	267	271 (line 103)	275	280	282	288
Canton . . .	118, 119	129	131 (line 79)	133	134	135	139
Carlisle . . .	232, 233	268	271 (line 129)	277	280	283	290
Carver . . .	206, 207	267	272 (line 169)	276	280	282	289
Charlemont . . .	226, 227	268	272 (line 159)	277	280	282	290
Charlton . . .	178, 179	267	270 (line 34)	275	280	281	287
Chatham . . .	184, 185	267	271 (line 90)	275	280	282	288
Chelmsford . . .	110, 111	129	130 (line 66)	133	134	135	139
Cheshire . . .	192, 193	267	270 (line 64)	275	280	282	288
Chester . . .	202, 203	267	270 (line 10)	276	280	282	289
Chesterfield . . .	238, 239	268	—	278	280	283	290
Chilmark . . .	250, 251	269	271 (line 133)	278	280	283	291
Clarksburg . . .	208, 209	267	270 (line 59)	276	280	282	289
Clinton . . .	92, 93	128	131 (line 83)	132	134	135	138
Cohasset . . .	162, 163	266	271 (line 86)	274	280	281	287
Colrain . . .	204, 205	267	—	276	280	283	289
Concord . . .	106, 107	129	130 (line 4)	133	134	135	139
Conway . . .	222, 223	268	271 (line 130)	277	280	283	289
Cummington . . .	234, 235	268	272 (line 164)	277	280	283	290
Dalton . . .	148, 149	266	270 (line 50)	278	280	281	286
Dana . . .	236, 237	268	—	278	280	283	290
Danvers . . .	92, 93	128	130 (line 3)	132	134	135	138
Dartmouth . . .	102, 103	128	130 (line 12)	133	134	135	138
Dedham . . .	88, 89	128	130 (line 62)	132	134	134	138
Deerfield . . .	166, 167	266	270 (line 30)	274	280	281	287
Dennis . . .	188, 189	267	270 (line 33)	275	280	283	288
Dighton . . .	160, 161	266	272 (line 170)	274	280	281	286
Douglas . . .	176, 177	266	271 (line 96)	274	280	281	287
Dover . . .	210, 211	268	272 (line 161)	276	280	282	289

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	110, 111	129	130 (line 52)	133	134	135	139
Dudley	146, 147	266	270 (line 47)	273	280	281	286
Dunstable	242, 243	269	271 (line 107)	278	280	283	291
Duxbury	192, 193	267	271 (line 87)	275	280	282	288
East Bridgewater	154, 155	266	270 (line 49)	273	280	281	286
East Brookfield	222, 223	268	271 (line 122)	277	280	282	289
Eastham	234, 235	268	—	277	280	283	290
Easthampton	94, 95	128	131 (line 81)	132	134	135	138
East Longmeadow	158, 159	266	270 (line 67)	273	280	281	286
Easton	122, 123	129	130 (line 47)	133	134	135	139
Edgartown	208, 209	267	270 (line 71)	276	280	282	289
Egremont	234, 235	268	—	277	280	283	290
Enfield	238, 239	268	272 (line 168)	278	280	283	290
Erving	208, 209	267	—	276	280	283	289
Essex	202, 203	267	270 (line 43)	276	280	282	289
Fairhaven	94, 95	128	131 (line 69)	132	134	135	138
Falmouth	144, 145	266	270 (line 42)	273	280	281	286
Florida	248, 249	269	—	278	280	283	291
Foxborough	122, 123	129	130 (line 55)	133	134	135	139
Framingham	82, 83	128	130 (line 7)	132	134	134	138
Franklin	108, 109	129	130 (line 19)	133	134	135	139
Freetown	192, 193	267	271 (line 140)	275	280	282	288
Gay Head	256, 257	269	270 (line 19)	279	280	283	291
Georgetown	188, 189	267	272 (line 163)	275	280	282	288
Gill	220, 221	268	271 (line 99)	277	280	282	289
Goshen	252, 253	269	271 (line 83)	278	280	283	291
Gosnold	258, 259	269	—	279	280	283	291
Grafton	108, 109	129	131 (line 74)	133	134	135	139
Granby	224, 225	268	—	277	280	283	290
Granville	230, 231	268	271 (line 123)	277	280	283	290
Great Barrington	116, 117	129	131 (line 73)	133	134	135	139
Greenfield	86, 87	128	130 (line 56)	132	134	134	138
Greenwich	252, 253	269	—	278	280	283	291
Groton	174, 175	266	270 (line 54)	274	280	281	287
Groveland	176, 177	266	270 (line 36)	274	280	281	287
Hadley	168, 169	266	271 (line 106)	274	280	281	287
Halifax	228, 229	268	271 (line 115)	277	280	282	290
Hamilton	182, 183	267	271 (line 145)	275	280	282	287
Hampden	228, 229	268	—	277	280	282	290
Hancock	244, 245	269	—	278	280	283	291
Hanover	166, 167	266	270 (line 2)	274	280	281	287
Hanson	178, 179	267	270 (line 9)	275	280	281	287
Hardwick	172, 173	266	—	274	280	281	287
Harvard	218, 219	268	—	277	280	283	289
Harwich	176, 177	266	—	274	280	281	287
Hatfield	172, 173	266	270 (line 40)	274	280	281	287
Hawley	246, 247	269	271 (line 111)	278	280	283	291
Heath	246, 247	269	—	278	280	283	291
Hingham	112, 113	129	130 (line 64)	133	134	135	139
Hinsdale	214, 215	268	271 (line 119)	276	280	282	289
Holbrook	156, 157	266	270 (line 29)	273	280	281	286
Holden	152, 153	266	270 (line 7)	273	280	281	286
Holland	256, 257	269	—	279	280	283	291
Holliston	166, 167	266	270 (line 72)	274	280	281	287
Hopedale	162, 163	266	270 (line 35)	274	280	281	287
Hopkinton	170, 171	266	270 (line 13)	274	280	281	287
Hubbardston	218, 219	268	—	277	280	283	289
Hudson	102, 103	128	130 (line 2)	133	134	135	138
Hull	182, 183	267	271 (line 75)	275	280	282	287
Huntington	210, 211	268	270 (line 62)	276	280	282	289
Ipswich	120, 121	129	130 (line 20)	133	134	135	139
Kingston	168, 169	266	271 (line 101)	274	280	281	287
Lakeville	196, 197	267	—	275	280	283	288
Lancaster	164, 165	266	271 (line 136)	274	280	281	287
Lanesborough	212, 213	268	271 (line 149)	276	280	282	289
Lee	150, 151	266	271 (line 131)	273	280	281	286
Leicester	146, 147	266	271 (line 146)	273	280	281	286
Lenox	166, 167	266	271 (line 151)	274	280	281	287
Leverett	230, 231	268	—	277	280	283	290
Lexington	100, 101	128	130 (line 14)	132	134	135	138
Leyden	250, 251	269	270 (line 41)	278	280	283	291
Lincoln	200, 201	267	271 (line 153)	276	280	282	288
Littleton	204, 205	267	270 (line 58)	276	280	282	289
Longmeadow	146, 147	266	270 (line 14)	273	280	281	286
Ludlow	100, 101	128	130 (line 45)	133	134	135	138
Lunenburg	186, 187	267	271 (line 78)	275	280	282	288
Lynnfield	196, 197	267	271 (line 113)	275	280	282	288
Manchester	170, 171	266	271 (line 81)	274	280	281	287
Mansfield	114, 115	129	130 (line 51)	133	134	135	139
Marblehead	102, 103	128	130 (line 28)	133	134	135	138
Marion	194, 195	267	271 (line 89)	275	280	282	288

Tabular Index: For Towns—Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . .	194, 195	267	270 (line 3)	275	280	282	288
Mashpee . . .	244, 245	269	271 (line 135)	278	280	283	291
Mattapoisett . . .	200, 201	267	270 (line 55)	276	280	282	288
Maynard . . .	108, 109	129	130 (line 13)	133	134	135	139
Medfield . . .	148, 149	266	270 (line 27)	273	280	281	286
Medway . . .	160, 161	266	270 (line 18)	274	280	281	286
Mendon . . .	216, 217	268	—	277	280	283	289
Merrimac . . .	176, 177	266	271 (line 143)	274	280	281	287
Methuen . . .	84, 85	128	130 (line 18)	132	134	134	138
Middleborough . . .	102, 103	128	130 (line 58)	133	134	135	138
Middlefield . . .	254, 255	269	—	279	280	283	291
Middleton . . .	192, 193	267	271 (line 120)	275	280	282	288
Millford . . .	88, 89	128	131 (line 75)	132	134	134	138
Millbury . . .	110, 111	129	130 (line 68)	133	134	135	139
Millis . . .	190, 191	267	270 (line 63)	275	280	282	288
Millville . . .	180, 181	267	270 (line 68)	275	280	281	287
Milton . . .	86, 87	128	130 (line 30)	132	134	134	138
Monroe . . .	254, 255	269	—	279	280	283	291
Monson . . .	144, 145	266	270 (line 21)	273	280	281	286
Montague . . .	104, 105	128	130 (line 57)	133	134	135	139
Monterey . . .	246, 247	269	272 (line 167)	278	280	283	291
Montgomery . . .	256, 257	269	—	279	280	283	291
Mount Washington . . .	258, 259	269	—	279	280	283	291
Nahant . . .	194, 195	267	270 (line 56)	275	280	282	288
Nantucket . . .	154, 155	266	270 (line 26)	273	280	281	286
Natick . . .	90, 91	128	130 (line 33)	132	134	134	138
Needham . . .	96, 97	128	130 (line 6)	132	134	135	138
New Ashford . . .	258, 259	269	—	279	280	283	291
New Braintree . . .	240, 241	268	—	278	280	283	290
Newbury . . .	198, 199	267	271 (line 121)	276	280	282	288
New Marlborough . . .	224, 225	268	—	277	280	283	290
New Salem . . .	240, 241	268	—	278	280	283	290
Norfolk . . .	204, 205	267	272 (line 156)	276	280	282	289
North Andover . . .	110, 111	129	130 (line 63)	133	134	135	139
North Attleborough . . .	96, 97	128	130 (line 36)	132	134	135	138
Northborough . . .	184, 185	267	270 (line 66)	275	280	282	288
Northbridge . . .	98, 99	128	130 (line 50)	132	134	135	138
North Brookfield . . .	162, 163	266	271 (line 154)	274	280	281	287
Northfield . . .	186, 187	267	271 (line 95)	275	280	282	288
North Reading . . .	184, 185	267	270 (line 65)	275	280	282	288
Norton . . .	168, 169	266	270 (line 8)	274	280	281	287
Norwell . . .	198, 199	267	271 (line 82)	276	280	282	288
Norwood . . .	88, 89	128	130 (line 10)	132	134	134	138
Oak Bluffs . . .	208, 209	267	270 (line 31)	276	280	282	289
Oakham . . .	236, 237	268	—	278	280	283	290
Orange . . .	120, 121	129	130 (line 42)	133	134	135	139
Orleans . . .	212, 213	268	—	276	280	283	289
Otis . . .	242, 243	269	271 (line 134)	278	280	283	291
Oxford . . .	150, 151	266	270 (line 37)	273	280	281	286
Palmer . . .	100, 101	128	130 (line 61)	132	134	135	138
Paxton . . .	230, 231	268	270 (line 51)	277	280	283	290
Pelham . . .	238, 239	268	272 (line 160)	278	280	283	290
Pembroke . . .	202, 203	267	—	276	280	283	289
Pepperell . . .	164, 165	266	271 (line 98)	274	280	281	287
Peru . . .	258, 259	269	—	279	280	283	291
Petersham . . .	232, 233	268	—	277	280	283	290
Phillipston . . .	244, 245	269	—	278	280	283	291
Plainfield . . .	248, 249	269	271 (line 97)	278	280	283	291
Plainville . . .	196, 197	267	270 (line 73)	275	280	282	288
Plymouth . . .	90, 91	128	131 (line 72)	132	134	134	138
Plympton . . .	236, 237	268	271 (line 127)	278	280	283	290
Prescott . . .	260, 261	269	—	279	280	283	291
Princeton . . .	228, 229	268	271 (line 104)	277	280	282	290
Provincetown . . .	152, 153	266	270 (line 32)	273	280	281	286
Randolph . . .	112, 113	129	130 (line 32)	133	134	135	139
Raynham . . .	180, 181	267	271 (line 105)	275	280	281	287
Reading . . .	98, 99	128	130 (line 31)	132	134	135	138
Rehoboth . . .	170, 171	266	270 (line 70)	274	280	281	287
Richmond . . .	232, 233	268	271 (line 124)	277	280	283	290
Rochester . . .	214, 215	268	271 (line 142)	276	280	283	289
Rockland . . .	104, 105	129	130 (line 37)	133	134	135	139
Rockport . . .	154, 155	266	270 (line 17)	273	280	281	286
Rowe . . .	250, 251	269	—	278	280	283	291
Rowley . . .	206, 207	267	271 (line 80)	276	280	282	289
Royalston . . .	228, 229	268	—	277	280	283	290
Russell . . .	210, 211	268	270 (line 20)	276	280	282	289
Rutland . . .	172, 173	266	270 (line 25)	274	280	281	287
Salisbury . . .	178, 179	267	271 (line 108)	275	280	281	287
Sandisfield . . .	240, 241	268	272 (line 166)	278	280	283	290
Sandwich . . .	204, 205	267	270 (line 48)	276	280	282	289
Saugus . . .	88, 89	128	131 (line 71)	132	134	134	138
Savoy . . .	248, 249	269	271 (line 109)	278	280	283	291

Tabular Index: For Towns—Concluded.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	160, 161	266	271 (line 91)	274	280	281	286
Seekonk	144, 145	266	270 (line 39)	273	280	281	286
Sharon	156, 157	266	270 (line 123)	273	280	281	286
Sheffield	194, 195	267	—	275	280	283	288
Shelburne	198, 199	267	—	276	280	282	288
Sherborn	220, 221	268	—	277	280	283	289
Shirley	174, 175	266	271 (line 102)	274	280	281	287
Shrewsbury	112, 113	129	130 (line 16)	133	134	135	139
Shutesbury	252, 253	269	—	278	280	283	291
Somerset	120, 121	129	130 (line 8)	133	134	135	139
Southampton	222, 223	268	—	277	280	283	289
Southborough	178, 179	267	270 (line 1)	275	280	281	287
Southbridge	90, 91	128	131 (line 77)	132	134	134	138
South Hadley	112, 113	129	130 (line 46)	133	134	135	139
Southwick	202, 203	267	270 (line 4)	276	280	282	289
Spencer	114, 115	129	130 (line 25)	133	134	135	139
Sterling	200, 201	267	—	276	280	283	288
Stonbridge	190, 191	267	271 (line 85)	275	280	282	288
Stoneham	98, 99	128	130 (line 40)	132	134	135	138
Stoughton	104, 105	128	130 (line 34)	133	134	135	138
Stow	214, 215	268	271 (line 112)	276	280	282	289
Sturbridge	188, 189	267	271 (line 150)	275	280	282	288
Sudbury	212, 213	268	271 (line 77)	276	280	282	289
Sunderland	212, 213	268	270 (line 24)	276	280	282	289
Sutton	180, 181	267	271 (line 137)	275	280	281	287
Swampscott	96, 97	128	130 (line 29)	132	134	135	138
Swansea	150, 151	266	270 (line 53)	273	280	281	286
Templeton	148, 149	266	270 (line 52)	273	280	281	286
Tewksbury	120, 121	129	131 (line 80)	133	134	135	139
Tisbury	198, 199	267	270 (line 28)	276	280	282	288
Tolland	256, 257	269	—	279	280	283	291
Topsfield	220, 221	268	—	277	280	283	289
Townsend	190, 191	267	—	275	280	282	288
Truro	236, 237	268	271 (line 152)	278	280	283	290
Tyngsborough	206, 207	267	—	276	280	283	289
Tyringham	252, 253	269	272 (line 162)	278	280	283	291
Upton	184, 185	267	272 (line 157)	275	280	282	288
Uxbridge	114, 115	129	131 (line 70)	133	134	135	139
Wakefield	86, 87	128	130 (line 5)	132	134	134	138
Wales	244, 245	269	—	278	280	283	291
Walpole	106, 107	129	130 (line 24)	133	134	135	139
Ware	106, 107	129	130 (line 65)	133	134	135	139
Wareham	118, 119	129	131 (line 82)	133	134	135	139
Warren	152, 153	266	270 (line 60)	273	280	281	286
Warwick	242, 243	269	270 (line 46)	278	280	283	291
Washington	254, 255	269	—	279	280	283	291
Watertown	82, 83	128	130 (line 23)	132	134	134	138
Wayland	164, 165	266	271 (line 110)	274	280	281	287
Webster	90, 91	128	130 (line 11)	132	134	135	138
Wellesley	94, 95	128	130 (line 21)	132	134	135	138
Wellfleet	226, 227	268	—	277	280	283	290
Wendell	246, 247	269	—	278	280	283	291
Wenham	216, 217	268	271 (line 114)	277	280	282	289
Westborough	114, 115	129	130 (line 59)	133	134	135	139
West Boylston	180, 181	267	271 (line 132)	275	280	281	287
West Bridgewater	158, 159	266	271 (line 84)	273	280	281	286
West Brookfield	210, 211	268	271 (line 74)	276	280	282	289
Westford	154, 155	266	270 (line 44)	273	280	281	286
Westhampton	242, 243	269	—	278	280	283	291
Westminster	186, 187	267	271 (line 148)	275	280	282	288
West Newbury	196, 197	267	271 (line 155)	275	280	282	288
Weston	158, 159	266	270 (line 45)	273	280	281	286
Westport	146, 147	266	271 (line 100)	273	280	281	286
West Springfield	84, 85	128	130 (line 9)	132	134	134	138
West Stockbridge	216, 217	268	271 (line 93)	277	280	282	289
West Tisbury	250, 251	269	—	278	280	283	291
Westwood	182, 183	267	272 (line 165)	275	280	282	287
Weymouth	84, 85	128	130 (line 49)	132	134	134	138
Whately	214, 215	268	271 (line 118)	276	280	282	289
Whitman	104, 105	129	130 (line 43)	133	134	135	139
Wilbraham	168, 169	266	270 (line 22)	274	280	281	287
Williamsburg	186, 187	267	271 (line 147)	275	280	282	288
Williamstown	152, 153	266	271 (line 76)	273	280	281	286
Wilmington	150, 151	266	270 (line 5)	273	280	281	286
Winchendon	116, 117	129	130 (line 17)	133	134	135	139
Winchester	92, 93	128	130 (line 44)	132	134	135	138
Windsor	240, 241	268	272 (line 158)	278	280	283	290
Winthrop	84, 85	128	130 (line 53)	132	134	134	138
Worthington	238, 239	268	—	278	280	283	290
Wrentham	156, 157	266	270 (line 57)	273	280	281	286
Yarmouth	188, 189	267	271 (line 139)	275	280	282	288

The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION
DIVISION OF ACCOUNTS

TWENTY-SIXTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1931, AND JANUARY 31, 1932

BY
THE COMMISSIONER OF CORPORATIONS AND TAXATION



PUBLICATION OF THIS DOCUMENT

APPROVED BY THE

COMMISSION ON ADMINISTRATION AND FINANCE

CONTENTS

LETTER OF TRANSMITTAL	Page i
INTRODUCTION	ii-v
The debt burden	iv
The certification of town and district notes	v
The auditing of municipal accounts and the installation of accounting systems	v
Conclusion	v
PLAN OF THE REPORT	vi-viii
ANALYSIS TABLES	ix-xxvii
PART I. CITIES	1-76
Fiscal Years of Cities	2
Division A: Summary of Financial Transactions	3-28
Division B: Receipts from Revenue	29-44
Division C: Payments for Maintenance and Interest	45-68
Division D: Indebtedness	69-74
Division E: Cash Balances	75, 76
PART II. TOWNS OVER 5,000 POPULATION	77-140
Division A: Summary of Financial Transactions	79-126
Division B: Indebtedness	127-136
Division C: Cash Balances	137-140
PART III. TOWNS UNDER 5,000 POPULATION	141-292
Division A: Summary of Financial Transactions	143-264
Division B: Indebtedness	265-284
Division C: Cash Balances	285-292
INDEX	293-299

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, May 1, 1933.

As Commissioner of Corporations and Taxation, I submit herewith the Twenty-sixth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1931. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1931

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,
State House, Boston.*

SIR:—I submit herewith the Twenty-sixth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1931, and January 31, 1932.

This report has been prepared on the same general plan as previous reports, and makes available comparable figures for all who are interested in governmental receipts and expenditures. A comparison of the data in this report with that given in the reports of previous years will show very definitely the trend and the need of governmental efficiency and economies.

Referring to the tables "Revenue for Current Charges" and "Current Charges against Revenue" which follow, it will be noted that receipts from revenue for current charges have been reduced from \$294,544,521 to \$290,523,610, a reduction of \$4,020,911. Receipts from taxes show a decrease of \$7,787,276. The loss of revenue from taxes was offset partly by the distribution of gasoline taxes to cities and towns by the Commonwealth which is reflected in the increase of \$3,120,193 in grants and gifts for expenses. Departmental revenue shows an increase of \$1,764,401, this increase being due principally to the return to the cities and towns by the Boston Elevated Street Railway Company of \$1,409,253 which had been advanced by the cities and towns in previous years to cover the deficit in the operation of the Boston Elevated Street Railway Company.

Of the current charges against revenue, general government shows a decrease of \$159,956, or 1.43 per cent, but the total expense for this function is still 5.32 per cent over that for 1929; protection of persons and property shows a decrease of \$294,367, or 0.79 per cent; highways, \$463,686, or 1.95 per cent; recreation, \$562,270, or 7.64 per cent; public service enterprises, \$274,063, or 1.70 per cent; cemeteries, \$30,941, or 2.09 per cent; and interest, \$402,808, or 2.06 per cent.

The following functions show increases in current charges: health and sanitation, \$102,682, or 0.54 per cent; charities, \$9,699,980, or 44.28 per cent; soldiers' benefits, \$602,649, or 25.12 per cent; schools, \$549,320, or 0.72 per cent; libraries, \$90,090, or 2.22 per cent; pensions, \$287,128, or 7.05 per cent; unclassified, \$351,928, or 10.65 per cent; administration of trust funds, \$6,644, or 3.24 per cent; and debt, including transfers to sinking funds, \$1,217,378, or 4.30 per cent.

The total current charges against revenue for 1931 show an increase over the previous year of \$10,719,708. As mentioned above, several of the functions show a decrease over the previous year, but of those which show an increase, the increases, with the exception of charities and soldiers' benefits, are less than in normal years. The figures indicate clearly that there has been a curtailment in activities, but the increase in debt charges is a direct result of the free borrowing noted in my previous report. It will be noted that the increase in welfare expenses is about \$20,000 less than the increase in the total current charges against revenue.

In the tables in this report, the transactions for the city of Cambridge, for the first time, are for the fiscal year ending December 31 instead of March 31 as formerly. This shortened year causes the expenditures reported to be less than in other cities of similar size, but, in adjusting the financial year, the legislative act provided that the amount of estimated saving in current charges by a shortened year should be levied and appropriated for school buildings and other permanent improvements of which the city was in need, thereby avoiding the incurrence of debt by the city which otherwise would have to be done.

A comparison of revenue for current charges and current charges against revenue

for the years 1930 and 1931 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of each function of government as compared with total expenditures, as well as the outlays for these years, will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1930	1931	PERCENTAGES	
			1930	1931
Taxes	\$235,561,441	\$227,774,165	79.97	78.40
Licenses and permits	848,463	820,045	0.29	0.28
Fines and forfeits	677,244	511,455	0.23	0.18
Grants and gifts (for expenses)	4,198,611	7,318,804	1.43	2.52
All other general revenue	6,384	14,869	—	0.01
Special assessments (for expenses)	958,051	920,338	0.33	0.32
Privileges	7,832,108	7,099,593	2.66	2.44
Departmental	9,587,884	11,352,285	3.25	3.91
Public service enterprises	28,498,480	28,394,377	9.68	9.77
Cemeteries	992,663	962,722	0.34	0.33
Interest	5,021,683	5,079,977	1.70	1.75
Premiums	361,509	274,980	0.12	0.09
TOTALS	\$294,544,521	\$290,523,610	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1930	1931	PERCENTAGES	
			1930	1931
General government	\$11,179,755	\$11,019,799	4.07	3.86
Protection of persons and property	36,934,216	36,639,849	13.45	12.84
Health and sanitation	18,669,674	18,772,356	6.80	6.58
Highways	23,728,487	23,264,801	8.64	8.15
Charities	21,903,852	31,603,832	7.97	11.07
Soldiers' benefits	2,398,765	3,001,414	0.87	1.05
Schools	75,553,486	76,102,806	27.51	26.67
Libraries	4,057,089	4,147,179	1.48	1.45
Recreation	7,351,710	6,789,440	2.68	2.38
Pensions	4,072,580	4,359,708	1.48	1.53
Unclassified	3,304,277	3,656,205	1.20	1.28
Public service enterprises	16,029,132	15,755,069	5.83	5.52
Cemeteries	1,479,801	1,448,860	0.54	0.51
Administration of trust funds	204,903	211,547	0.07	0.07
Maintenance and operation	\$226,867,727	\$236,772,865	82.59	82.96
Interest	19,527,274	19,124,466	7.11	6.70
Debt from revenue	26,972,062	28,540,033	9.82	10.00
Transfers to sinking funds from revenue	1,308,402	957,809	0.48	0.34
TOTALS	\$274,675,465	\$285,395,173	100.00	100.00

Expenditures for Outlays: 1930 and 1931.

CLASSIFICATION.	1930	1931
Departmental	\$55,900,115.97	\$54,507,402.84
General government	530,419.40	774,977.51
Protection of persons and property	2,989,457.80	2,894,271.33
Health and sanitation	8,774,080.01	8,500,544.66
Highways	23,272,679.62	21,398,564.30
Charities	1,779,684.43	1,646,660.91
Schools	15,130,856.53	14,582,694.52
Libraries	591,429.79	656,219.69
Recreation	2,175,112.81	3,248,895.01
Unclassified	656,395.58	804,574.91
Public service enterprises	11,791,518.51	18,258,563.66
Electric light	1,163,953.57	1,105,255.53
Water	7,082,916.30	9,534,777.81
All other	3,544,648.64	7,618,530.32
Cemeteries	165,696.97	163,166.18
TOTALS	\$67,857,331.45	\$72,919,122.68

The tables on pages x to xiii showing revenue for current charges, current charges against revenue, and excess or deficiency of revenue are prepared from returns which are made upon a cash basis. Under normal conditions, such returns, if considered for a period of years, give a true picture of the methods of financing the activities of the municipalities.

Expenditures for outlays are not included in current charges against revenue. Although a portion of these expenditures may have been financed from revenue sources, in reality they have been financed mostly from non-revenue funds. Outlays include expenditures for any work of construction for public improvement or additional equipment which increases the visible assets of the municipality. The line of demarcation between current charges against revenue and outlays is admittedly often exceedingly difficult to draw; generally, however, if the improvement or equipment will last for several years, or is an object for which a loan might be issued under our indebtedness statute, the cost of the same may properly be regarded as an outlay.

THE DEBT BURDEN.

The net funded or fixed debt of all municipalities at the close of the year 1931 was \$316,650,623, an increase over the preceding financial year of \$14,940,516, or 4.95 per cent. The assessed valuation of taxable property decreased \$121,084,408, or 1.60 per cent. The debt figures for the close of the financial year 1931 should not be confused with those previously reported for the calendar year 1931. On page 2 of this report will be found the date of the fiscal year ending of the cities. In all towns the fiscal year ends on December 31.

The total net funded or fixed debt January 1, 1933, was \$311,666,745, a decrease of \$4,817,854 over January 1, 1932, or 1.52 per cent. In this connection, I would call attention to debt incurred for traffic tunnel in the city of Boston of \$5,950,000, this being an extraordinary project. The actual decrease of indebtedness for ordinary purposes was, therefore, more than appears. For the cities the net funded or fixed debt was \$261,265,745, a decrease of \$443,171, or 0.17 per cent; for the towns over 5,000 population it was \$38,843,680, a decrease of \$3,201,114, or 7.61 per cent; for towns under 5,000 population, \$11,557,320, a decrease of \$1,173,569, or 9.22 per cent.

Loans in anticipation of revenue of 1932, outstanding January 1, 1933, aggregate \$63,144,183, but to meet these loans there were unpaid taxes of 1932 amounting to \$77,410,865. The statute which provides for the assessment of property as of April 1 for taxes payable October 15 necessarily requires that in most cases there should be temporary loans in anticipation of the collection of taxes. These loans are usually for a short period of time and under the general laws cannot exceed one year.

The policy of requiring an initial contribution from revenue as a condition precedent to borrowing has served to retain a relatively low ratio of debt to valuation, but even with these restrictions the debt has increased slightly while the assessed valuation of taxable property has decreased. The valuation of taxable property shows a decrease of \$121,084,408 from the amount assessed in 1930. With the exception of the year 1917, when intangible property was eliminated from the valuation list because of the income tax law, there has been no decrease in valuation since 1910 until the year 1931, but further reductions are certain to follow. It will be necessary for corresponding reductions to be made in the long term debt, as taxes on real estate are the chief source of revenue and real estate cannot bear any additional burden. The present emergency, which calls for such large welfare expenditures, does, however, justify the spreading of a portion of these costs over a term of years by means of borrowing, at least to the extent that we liquidate our present funded or fixed debt through the serial payment plan.

The wisdom of conservative borrowing and the planning of necessary improvements during more prosperous times has, I believe, been thoroughly demonstrated, for while Massachusetts has felt this depression more than any one could possibly have foreseen yet we do find our finances in far better condition than other sections of the country. The present problem is that of public welfare, and this will be solved by the decision of an educated citizenship as to what service is to be rendered at public expense, and by better municipal planning for the future than has been provided in the past.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The amount of borrowing by towns by the issuance of town notes is constantly increasing. The data collected for use in connection with this report and the records of town notes issued are being used constantly throughout the year by investors in municipal securities. Information relative to tax levies, tax rates, uncollected taxes, outstanding indebtedness, both funded or fixed and temporary, are proving to be of great service to investors and the general public.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,366.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 ¹ . . .	1,279	18,698,600.00	38	132,500.00	1,317	18,831,100.00

¹ To May 1.

THE AUDITING OF ACCOUNTS AND INSTALLATION OF ACCOUNTING SYSTEMS.

During the past year systems have been installed in four cities and towns, 205 audits have been made, and assistance has been rendered in one other town. Systems have now been installed in 213 cities, towns and districts.

The work of the examiners in making the audits and installing systems of accounts has been done in a most satisfactory manner. Much time is necessarily devoted to assisting and advising the officials as to the better way of meeting some of their problems, and from the many requests received for assistance of this kind, it is very evident that the aid rendered is appreciated by city and town officials. The general advisory work being done is, in my opinion, most important for it assures greater cooperation with this department, better budgets and better accounting, resulting in greater economy and efficiency in government.

The force of examiners has not been increased and no additions are contemplated, as the present force can make an examination of every city and town, with but few exceptions, as often as required by the statute.

CONCLUSION.

I wish to express my appreciation of the conscientious services rendered by the entire force, especially to Mr. Edward H. Fenton, Deputy Director and Chief Accountant, in charge of the auditing and installation of accounting systems, and to Miss Hannah M. Varney, in general charge of the clerical work and the preparation of the tabulations of this report.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

STATE HOUSE, Boston, May 1, 1933.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 83 towns having a population of 5,000 or over; and (III) the 233 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the United States Census of 1930, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 80.8 per cent is from general revenue sources and 19.2 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 80.3 per cent from general and 19.7 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot

be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$15,725,739.11, of which \$8,333,434.91, or 53.0 per cent, was interest on the general debt; \$1,503,779.72, or 9.6 per cent, was interest on revenue and other temporary loans; and the remaining 37.4 per cent of the total interest payments was for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,717,018.84, or 23.0 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Over 44 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1931, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1931 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State and County on their account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1931 was \$1,306,050.57 of which Boston paid \$835,843.66, or 64.0 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to

the state sinking and loan funds on account of miscellaneous items and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1931.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-125), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 128-135, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 138, 139) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1929, 1930, and 1931
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1933, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
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Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1930)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1927	1928	1929	1930	1931	1927	1928
BOSTON . .	\$70,512,933	\$73,079,681	\$71,971,423	\$80,365,769	\$77,661,407	\$64,842,159	\$66,854,963
WORCESTER .	12,503,513	13,263,729	13,728,417	13,646,621	13,930,499	11,382,372	11,862,452
SPRINGFIELD .	10,700,455	11,093,448	11,202,666	11,705,066	11,379,769	9,747,845	10,011,888
FALL RIVER .	7,679,028	7,588,919	6,899,069	6,022,028	6,781,324	7,425,069	7,294,395
CAMBRIDGE .	7,275,263	7,604,784	8,014,956	8,611,326	7,429,219	7,246,936	7,737,968
NEW BEDFORD	7,803,039	6,908,827	7,649,357	7,175,213	6,742,409	7,423,448	7,538,357
SOMERVILLE .	3,977,681	4,408,072	4,490,945	4,776,128	4,765,246	3,710,435	3,952,716
LYNN . . .	4,932,491	5,013,771	5,264,758	5,551,753	5,409,102	4,871,898	4,965,225
LOWELL . .	5,743,159	5,330,166	5,241,815	5,523,230	5,075,762	5,290,351	5,403,394
LAWRENCE .	4,581,615	4,546,145	4,548,940	4,751,683	4,534,930	4,625,501	4,506,429
QUINCY . .	4,338,413	4,595,007	5,090,296	5,366,908	5,325,794	4,007,946	4,318,349
NEWTON . .	4,444,591	4,757,371	5,212,458	5,597,276	5,591,730	4,072,285	4,413,304
BROCKTON .	3,477,362	3,500,306	3,671,176	3,754,775	3,817,436	3,326,773	3,331,083
MEDFORD .	2,661,534	2,735,474	2,823,450	3,013,332	3,098,246	2,514,376	2,754,908
MALDEN . .	2,574,412	2,690,038	2,722,263	3,083,697	3,155,994	2,488,521	2,653,769
HOLYOKE .	4,837,342	4,764,061	4,851,590	4,797,796	4,705,993	4,386,685	4,504,549
PITTSFIELD .	2,244,914	2,345,265	2,533,966	2,542,869	2,696,841	2,105,644	2,201,697
HAVERHILL .	2,533,299	2,519,522	2,641,021	2,668,315	2,673,761	2,405,733	2,419,929
EVERETT . .	2,393,548	2,217,865	3,143,943	3,013,721	3,042,285	2,422,105	2,542,801
CHELSEA . .	2,455,177	2,691,376	2,855,579	2,818,137	3,141,933	2,454,181	2,709,076
CHICOPEE .	2,374,821	2,493,447	2,521,169	2,570,805	2,715,435	2,223,290	2,222,182
SALEM . . .	2,328,187	2,325,490	2,384,228	2,452,044	2,359,397	2,029,079	2,069,239
FITCHBURG .	2,409,671	2,426,027	2,500,031	2,498,524	2,353,513	2,294,837	2,300,063
WALTHAM .	1,944,742	2,248,566	2,298,436	2,421,404	2,521,391	1,946,656	2,081,136
TAUNTON . .	2,307,493	2,367,939	2,413,285	2,392,179	2,410,088	2,135,993	2,241,218
REVERE . .	1,898,607	1,243,441	2,563,362	1,944,115	2,065,840	1,851,484	1,848,147
BEVERLY . .	1,579,911	1,617,905	1,662,871	1,780,536	1,692,013	1,476,503	1,519,747
NORTHAMPTON	1,053,645	1,076,248	1,132,406	1,181,351	1,172,174	968,872	955,948
GLOUCESTER .	1,443,067	1,401,499	1,554,260	1,549,057	1,450,369	1,368,994	1,406,873
MELROSE . .	1,225,286	1,272,313	1,387,771	1,522,253	1,495,570	1,159,141	1,220,797
LEOMINSTER .	961,381	944,940	999,821	1,036,335	1,000,867	856,007	926,576
ATTLEBORO .	1,089,443	1,088,122	1,101,838	1,131,661	1,181,771	979,612	1,013,089
NORTH ADAMS	956,304	924,599	997,737	1,002,921	959,336	865,098	878,911
PEABODY . .	1,458,285	1,459,246	1,574,297	1,606,035	1,610,412	1,415,986	1,422,065
WESTFIELD .	1,317,764	1,423,347	1,495,141	1,425,844	1,399,065	1,209,268	1,207,675
WOBURN . .	1,004,109	1,024,709	967,237	999,386	1,183,764	867,712	935,375
GARDNER . .	922,147	906,814	943,582	886,688	912,910	770,587	799,030
MARLBOROUGH	729,447	755,830	775,775	795,632	809,253	731,011	759,665
NEWBURYPORT	600,584	560,943	603,682	596,688	618,725	575,679	552,416
39 Cities	\$195,274,663	\$199,215,252	\$204,435,017	\$214,579,101	\$210,871,573	\$182,476,072	\$188,337,404

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (−) OF REVENUE				
1929	1930	1931	1927	1928	1929	1930	1931
\$69,818,603	\$73,303,810	\$77,237,585	+\$5,670,774	+\$6,224,718	+\$2,152,820	+\$7,061,959	+\$423,822
12,489,410	12,983,160	13,459,098	+1,121,141	+1,401,277	+1,239,007	+663,461	+471,401
10,319,667	10,312,074	11,703,274	+952,610	+1,081,560	+882,999	+1,392,992	+323,505
7,262,469	7,454,135	7,027,194	+253,959	+294,524	−363,400	−1,432,107	−245,870
7,985,647	8,497,857	6,615,296	+28,327	−133,184	+29,309	+113,469	+813,923
7,271,477	7,269,183	6,930,497	+379,591	−629,530	+377,880	−93,970	−188,088
4,151,610	4,580,651	4,976,560	+267,246	+455,356	+339,335	+195,477	+211,314
5,155,408	5,321,065	5,849,762	+60,593	+48,546	+109,350	+230,688	+440,660
5,230,876	5,575,645	5,523,484	+452,808	−73,228	+10,939	−52,415	−447,722
4,464,162	4,541,470	4,768,183	−43,886	+39,716	+84,778	+210,213	−233,253
4,610,180	4,769,990	4,996,792	+330,467	+276,658	+480,116	+596,918	+329,002
4,658,102	4,949,985	4,998,554	+372,306	+344,067	+554,356	+647,291	+593,176
3,450,813	3,633,308	3,799,082	+150,589	+169,223	+220,363	+121,467	+18,354
2,871,677	3,117,890	3,272,321	+147,158	−19,434	−48,227	−104,558	−174,075
2,836,089	2,949,317	3,152,632	+85,891	+36,269	−113,826	+134,380	+3,362
4,523,520	4,684,375	4,803,597	+450,657	+259,512	+328,070	+113,421	−97,604
2,326,004	2,363,577	2,674,484	+139,270	+143,568	+207,962	+179,292	+22,357
2,510,057	2,618,330	2,794,668	+127,566	+99,593	+130,964	+49,985	−120,907
2,783,947	3,067,876	3,214,506	−28,557	−324,936	+359,996	−54,155	−172,221
2,660,360	2,762,533	2,842,113	+996	−17,700	+195,219	+55,604	+299,820
2,418,680	2,565,806	2,714,922	+151,531	+271,265	+102,489	+4,999	+513
2,106,401	2,216,813	2,362,320	+299,108	+256,251	+277,827	+235,231	−2,923
2,399,431	2,329,316	2,441,707	+114,834	+125,964	+100,600	+169,208	−88,194
2,222,858	2,431,763	2,751,913	−1,914	+167,430	+75,578	−10,359	−230,522
2,286,449	2,341,332	2,351,456	+171,500	+126,721	+126,836	+50,847	+58,632
1,938,085	2,008,197	2,171,607	+47,123	−604,706	+625,277	−64,082	−105,767
1,524,726	1,570,143	1,628,460	+103,408	+98,158	+138,145	+210,393	+63,553
984,734	1,062,761	1,123,172	+84,773	+120,300	+147,672	+118,590	+49,002
1,467,152	1,449,190	1,539,756	+74,073	−5,374	+87,108	+99,867	−89,387
1,295,314	1,366,552	1,396,481	+66,145	+51,516	+92,457	+155,701	+99,089
936,881	988,847	1,013,952	+105,374	+18,364	+62,940	+47,488	−13,085
1,051,260	1,096,652	1,155,620	+109,831	+75,033	+50,578	+35,009	+26,151
924,260	953,868	1,029,449	+91,206	+45,688	+73,477	+49,053	−70,113
1,515,117	1,541,103	1,580,387	+42,299	+37,181	+59,180	+64,932	+30,025
1,316,478	1,380,136	1,399,950	+108,496	+215,672	+178,663	+45,708	−885
959,632	1,070,425	1,215,359	+136,397	+89,334	+7,605	−71,039	−31,595
782,204	807,150	877,561	+151,560	+107,784	+161,378	+79,538	+35,349
772,183	793,239	844,544	−1,564	−3,835	+3,592	+2,393	−35,291
583,207	608,798	673,708	+24,905	+8,527	+20,475	−12,110	−54,983
\$194,865,130	\$203,338,322	\$210,912,006	+\$12,798,591	+\$10,877,848	+\$9,569,887	+\$11,240,779	−\$40,433

Excess or Deficiency of Revenue: Towns over 5,000 Population.

Towns. (In order of Popu- lation, 1931)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1927	1928	1929	1930	1931	1927	1928	1929	1930	1931	1927	1928	1929	1930	1931
Brookline	\$ 3,802,570	\$ 3,983,985	\$ 4,276,430	\$ 4,601,568	\$ 4,473,324	\$ 3,334,062	\$ 3,424,772	\$ 3,482,137	\$ 3,813,492	\$ 4,077,265	+\$ 468,508	+\$ 559,213	+\$ 794,293	+\$ 788,076	+\$ 396,039
Arlington	1,836,848	2,095,599	2,132,006	2,338,732	2,304,470	1,558,605	1,650,967	1,815,917	1,934,459	2,055,537	278,243	366,037	316,989	404,273	333,933
Weymouth	1,789,067	1,945,876	2,221,040	2,275,397	2,306,824	1,578,167	1,692,687	1,845,266	2,003,659	2,124,426	220,900	253,189	376,113	266,738	182,330
Worcester	1,249,207	1,331,421	1,410,608	1,500,608	1,418,845	1,197,947	1,230,980	1,267,260	1,337,313	1,346,123	131,260	91,441	148,550	163,295	95,722
Belmont	1,308,266	1,502,186	1,649,187	1,787,653	1,741,393	1,119,002	1,180,690	1,292,098	1,383,602	1,307,413	189,264	315,490	367,089	404,051	286,980
Methuen	907,148	929,268	970,105	1,003,619	980,917	852,113	851,638	868,343	940,007	912,473	55,031	77,630	101,762	63,602	48,444
Weymouth	1,258,565	1,262,089	1,420,556	1,604,314	1,504,065	886,801	997,321	1,166,373	1,293,897	1,353,633	372,604	264,768	265,183	310,417	210,432
Winthrop	817,346	860,280	930,428	1,036,339	892,005	741,830	741,378	701,000	802,098	829,933	92,516	118,702	133,428	101,450	69,672
West Springfield	1,036,631	1,007,568	1,133,539	1,153,839	1,139,613	994,273	993,694	1,003,511	1,071,327	1,039,707	42,358	113,874	126,624	76,512	99,905
Milton	1,043,598	1,118,896	1,267,944	1,367,022	1,277,391	931,284	1,007,440	1,082,611	1,120,531	1,136,099	112,314	111,456	185,333	246,491	141,292
Wakefield	1,269,541	1,312,222	1,339,601	1,375,168	1,398,932	1,144,353	1,140,913	1,103,127	1,130,325	1,228,176	125,458	171,309	176,474	228,843	143,759
Braintree	1,104,340	1,166,772	1,237,038	1,326,337	1,330,780	883,870	963,978	1,036,978	1,139,399	1,160,105	240,470	200,794	228,380	186,933	164,615
Greenfield	838,031	924,232	957,479	933,980	905,402	711,424	740,476	793,827	831,371	870,570	126,607	177,756	163,052	102,609	28,582
Dedham	740,383	807,027	881,075	960,382	969,002	601,882	718,249	768,694	808,262	906,878	78,501	89,778	114,381	152,120	62,134
Northwood	1,153,685	1,287,010	1,359,214	1,342,560	1,335,688	961,074	1,054,485	1,163,395	1,173,713	1,262,999	192,611	242,522	195,819	168,647	72,649
Milford	552,130	583,351	591,941	588,356	596,002	476,620	471,309	490,093	569,555	595,092	75,510	82,042	111,848	18,801	970
Saugus	589,092	578,038	625,325	624,708	632,546	482,232	506,182	551,742	574,199	641,313	106,770	71,856	73,583	52,509	11,233
Southbridge	516,075	495,016	484,358	511,929	586,051	504,217	485,451	498,945	515,383	519,255	11,858	9,565	14,587	3,454	46,796
Natick	804,195	775,375	862,939	819,077	886,602	689,123	759,176	810,659	828,716	860,019	115,072	161,999	52,280	9,639	26,643
Plymouth	797,657	775,337	736,525	796,553	793,732	661,808	661,631	667,695	737,735	763,785	135,759	113,622	68,830	58,818	29,947
Webster	471,606	462,338	513,021	527,842	551,243	429,046	455,330	518,078	537,682	572,278	42,560	7,008	5,057	9,840	21,035
Danvers	734,322	790,837	880,067	868,734	875,252	626,397	678,775	753,150	793,459	816,745	107,925	92,112	126,917	75,275	58,507
Clinton	483,270	475,873	566,600	521,437	526,732	400,141	461,861	476,962	513,396	599,306	23,229	33,712	89,608	8,041	72,574
Winchester	864,213	923,337	1,018,876	1,007,527	957,652	744,820	796,926	814,676	839,548	875,909	149,393	126,411	204,200	167,979	81,743
Adams	558,376	546,385	529,175	541,259	421,599	458,855	475,337	495,536	510,360	558,150	99,521	71,048	33,639	27,899	136,551
Amesbury	496,418	479,177	588,751	405,927	543,221	405,961	390,277	434,906	510,440	522,919	90,457	88,900	153,845	14,513	20,302
Wellesley	1,038,548	1,125,266	1,181,504	1,302,933	1,295,671	927,885	1,010,283	1,055,080	1,143,867	1,158,870	110,663	114,983	126,914	159,686	136,891
Easthampton	430,053	431,713	466,783	456,783	435,171	382,881	392,881	403,482	430,949	506,280	47,172	37,541	69,644	25,834	71,109
Fairhaven	474,699	437,408	490,067	460,438	463,014	422,127	439,844	442,638	433,304	452,415	52,572	2,436	47,429	27,134	10,599
Needham	625,628	773,702	909,152	902,112	960,121	557,358	573,668	649,675	697,390	810,108	68,270	91,203	144,109	211,762	150,013
Athol	506,743	562,804	530,704	571,291	533,188	457,852	487,644	499,675	522,020	588,971	88,870	84,895	31,029	19,195	19,195
Swampscott	685,284	673,594	731,800	742,975	755,075	626,911	617,980	632,164	707,247	720,417	58,373	56,533	99,636	35,733	34,658
North Attleborough	508,015	573,594	599,132	600,272	600,451	459,087	493,392	485,857	530,839	584,986	48,928	80,202	113,275	69,433	15,465
Stoneham	488,085	534,165	586,981	605,014	592,126	444,740	486,467	525,343	596,579	606,764	43,345	47,698	61,638	8,435	14,638
Andover	581,944	588,370	624,942	684,330	593,221	510,109	593,500	580,152	520,380	522,081	71,835	94,365	116,340	112,590	71,140
Reading	893,648	911,370	939,634	984,159	1,010,150	778,771	831,505	886,685	893,949	929,255	114,877	79,865	62,949	90,210	80,895
Northbridge	347,492	341,774	341,587	373,349	409,220	326,898	330,597	325,290	357,320	369,322	20,594	11,177	16,297	16,029	46,898
Palmer	312,989	405,641	356,268	419,209	380,986	347,515	348,910	353,159	370,283	369,880	35,126	56,731	3,009	48,926	20,106
Lexington	607,853	742,501	836,637	854,551	858,266	646,448	696,520	750,693	774,826	805,105	21,405	45,681	85,944	79,725	53,081

Bridgewater	281,124	267,241	267,883	206,018	297,396	275,656	282,059	284,566	291,311	294,245	+5,468	+15,182	+3,317	+4,707	+3,151
Ludlow	353,169	394,172	410,920	407,541	416,158	349,285	351,414	358,933	361,262	413,493	+3,884	+42,758	+51,987	+46,249	+2,665
Dartmouth	476,101	432,635	475,615	473,927	444,113	422,073	431,999	433,537	465,473	446,572	+54,118	+636	+43,078	+8,464	-4,132
Middlehead	716,155	768,571	807,145	820,300	839,343	599,026	604,186	693,623	723,276	748,254	+117,129	+164,385	+113,522	+107,633	+42,671
Hudson	528,834	478,717	505,983	507,596	559,528	486,255	523,862	548,411	535,757	509,061	+30,989	+54,835	+47,982	+61,033	+39,667
	488,227	497,404	518,989	505,189	474,130	419,753	426,964	430,413	492,160	484,166	+68,474	+70,440	+83,576	+53,029	-10,036
Stoughton	364,302	327,677	339,512	368,526	378,595	292,447	312,478	330,365	359,069	371,383	+71,855	+15,199	+3,147	+4,457	+7,212
Montague	363,580	363,580	394,517	384,685	370,028	321,217	312,851	343,946	390,548	398,067	+53,373	+51,079	+50,971	+34,140	+1,961
Whitman	330,285	330,285	340,547	361,684	345,799	320,368	329,349	328,046	319,413	326,430	+4,889	+1,909	+42,221	+19,369	+1,961
Rockland	340,749	327,880	340,935	374,718	376,615	313,274	310,060	342,843	341,073	364,289	+27,475	+17,820	+1,908	+33,645	+12,326
Concord	505,407	561,283	646,808	647,385	654,281	567,877	515,205	536,178	579,953	610,987	+57,530	+46,078	+110,628	+67,432	+43,294
Ware	273,542	273,542	296,018	286,741	277,681	269,082	299,515	281,865	287,923	298,347	+3,860	+8,849	+14,153	+7,818	-20,666
Wapole	487,025	513,232	547,606	567,069	530,383	415,607	429,757	469,431	486,374	487,011	+71,418	+83,475	+78,175	+80,720	-12,658
Barnstable	511,194	529,755	592,506	634,143	582,076	359,036	373,606	404,182	486,506	496,666	+152,158	+156,149	+147,637	+147,637	+85,410
Maynard	269,031	258,756	282,208	293,779	268,892	241,186	229,776	242,272	281,076	288,788	+27,845	+28,980	+39,936	+9,680	-20,896
Agawam	291,431	342,667	361,947	384,452	328,465	266,374	283,581	305,784	318,117	340,717	+25,057	+59,086	+56,133	+66,335	-11,706
Grafton	215,268	255,581	242,993	246,505	241,094	221,094	229,999	237,080	235,660	233,226	+11,536	+14,731	+18,501	+3,382	+3,282
Franklin	349,686	394,127	369,892	398,739	388,049	348,185	330,571	347,922	360,883	371,173	+1,501	+63,556	+21,970	+38,856	+16,873
Chelmsford	261,581	265,942	282,241	270,063	266,830	252,630	250,672	255,514	260,373	256,610	+8,951	+15,270	+26,727	+9,680	+10,220
North Andover	403,671	336,975	377,880	371,316	361,512	352,014	339,815	347,268	366,068	347,707	+51,057	+2,840	+30,612	+5,248	+13,745
Millbury	229,632	232,747	250,608	279,866	264,066	223,510	218,295	225,903	240,843	254,501	+6,122	+14,452	+24,705	+39,023	+9,565
Dracut	204,649	208,442	207,381	229,200	209,578	176,865	196,181	202,492	226,304	229,030	+27,784	+12,261	+4,889	+2,896	-19,452
Shrewsbury	420,595	448,965	485,277	442,538	379,404	379,404	385,040	409,852	422,257	426,463	+38,412	+35,555	+39,113	+63,020	+16,055
South Hadley	306,689	319,449	356,104	361,224	361,655	273,158	291,277	297,155	313,391	340,355	+33,531	+28,172	+58,949	+47,833	+21,300
Hingham	543,681	585,799	552,336	606,484	638,654	460,299	582,075	594,615	584,403	545,255	+77,079	+94,425	+77,079	+94,425	+93,399
Randolph	197,652	226,146	250,860	256,738	274,638	184,725	198,656	194,275	234,575	253,305	+12,927	+44,071	+60,255	+22,163	+21,393
Westborough	188,001	184,371	186,746	187,823	225,861	165,559	170,354	181,521	207,001	223,908	+22,442	+14,017	+5,225	+19,178	+1,803
Mansfield	436,107	463,055	473,278	476,928	467,318	411,471	417,450	445,041	431,950	449,859	+24,636	+45,605	+28,237	+44,978	+47,459
Uxbridge	229,982	258,024	288,853	293,434	300,147	233,516	244,594	252,965	263,019	274,911	+3,534	+13,430	+35,888	+30,465	+25,236
Spencer	200,220	213,210	223,663	211,981	222,309	176,367	189,656	194,275	200,355	225,763	+32,853	+23,554	+29,388	+11,626	-3,454
Winchendon	280,767	271,596	312,520	306,994	273,919	267,629	265,554	281,936	285,163	323,027	+13,138	+6,042	+30,584	+21,831	-49,108
Amherst	293,223	293,223	293,223	298,274	278,190	238,190	215,769	240,638	250,047	260,047	+17,664	+7,636	+17,664	+17,636	-11,557
Great Barrington	269,433	267,725	316,913	339,452	313,584	253,856	246,100	260,003	292,776	311,635	+15,577	+21,025	+50,910	+30,676	+1,949
Amherst	275,499	270,292	291,799	307,588	317,333	249,279	264,330	266,413	287,378	304,836	+26,220	+5,362	+25,366	+20,210	+12,497
BillERICA	331,706	349,072	369,799	369,799	369,799	320,940	318,017	320,940	318,017	334,472	+10,766	+31,055	+35,327	+35,327	+35,327
Abington	271,146	277,806	269,020	263,519	263,519	251,270	255,875	259,061	271,555	283,659	+9,018	+15,271	+18,745	+2,515	-20,149
Canton	330,814	330,814	330,814	330,814	330,814	297,313	291,587	314,358	334,682	346,672	+24,080	+39,632	+37,621	+37,621	+16,482
Wareham	290,594	289,799	314,195	332,602	339,150	246,005	253,273	268,553	285,379	271,973	+44,989	+36,526	+45,642	+47,223	+37,177
Ipswich	374,625	371,036	387,463	401,879	388,792	349,462	345,287	361,395	370,077	373,270	+25,163	+25,799	+26,098	+31,802	+15,522
Tewksbury	338,949	338,949	338,949	338,949	338,949	122,922	127,301	124,525	127,301	124,525	-	-	+16,027	+4,578	+15,315
Somerset	363,953	340,415	341,973	341,973	341,973	296,967	298,967	298,967	298,967	298,967	-	-	+66,986	+41,778	+33,954
Orange	244,665	236,362	246,488	270,668	254,373	230,603	235,600	236,998	255,179	249,705	+14,062	+762	+9,490	+15,489	+4,664
Foxborough	241,117	241,117	241,117	241,117	241,117	-	216,471	216,471	219,080	221,630	+9,364	+40,274	+24,646	+30,650	+8,228
Easton	187,913	227,439	231,746	243,889	248,115	178,549	187,165	190,292	216,516	228,873	-	-	+27,373	+27,373	+27,373
83 Towns	\$47,947,929	\$50,081,201	\$54,831,492	\$56,943,029	\$56,286,395	\$42,347,588	\$44,054,756	\$47,427,257	\$50,567,043	\$52,760,778	+ \$5,600,341	+ \$6,026,445	+ \$7,404,235	+ \$6,375,986	+ \$3,525,617

1 Included in 1929 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of Population, 1930)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON	.	\$77,237,584.66	\$63,431,420.29	\$7,474,488.67	\$6,331,675.70	82.1	9.7	8.2
WORCESTER	.	13,439,097.80	11,325,848.01	570,049.79	1,563,200.00	84.2	4.2	11.6
SPRINGFIELD	.	11,703,274.48	9,640,349.46	842,425.02	1,220,500.00	82.4	7.2	10.4
FALL RIVER	.	7,027,193.67	5,203,209.15	636,163.88	1,187,820.64	74.0	9.1	16.9
CAMBRIDGE	.	6,615,296.38	5,213,189.24	486,959.10	915,148.04	78.8	7.4	13.8
NEW BEDFORD	.	6,930,496.67	5,147,352.98	600,143.69	1,183,000.00	74.3	8.6	17.1
SOMERVILLE	.	4,976,559.75	4,312,965.78	307,379.08	356,214.89	86.7	7.1	6.2
LYNN	.	5,849,762.30	4,835,075.60	376,819.19	637,867.51	82.7	6.4	10.9
LOWELL	.	5,523,484.24	4,497,365.87	328,048.37	698,070.00	81.4	6.0	12.6
LAWRENCE	.	4,768,183.17	3,989,290.37	240,842.80	538,050.00	83.7	5.0	11.3
QUINCY	.	4,996,791.99	3,657,390.13	410,706.97	928,694.89	73.2	8.2	18.6
NEWTON	.	4,988,554.21	4,180,498.24	329,221.53	488,834.44	83.6	6.6	9.8
BROCKTON	.	3,799,081.97	3,076,840.52	193,891.45	528,350.00	81.0	5.1	13.9
MEDFORD	.	3,272,320.74	2,522,280.63	266,693.45	483,346.66	77.1	8.1	14.8
MALDEN	.	3,152,632.29	2,561,192.33	222,559.97	368,879.99	81.2	7.1	11.7
HOLYOKE	.	4,803,597.33	4,012,902.99	233,194.34	557,500.00	83.5	4.9	11.6
PITTSFIELD	.	2,674,483.84	2,118,022.28	142,461.56	414,000.00	79.2	5.3	15.5
HAVERHILL	.	2,794,668.45	2,490,407.81	89,260.64	215,000.00	89.1	3.2	7.7
EVERETT	.	3,214,505.67	2,564,816.52	224,668.77	425,020.38	79.8	7.0	13.2
CHELSEA	.	2,842,113.04	2,382,358.00	210,611.56	249,143.48	83.8	7.4	8.8
SALISBURY	.	2,714,921.76	2,216,994.46	106,777.30	391,150.00	81.7	3.9	14.4
CHICOPEE	.	2,362,320.00	2,050,778.22	100,541.78	211,000.00	86.8	4.8	8.3
FITCHBURG	.	2,441,706.84	2,052,177.15	116,729.69	273,800.00	84.0	5.4	11.2
WALTHAM	.	2,751,912.85	2,265,243.55	148,518.40	338,150.90	82.3	6.2	12.3
TAUNTON	.	2,351,455.70	1,902,794.87	146,632.61	302,028.22	80.9	7.7	12.9
REVERE	.	2,171,606.98	1,681,987.89	166,915.06	322,704.03	77.4	6.2	14.9
BEVERLY	.	1,628,460.35	1,431,217.67	64,242.68	133,000.00	87.9	3.9	8.2
NORTHAMPTON	.	1,123,172.25	1,013,868.63	27,443.62	79,800.00	90.5	2.4	7.1
GLOUCESTER	.	1,539,756.31	1,183,588.53	99,792.78	254,375.00	77.0	6.5	16.5
MELROSE	.	1,396,480.69	1,100,158.10	94,805.89	201,516.70	78.8	5.8	14.4
LEOMINSTER	.	1,013,951.55	838,112.10	58,839.40	105,000.00	82.7	5.8	11.5
ATLANTIC	.	1,155,690.46	1,000,403.81	50,414.65	126,495.00	86.5	4.4	9.1
NORTH ADAMS	.	1,099,449.33	863,923.18	39,051.15	105,000.00	83.9	3.8	12.3
PEABODY	.	1,580,387.03	1,401,513.60	78,873.46	120,000.00	88.7	3.7	7.6
WESTFIELD	.	1,309,501.03	1,080,279.15	73,070.88	146,000.00	84.3	5.2	10.5
WOBURN	.	1,215,338.61	1,025,412.09	86,226.52	203,720.00	76.1	7.1	16.8
GARDNER	.	877,561.02	733,746.30	35,714.72	88,100.00	85.9	4.1	10.0
MARLBOROUGH	.	844,543.77	666,168.99	42,374.78	136,000.00	78.9	5.3	16.1
NEWBURYPORT	.	673,707.78	588,303.87	22,203.91	63,000.00	87.4	3.0	9.3
39 Cities	.	\$210,912,005.99	\$172,283,450.41	\$15,725,739.11	\$22,902,816.47	81.7	7.4	10.9

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	Towns. (In order of Population, 1930)	TOTALS			PERCENTAGES						
		Totals	Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements			
Brookline	\$4,077,235.27	\$3,333,112.09	\$275,178.09	\$468,945.09	81.8	6.7	11.5
Arlington	2,055,536.97	1,703,952.89	130,849.04	220,735.04	82.9	6.4	10.7
Watertown	2,124,426.92	1,665,123.54	163,853.98	293,449.00	78.4	7.8	13.8
Framingham	1,346,123.08	1,096,274.85	90,948.23	158,900.00	81.4	6.8	11.8
Barnstable	1,507,413.39	1,228,407.15	99,127.04	179,885.20	81.5	6.6	11.9
Methuen	912,472.97	784,618.13	43,457.70	84,397.14	86.0	4.8	9.2
Weymouth	1,353,633.15	1,143,174.50	75,873.56	134,582.00	84.5	5.6	9.9
Weymouth	822,933.37	664,132.93	55,522.29	103,278.15	80.7	6.7	12.6
West Springfield	1,039,707.47	839,809.24	74,398.23	125,700.00	80.8	7.1	12.1
Milton	1,136,098.70	922,011.05	85,311.59	128,746.06	81.2	7.5	11.3
Wakefield	1,225,175.72	1,015,270.65	67,981.73	141,923.34	82.4	5.3	11.6
Braintree	1,166,104.80	983,336.17	61,642.83	121,125.80	84.3	5.5	10.4
Greenfield	786,929.00	616,429.38	29,640.58	60,000.00	89.8	3.4	6.8
Dedham	804,909.70	621,782.93	32,782.93	69,185.08	88.8	3.6	7.6
Norwood	1,009,194.72	72,907.66	15,406.06	180,896.91	79.9	2.8	14.3
Milford	595,092.13	542,686.07	19,206.10	37,000.00	91.2	2.0	6.2
Saugus	519,255.25	485,596.66	12,886.41	25,930.58	93.0	3.0	4.0
Southbridge	860,018.63	740,875.91	39,609.72	79,533.00	86.1	4.6	9.3
Natick	763,784.59	689,402.86	20,215.07	54,166.66	90.3	2.6	7.1
Plymouth	572,278.12	467,405.94	29,372.18	75,500.00	81.7	5.1	13.2
Webster	725,999.01	585,999.01	37,978.96	52,766.56	88.9	4.6	6.5
Danvers	816,744.53	581,565.63	9,240.31	8,500.00	97.0	1.6	1.4
Clinton	875,909.52	737,907.11	47,618.23	90,384.18	84.3	5.4	10.3
Winchester	558,150.14	479,731.18	24,418.96	54,000.00	85.9	4.4	9.7
Adams	522,919.43	436,850.43	19,819.00	66,250.00	83.5	3.8	12.7
Amesbury	1,158,870.25	956,499.83	79,327.70	123,042.72	82.5	6.9	10.6
Wellesley	506,279.95	486,727.10	7,552.85	12,000.00	96.1	1.5	2.4
Easthampton	452,415.53	403,212.49	17,903.04	31,300.00	89.1	4.0	6.9
Farhaven	513,992.62	453,849.16	72,364.56	122,586.21	76.0	8.9	15.1
Needham	810,108.44	615,157.67	18,143.46	42,000.00	88.3	3.5	8.2
Attol	720,417.13	577,719.42	55,055.67	87,642.04	80.2	7.6	12.2
Swampscott	584,986.18	506,894.75	17,091.43	61,000.00	86.7	2.9	10.4
North Attleborough	608,763.91	492,038.09	35,338.65	79,387.17	81.1	5.8	13.1
Stonham	529,080.90	453,240.44	18,840.55	50,000.00	86.8	3.1	9.6
Andover	928,955.47	825,750.42	28,858.36	74,646.69	88.9	3.1	8.0
Reading	362,322.40	326,825.95	13,496.45	22,000.00	90.2	3.7	6.1
Northbridge	369,879.95	326,850.50	13,090.45	30,000.00	88.4	3.5	8.1
Palmer	805,194.58	627,292.59	55,830.40	122,141.59	77.9	6.9	15.2
Lexington	294,245.41	244,435.69	22,809.72	27,500.00	83.1	7.7	9.2
Bridgewater	413,492.56	376,682.97	15,339.59	21,500.00	91.1	3.7	5.2
Ludlow	448,245.29	372,684.40	28,435.89	47,125.00	83.1	6.4	10.5
Dartmouth							

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
— Concluded.

	Towns. (In order of Population, 1930)	TOTALS	PERCENTAGES			
			Maintenance	Interest	Debt Requirements	
Marblehead	.	\$746,572.45	\$631,355.75	\$30,216.70	\$85,000.00	84.6
Middleborough	.	509,600.94	476,310.77	9,950.17	23,400.00	93.5
Hudson	.	484,165.79	407,508.49	21,807.30	54,850.00	84.2
Stoughton	.	371,383.13	304,826.13	22,493.19	44,063.81	81.3
Montague	.	368,067.15	332,343.06	11,724.09	24,000.00	90.3
Whitman	.	326,430.40	290,844.00	12,586.40	23,000.00	89.1
Rockland	.	364,288.69	326,413.48	12,875.21	25,000.00	89.6
Concord	.	610,986.75	527,348.39	31,637.36	52,001.00	86.3
Ware	.	298,347.18	277,037.56	7,759.62	13,550.00	92.9
Walpole	.	543,040.67	421,541.86	29,332.35	92,166.46	77.6
Barnstable	.	496,665.94	428,388.08	17,277.86	51,000.00	86.2
Maynard	.	289,787.67	258,222.48	13,604.86	17,960.33	89.1
Agawam	.	340,170.60	277,007.48	21,663.12	41,500.00	81.4
Grafton	.	243,222.57	228,302.94	5,419.63	9,500.00	93.9
Franklin	.	371,175.96	316,066.44	19,109.52	36,000.00	85.2
Chelmsford	.	256,609.85	232,426.51	10,267.34	13,916.00	90.6
North Andover	.	347,766.86	315,426.84	10,340.02	22,000.00	90.7
Millbury	.	254,500.75	221,696.01	8,304.74	24,500.00	87.1
Draut	.	229,029.56	209,248.49	10,781.07	9,000.00	91.4
Shrewsbury	.	426,483.53	338,924.92	21,608.61	45,950.00	84.1
South Hadley	.	340,355.35	301,460.97	11,394.38	27,500.00	88.6
Hingham	.	545,255.10	486,996.22	12,729.99	45,528.89	89.3
Randolph	.	253,304.74	222,060.13	11,744.61	19,500.00	87.7
Washborough	.	223,997.78	192,599.84	6,397.94	25,000.00	86.0
Mansfield	.	449,858.59	410,709.09	12,649.50	26,500.00	91.3
Uxbridge	.	274,911.16	245,134.67	6,776.49	23,000.00	89.2
Spencer	.	225,762.69	203,267.67	7,495.02	15,000.00	90.0
Winchendon	.	323,026.76	292,042.39	11,484.37	19,500.00	90.4
Auburn	.	250,047.13	219,047.27	9,349.86	21,650.00	87.6
Great Barrington	.	311,635.20	264,336.01	6,299.19	41,000.00	84.8
Amherst	.	304,835.86	264,037.22	8,138.64	32,640.00	86.6
Billerica	.	334,472.14	282,902.45	13,569.69	38,000.00	84.6
Abington	.	283,658.88	265,290.14	10,168.74	8,200.00	93.5
Canton	.	346,671.93	303,623.77	11,256.14	31,792.02	92.2
Wareham	.	271,972.84	264,682.31	2,310.53	5,000.00	97.3
Ipswich	.	123,525.24	115,620.58	15,701.73	47,280.00	83.1
Tewksbury	.	308,018.54	242,900.30	3,504.66	5,400.00	92.8
Somerset	.	249,708.54	221,885.44	28,618.28	36,500.00	78.9
Orange	.	221,629.35	196,007.89	10,523.10	17,500.00	88.9
Foxborough	.	228,873.37	196,007.89	11,021.62	14,000.00	88.7
Easton	.		213,839.33	7,533.48	7,500.00	93.4
83 Towns		\$52,760,778.20	\$44,870,817.84	\$2,683,885.37	\$5,206,074.99	85.0
				5.1		9.9

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1927 and 1931.

CITIES. (In order of Population, 1930)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE		
	1927	1931	Percent- age of Increase	1927	1931	Increase 1931 over 1927	1927	1931	Increase 1931 over 1927
Boston	\$1,934,818,900	\$1,992,218,267	3.0	\$70,512,933	\$77,661,407	\$7,148,474	\$64,842,159	\$77,237,585	\$12,395,426
Springfield	339,696,250	356,818,371	5.0	12,503,513	13,379,469	1,426,986	11,382,372	13,439,098	2,076,726
Worcester	314,280,440	320,875,985	2.1	10,700,545	11,930,789	1,426,986	11,382,372	13,439,098	2,076,726
Fall River	189,024,200	197,762,465	4.6	7,679,028	8,097,324	1,897,704	7,425,069	8,097,324	1,637,875
Cambridge	183,551,600	198,502,624	8.1	7,275,263	7,921,219	153,956	7,246,936	7,921,219	1,637,875
New Bedford	216,222,750	225,954,165	4.5	7,803,039	8,172,409	153,956	7,246,936	7,921,219	1,637,875
Somerville	116,432,400	128,264,915	10.2	3,977,681	4,375,269	1,000,630	3,977,681	4,375,269	1,000,630
Lynn	132,798,345	146,455,447	10.3	4,932,491	5,409,102	476,611	4,932,491	5,409,102	476,611
Lowell	141,777,193	151,397,140	6.8	5,743,159	6,075,702	1,007,397	5,743,159	6,075,702	1,007,397
Lawrence	130,763,550	137,750,590	5.3	4,381,613	4,634,930	253,317	4,381,613	4,634,930	253,317
Quincy	130,196,250	135,400,744	4.0	4,338,413	4,535,794	197,381	4,338,413	4,535,794	197,381
Newton	140,071,900	152,512,933	8.9	4,444,334	4,817,730	373,396	4,444,334	4,817,730	373,396
Brockton	76,528,275	83,741,929	9.4	3,477,362	3,817,436	340,074	3,477,362	3,817,436	340,074
Medford	71,683,700	78,569,522	9.7	2,661,534	2,908,246	246,712	2,661,534	2,908,246	246,712
Malden	66,843,550	73,504,109	10.0	2,574,412	2,815,994	241,582	2,574,412	2,815,994	241,582
Holyoke	57,808,775	62,779,645	8.6	2,244,914	2,469,841	224,927	2,244,914	2,469,841	224,927
Haverhill	64,769,975	70,360,494	8.6	2,393,299	2,617,371	224,072	2,393,299	2,617,371	224,072
Pittsfield	62,437,925	68,683,239	10.0	2,455,177	2,715,435	260,258	2,455,177	2,715,435	260,258
Everett	50,850,500	56,630,010	11.4	2,374,821	2,653,513	278,692	2,374,821	2,653,513	278,692
Chelsea	56,821,100	62,437,925	9.9	2,374,821	2,653,513	278,692	2,374,821	2,653,513	278,692
Chicopee	50,850,500	56,630,010	11.4	2,374,821	2,653,513	278,692	2,374,821	2,653,513	278,692
Salem	41,382,270	44,312,455	7.2	2,374,821	2,653,513	278,692	2,374,821	2,653,513	278,692
Fitchburg	40,300,350	43,312,455	7.5	2,374,821	2,653,513	278,692	2,374,821	2,653,513	278,692
Taunton	46,701,675	50,255,243	7.6	2,374,821	2,653,513	278,692	2,374,821	2,653,513	278,692
Revere	28,564,400	30,725,910	7.6	1,579,911	1,692,013	112,102	1,579,911	1,692,013	112,102
Norfolk	37,283,129	40,300,350	8.1	1,579,911	1,692,013	112,102	1,579,911	1,692,013	112,102
Norhampton	37,283,129	40,300,350	8.1	1,579,911	1,692,013	112,102	1,579,911	1,692,013	112,102
Gloucester	37,283,129	40,300,350	8.1	1,579,911	1,692,013	112,102	1,579,911	1,692,013	112,102
Melrose	22,241,115	24,378,255	9.8	1,225,286	1,345,369	120,083	1,225,286	1,345,369	120,083
Leominster	22,241,115	24,378,255	9.8	1,225,286	1,345,369	120,083	1,225,286	1,345,369	120,083
Attleboro	23,297,638	25,410,641	9.1	1,089,443	1,181,771	92,328	1,089,443	1,181,771	92,328
Peabody	21,134,220	23,425,340	10.8	1,089,443	1,181,771	92,328	1,089,443	1,181,771	92,328
Westfield	19,787,514	23,964,972	21.1	1,089,443	1,181,771	92,328	1,089,443	1,181,771	92,328
Woburn	23,729,344	27,494,191	15.8	1,089,443	1,181,771	92,328	1,089,443	1,181,771	92,328
Gardner	17,355,448	22,956,447	32.2	729,447	912,910	183,463	729,447	912,910	183,463
Marlborough	13,568,560	14,393,245	6.1	600,584	618,725	18,141	600,584	618,725	18,141
Newburyport									
39 Cities	\$5,190,669,519	\$5,291,900,382	2.0	\$195,274,663	\$210,871,573	\$15,596,910	\$182,476,072	\$210,912,006	\$28,435,934

1 Decrease.

Aggregate Municipal Indebtedness — Comparisons for 1910, 1929, 1930 and 1931.

All Municipalities.

CLASSIFICATION.	1910	1929	1930	1931
General debt	\$172,449,046	\$243,407,506	\$252,066,060	\$255,488,325
Public service enterprise debt	66,118,553	92,577,572	99,513,493	108,929,703
Total gross funded or fixed debt	\$238,567,599	\$335,985,078	\$351,579,553	\$364,418,028
Sinking funds deducted	70,021,484	51,853,276	49,869,446	47,767,405
Net funded or fixed debt	\$168,546,115	\$284,131,802	\$301,710,107	\$316,650,623
To which may be added:—				
Temporary debt	9,139,691	36,404,122	41,223,202	45,075,007
TOTALS	\$177,685,806	\$320,535,924	\$342,933,309	\$361,725,630

Cities.

General debt	\$156,308,327	\$202,575,636	\$210,003,816	\$212,895,806
Public service enterprise debt	50,965,550	82,072,650	88,171,100	96,153,650
Total gross funded or fixed debt	\$207,273,877	\$284,648,286	\$298,174,916	\$309,049,456
Sinking funds deducted	66,843,242	50,903,645	49,241,699	47,174,516
Net funded or fixed debt	\$140,430,635	\$233,744,641	\$248,933,217	\$261,874,940
To which may be added:—				
Temporary debt	6,491,302	27,836,826	30,609,149	32,388,372
TOTALS	\$146,921,937	\$261,581,467	\$279,542,366	\$294,263,312

Towns Over 5,000 Population.

General debt	\$12,872,337	\$33,675,676	\$34,743,905	\$34,857,346
Public service enterprise debt	12,071,146	7,392,772	7,530,890	7,700,045
Total gross funded or fixed debt	\$24,943,483	\$41,068,448	\$42,274,795	\$42,557,391
Sinking funds deducted	2,646,536	836,034	531,458	512,598
Net funded or fixed debt	\$22,296,947	\$40,232,414	\$41,743,337	\$42,044,793
To which may be added:—				
Temporary debt	1,873,512	6,105,026	7,943,454	9,414,909
TOTALS	\$24,170,459	\$46,337,440	\$49,686,791	\$51,459,702

Towns Under 5,000 Population.

General debt	\$3,268,382	\$7,156,194	\$7,318,339	\$7,735,173
Public service enterprise debt	3,081,857	3,112,150	3,811,503	5,076,008
Total gross funded or fixed debt	\$6,350,239	\$10,268,344	\$11,129,842	\$12,811,181
Sinking funds deducted	531,706	113,597	96,289	80,291
Net funded or fixed debt	\$5,818,533	\$10,154,747	\$11,033,553	\$12,730,890
To which may be added:—				
Temporary debt	774,877	2,462,270	2,670,599	3,271,726
TOTALS	\$6,593,410	\$12,617,017	\$13,704,152	\$16,002,616

*Aggregate Municipal Indebtedness — General and Enterprise Debt.
All Municipalities.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion
1910 . . .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911 . . .	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912 . . .	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913 . . .	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914 . . .	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915 . . .	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916 . . .	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917 . . .	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918 . . .	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919 . . .	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920 . . .	188,654,061	54,563,193	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921 . . .	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922 . . .	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923 . . .	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924 . . .	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925 . . .	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926 . . .	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927 . . .	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928 . . .	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929 . . .	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930 . . .	252,066,000	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931 . . .	255,488,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26

Cities.

1910 . . .	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911 . . .	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912 . . .	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913 . . .	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914 . . .	168,762,180	53,105,621	115,656,559	3.45	61,736,450	16,421,523	45,314,927	1.35
1915 . . .	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916 . . .	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917 . . .	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918 . . .	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919 . . .	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920 . . .	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921 . . .	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922 . . .	183,896,550	50,260,282	133,636,268	3.12	65,966,710	15,534,373	50,432,332	1.18
1923 . . .	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,612,001	52,097,349	1.16
1924 . . .	199,875,880	46,951,115	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925 . . .	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,968,237	56,130,938	1.14
1926 . . .	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927 . . .	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928 . . .	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929 . . .	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930 . . .	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931 . . .	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54

Towns Over 5,000 Population.

1910 . . .	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911 . . .	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912 . . .	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913 . . .	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914 . . .	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915 . . .	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916 . . .	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917 . . .	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918 . . .	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919 . . .	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920 . . .	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921 . . .	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922 . . .	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923 . . .	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924 . . .	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925 . . .	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926 . . .	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927 . . .	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928 . . .	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929 . . .	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930 . . .	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931 . . .	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.
Towns Under 5,000 Population.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Val- uation	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Val- uation
1910 . . .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911 . . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912 . . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913 . . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914 . . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915 . . .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916 . . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917 . . .	2,933,629	169,179	2,764,450	0.59	2,943,628	251,393	2,692,235	0.67
1918 . . .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919 . . .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920 . . .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921 . . .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922 . . .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923 . . .	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924 . . .	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925 . . .	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926 . . .	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927 . . .	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928 . . .	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929 . . .	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930 . . .	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931 . . .	7,735,173	—	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911 . . .	4,077,235,263	169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071	423,239,937	194,483,095	1,818,128	18.5	10.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	1,859,848	4.4	14.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 . . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 . . .	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926 . . .	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927 . . .	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928 . . .	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929 . . .	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930 . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931 . . .	7,442,709,478	121,084,408	316,650,623	14,940,516	1.6	5.0	4.25

¹ Decrease.

Net Debt, January 1, 1933, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population	Valuation, 1932 including Motor Vehicles	NET DEBT, JANUARY 1, 1933		RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt	
			Inside Limit	Outside Limit						Total
ATTLEBORO	21,769	\$26,589,117	\$258,500.00	\$177,542.10	\$436,042.10	\$768,222.98	1.64	1.25	2.89	
BEVERLY	25,086	48,570,765	576,000.00	509,000.00	1,085,000.00	1,151,000.00	2.23	0.14	2.37	
BOSTON	781,188	1,915,845,657	45,830,734.04	23,326,512.29	69,157,246.33	129,026,413.87	3.61	3.12	6.73	
BROCKTON	63,797	82,415,753	1,157,750.00	413,500.00	1,571,250.00	889,009.67	1.91	1.08	2.99	
CAMBRIDGE	113,643	196,118,575	3,636,550.00	4,441,924.81	8,078,474.81	9,006,974.81	4.12	0.47	4.59	
CHELSEA	48,816	54,115,241	479,950.00	1,306,784.20	1,786,734.20	86,000.00	3.30	0.16	3.46	
CHICPEE	43,930	47,032,694	835,900.00	342,000.00	1,177,900.00	543,500.00	2.50	1.16	3.66	
CHICOPEE	48,424	77,564,513	1,206,135.62	1,118,000.00	2,324,135.62	1,721,400.00	2.99	0.14	3.13	
EVERETT	115,274	115,853,041	2,279,500.00	6,523,000.00	8,802,500.00	9,038,500.00	7.60	0.20	7.80	
FALL RIVER	40,692	56,793,959	671,000.00	566,000.00	1,237,000.00	543,300.00	2.18	0.95	3.13	
FITCHBURG	19,399	23,929,452	194,000.00	346,500.00	540,500.00	36,500.00	2.26	0.15	2.41	
GARDNER	24,204	42,383,518	671,000.00	513,250.00	1,184,250.00	913,000.00	2.79	2.16	4.95	
GLOUCESTER	60,924	60,924,963	530,000.00	471,000.00	1,001,000.00	239,000.00	1.64	0.39	2.03	
HAYVERHILL	48,710	99,392,502	2,196,500.00	199,000.00	2,395,500.00	3,929,500.00	2.41	1.54	3.95	
HAYDOKE	85,637	111,808,802	2,671,750.00	1,857,400.00	4,529,150.00	1,524,638.65	4.05	1.17	5.06	
LEAWRENCE	85,068	24,046,894	397,000.00	345,000.00	742,000.00	475,000.00	3.09	1.97	5.06	
LEOMINSTER	21,810	120,450,429	2,800,180.00	1,758,950.00	4,559,130.00	3,767,500.00	3.78	0.30	4.08	
LOWELL	100,232	144,409,392	3,008,644.50	3,491,990.44	6,500,634.94	7,151,134.94	4.54	0.41	4.95	
LYNN	58,036	74,715,270	1,609,000.00	740,479.05	2,349,479.05	12,000.00	3.14	0.02	3.16	
MALDEN	15,587	17,197,726	231,550.00	411,450.00	643,000.00	35,000.00	3.74	0.20	3.94	
MARLBOROUGH	15,587	85,423,492	1,646,500.00	1,788,000.00	3,434,500.00	423,000.00	4.02	0.50	4.52	
MEDFORD	59,714	38,596,531	483,500.00	1,035,000.00	1,518,500.00	59,000.00	3.94	0.15	4.09	
MELROSE	23,170	135,687,193	2,138,734.93	4,398,204.27	6,536,939.20	7,727,939.20	4.82	0.88	5.70	
NEW BEDFORD	112,597	137,976,190	191,000.00	117,274.91	308,274.91	49,000.00	2.21	0.35	2.56	
NEWBURYPORT	65,276	172,000,296	3,796,000.00	2,239,369.28	6,035,369.28	502,000.00	3.51	0.29	3.80	
NEWTON	15,084	13,976,190	191,000.00	117,274.91	308,274.91	49,000.00	2.21	0.29	2.56	
NORTH ADAMS	21,621	24,609,180	319,325.00	155,900.00	475,225.00	170,950.00	1.93	0.70	2.63	
NORTHAMPTON	24,381	28,782,739	259,500.00	—	259,500.00	259,500.00	0.90	—	0.90	
PEABODY	21,345	24,963,975	493,500.00	327,000.00	820,500.00	250,000.00	3.29	1.00	4.29	
PITTSFIELD	49,677	62,414,359	1,091,400.00	987,000.00	2,078,400.00	2,548,400.00	3.33	0.75	4.08	
QUINCY	35,680	133,657,925	2,878,500.00	1,559,500.00	4,438,000.00	4,977,000.00	3.51	0.40	3.72	
REVERE	71,983	42,442,144	749,482.76	738,517.24	1,488,000.00	1,752,000.00	2.35	0.62	4.13	
SALEM	103,908	60,628,708	910,500.00	516,500.00	1,427,000.00	1,770,500.00	2.35	0.57	2.92	
SOMERVILLE	43,353	127,433,336	2,958,000.00	608,000.00	3,626,000.00	3,626,000.00	2.85	—	2.85	
SPRINGFIELD	149,900	312,121,560	5,119,500.00	4,639,500.00	9,758,500.00	17,361,500.00	3.13	2.43	5.56	
TAUNTON	37,355	39,192,908	890,050.00	515,350.00	1,405,400.00	876,136.93	3.59	2.23	5.82	
WALTHAM	39,247	61,218,234	1,247,000.00	1,046,000.00	2,351,000.00	2,816,000.00	3.84	0.76	4.60	
WESTFIELD	19,775	21,169,289	365,000.00	1,104,000.00	1,469,000.00	508,000.00	3.64	2.40	6.04	
WOBBURN	19,434	22,733,739	393,984.21	697,000.00	1,090,984.21	355,500.00	4.80	1.56	6.36	
WORCESTER	195,311	347,127,434	5,956,000.00	1,650,000.00	7,606,000.00	3,661,571.88	2.19	1.06	3.25	
39 Cities	2,940,335	\$5,094,337,495	\$103,189,121.06	\$72,400,898.59	\$175,590,019.65	\$85,675,725.55	\$261,265,745.20	3.45	1.68	5.13

Net Debt, January 1, 1933, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

Valuation, 1932 including Motor Vehicles	Population (Over 5,000 Population)	NET DEBT, JANUARY 1, 1933			RATIO OF NET DEBT TO VALUATION			
		GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
		Inside Limit	Outside Limit						Total
Abington	5,872	\$11,000.00	\$165,000.00	\$53,000.00	\$64,000.00	0.18	0.88	1.06
Adams	12,697	336,000.00	—	—	501,000.00	4.32	—	4.32
Agawam	7,095	122,000.00	168,000.00	60,000.00	350,000.00	2.91	0.60	3.51
Amesbury	11,899	51,000.00	55,000.00	125,000.00	231,000.00	2.91	1.21	2.23
Amherst	5,888	123,000.00	15,000.00	—	138,000.00	1.39	—	1.39
Andover	9,969	36,000.00	241,000.00	10,000.00	287,000.00	1.62	0.06	1.68
Arlington	36,094	1,463,517.59	21,886.27	1,485,403.86	1,743,403.86	2.27	0.40	2.67
Attol	10,677	115,750.00	46,250.00	87,000.00	249,000.00	1.39	0.74	2.13
Auburn	6,147	5,000.00	110,500.00	—	115,500.00	1.82	—	1.82
Barnstable	7,271	125,000.00	—	—	125,000.00	0.51	—	0.51
Belmont	21,748	805,409.79	412,000.00	172,500.00	1,389,909.79	2.38	0.34	2.72
Billerica	5,880	206,500.00	—	83,000.00	290,100.00	2.16	0.88	3.04
Braintree	15,712	453,000.00	652,000.00	44,000.00	1,149,000.00	4.03	0.16	4.19
Bridgewater	9,055	15,000.00	40,000.00	418,000.00	473,000.00	0.97	7.37	8.34
Brookline	47,490	1,985,750.00	376,250.00	322,000.00	2,684,000.00	1.33	0.18	1.51
Canton	5,816	80,000.00	—	25,500.00	105,500.00	0.88	0.28	1.16
Chelmsford	7,022	31,000.00	73,328.00	—	104,328.00	1.48	—	1.48
Clinton	12,817	4,000.00	—	3,000.00	7,000.00	0.03	0.02	0.05
Concord	7,477	222,590.91	219,000.00	241,396.43	682,987.34	4.36	2.38	6.74
Danvers	12,957	205,000.00	270,000.00	245,111.91	720,111.91	3.68	1.90	5.58
Dartmouth	8,778	134,000.00	164,000.00	298,000.00	521,500.00	2.43	1.83	4.26
Deedham	15,136	538,550.00	27,000.00	565,550.00	81,000.00	2.14	—	2.14
Dracut	6,912	73,000.00	8,000.00	—	81,000.00	1.93	—	1.93
Easthampton	11,323	44,000.00	—	—	44,000.00	0.37	—	0.37
Easton	5,298	127,500.00	—	—	127,500.00	0.37	—	0.37
Fairhaven	10,951	221,856.90	70,663.10	—	292,520.00	2.30	—	2.30
Foxborough	5,347	90,000.00	90,000.00	122,000.00	292,520.00	2.39	2.01	3.67
Framingham	22,210	643,400.00	670,500.00	376,500.00	1,690,400.00	1.66	1.04	4.66
Franklin	7,028	194,214.01	157,485.99	261,700.00	536,700.00	2.77	0.80	3.57
Grafton	7,930	29,500.00	14,000.00	75,000.00	43,500.00	0.92	—	0.92
Great Barrington	5,934	76,000.00	—	—	76,000.00	0.80	—	0.80
Greenfield	15,500	264,500.00	111,000.00	78,000.00	453,500.00	1.46	0.30	1.76
Hingham	6,657	110,000.00	110,000.00	—	196,500.00	1.23	—	1.23
Hudson	8,469	86,500.00	104,000.00	149,200.00	196,500.00	1.23	—	1.23
Ipswich	5,599	151,500.00	255,500.00	149,200.00	404,700.00	3.49	2.04	5.53
Lexington	9,467	84,971.57	37,239.05	107,700.00	229,910.63	1.55	1.37	2.92
Lexington	9,467	347,500.00	243,000.00	262,000.00	852,500.00	2.65	1.17	3.82
Ludlow	8,876	254,000.00	—	—	254,000.00	2.89	—	2.89
Mansfield	6,364	113,500.00	50,000.00	50,000.00	163,500.00	1.44	0.64	2.08
Marblehead	8,668	108,000.00	5,500.00	210,000.00	865,000.00	3.07	0.98	4.05
Maynard	7,156	301,000.00	354,000.00	210,000.00	865,000.00	3.07	0.98	4.05
Methuen	21,069	66,000.00	213,000.00	—	279,000.00	4.20	—	4.20
Middleborough	8,608	257,200.00	291,200.00	152,820.00	701,220.00	2.83	0.79	3.62
Milford	14,741	100,000.00	30,000.00	38,000.00	138,000.00	1.16	0.44	1.60
Milford	14,741	91,000.00	—	—	121,000.00	0.78	—	0.78

Millbury	6,957	6,198,940	40,500.00	-	40,500.00	-	40,500.00	0.65
Milton	16,434	38,893,282	707,000.00	-	707,000.00	384,000.00	1,091,000.00	0.99
Montague	8,081	11,027,461	169,000.00	-	169,000.00	6,000.00	1,750.00	0.06
Natick	13,589	220,118,306	220,100.00	192,384.43	412,484.43	138,462.11	550,946.54	0.69
Needham	10,845	24,579,970	479,000.00	586,000.00	1,065,000.00	52,000.00	1,117,000.00	2.74
North Andover	6,961	8,562,192	115,000.00	14,000.00	114,000.00	2,000.00	116,000.00	4.54
North Attleborough	10,197	10,827,739	110,000.00	56,000.00	171,000.00	2,000.00	222,000.00	1.35
Northbridge	9,713	19,149,642	60,000.00	128,000.00	188,000.00	51,000.00	185,000.00	2.05
Northwood	15,049	27,458,355	676,740.00	406,160.00	1,082,900.00	38,000.00	1,120,900.00	2.05
Orange	5,365	5,613,293	24,100.00	88,000.00	112,100.00	17,000.00	129,100.00	0.14
Palmer	9,577	10,380,740	61,500.00	96,500.00	158,000.00	17,000.00	175,000.00	0.30
Plymouth	13,042	24,353,032	216,000.00	216,000.00	432,000.00	90,666.66	522,666.66	1.52
Randolph	6,553	4,466,028	124,647.70	25,352.30	150,000.00	14,500.00	164,500.00	0.37
Reading	9,767	17,260,359	144,000.00	143,000.00	287,000.00	182,500.00	469,500.00	2.32
Rockland	7,524	8,475,420	96,000.00	118,000.00	214,000.00	214,000.00	428,000.00	1.66
Saugus	14,700	16,330,196	197,500.00	118,000.00	315,500.00	35,500.00	351,000.00	2.52
Somersbury	6,910	8,748,107	73,900.00	109,000.00	182,900.00	96,500.00	279,400.00	1.21
Somerset	5,398	13,295,549	81,000.00	48,000.00	129,000.00	603,000.00	734,000.00	2.09
Southbridge	14,264	12,681,462	75,000.00	25,000.00	100,000.00	474,000.00	574,000.00	0.97
South Hadley	6,773	9,611,176	237,500.00	75,000.00	312,500.00	6,000.00	318,500.00	0.79
Spencer	6,272	4,719,399	34,000.00	65,000.00	99,000.00	28,000.00	127,000.00	3.25
Stonham	10,060	15,740,806	243,000.00	89,000.00	332,000.00	15,000.00	347,000.00	2.11
Stoughton	8,204	9,141,404	130,000.00	145,000.00	275,000.00	39,000.00	314,000.00	2.10
Swampscott	10,346	24,905,475	486,300.00	141,000.00	627,300.00	55,000.00	682,300.00	3.01
Tewksbury	5,585	4,632,467	4,800.00	5,825.54	10,625.54	-	10,625.54	2.52
Uxbridge	6,285	7,639,888	46,000.00	46,000.00	92,000.00	17,500.00	109,500.00	0.23
Wakefield	16,318	23,046,713	417,500.00	351,000.00	768,500.00	306,500.00	1,075,000.00	0.60
Walden	7,273	17,070,680	153,000.00	247,500.00	400,500.00	170,000.00	570,500.00	3.33
Ware	7,385	7,171,829	41,900.00	41,000.00	82,900.00	8,000.00	90,900.00	2.35
Wareham	5,686	13,295,857	44,000.00	-	44,000.00	-	44,000.00	0.11
Waretown	34,913	57,578,226	1,167,000.00	539,000.00	1,706,000.00	36,000.00	1,742,000.00	0.33
Wester	12,932	11,374,726	118,000.00	330,000.00	448,000.00	-	448,000.00	2.97
Westley	11,439	39,919,895	814,000.00	176,000.00	990,000.00	373,000.00	1,363,000.00	3.94
Westborough	6,409	4,921,856	47,500.00	8,000.00	55,500.00	-	55,500.00	2.48
West Springfield	16,684	27,868,453	533,000.00	8,000.00	1,180,000.00	85,000.00	1,265,000.00	1.13
Weymouth	20,882	48,378,459	866,000.00	-	866,000.00	98,000.00	964,000.00	4.23
Whitman	7,638	8,577,606	112,000.00	72,000.00	184,000.00	3,000.00	187,000.00	4.23
Winchendon	6,202	5,793,701	22,500.00	189,000.00	211,500.00	2,150.00	213,650.00	1.79
Winchester	12,719	34,252,583	880,000.00	257,000.00	1,137,000.00	28,000.00	1,165,000.00	2.15
Winthrop	16,852	26,217,158	329,000.00	37,500.00	366,500.00	84,000.00	450,500.00	3.65
83 Towns	914,547	\$1,485,088,309	\$20,899,698.47	\$11,017,024.69	\$31,916,723.16	\$6,926,957.11	\$38,843,680.27	0.08
								0.32
								1.72
								2.62

Net Debt, January 1, 1933, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

	Towns. (Under 5,000 Population)	Population	Valuation, 1932 including Motor Vehicles	NET DEBT, JANUARY 1, 1933			RATIO OF NET DEBT TO VALUATION			
				GENERAL DEBT			Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit	Total				
Acton	.	2,482	\$4,091,626	\$13,000.00	\$29,000.00	\$42,000.00	1.03	-	1.03	
Acushnet	.	4,092	3,791,861	12,348.00	8,200.00	20,548.00	0.54	-	0.54	
Alford	.	200	285,516	1,600.00	-	1,600.00	0.56	-	0.56	
Asburnham	.	2,079	1,696,952	4,250.00	-	4,250.00	0.25	-	0.25	
Ashtab	.	982	1,075,027	11,700.00	-	11,700.00	1.09	-	1.09	
Ashtand	.	2,397	2,917,843	34,666.66	61,333.34	96,000.00	\$17,500.00	3.29	0.60	
Avon	.	2,414	2,024,028	2,500.00	-	2,500.00	0.12	-	0.12	
Ayer	.	3,060	3,858,887	42,000.00	16,500.00	109,500.00	2.41	0.43	2.84	
Bedford	.	2,603	3,290,386	83,000.00	33,600.00	116,600.00	2.52	1.02	3.54	
Belchertown	.	3,139	1,698,690	20,000.00	-	20,000.00	1.65	-	1.65	
Bellingham	.	3,189	2,566,079	27,000.00	-	27,000.00	1.05	-	1.05	
Berkley	.	1,120	956,344	10,000.00	-	10,000.00	1.05	-	1.05	
Blackstone	.	4,674	2,539,334	10,000.00	-	10,000.00	0.91	-	0.91	
Blackford	.	545	860,928	5,400.00	-	5,400.00	0.63	4.39	5.02	
Bourne	.	2,805	9,965,981	36,250.00	-	36,250.00	0.36	-	0.36	
Boxford	.	1,682	1,218,862	6,000.00	-	6,000.00	0.49	-	0.49	
Boylston	.	1,097	694,134	3,000.00	7,500.00	10,500.00	1.06	-	1.06	
Brewster	.	769	2,290,895	8,000.00	-	8,000.00	0.35	-	0.35	
Brookfield	.	1,352	1,359,244	14,000.00	-	14,000.00	1.03	1.91	2.94	
Buckland	.	1,497	2,698,949	6,000.00	-	6,000.00	0.22	-	0.22	
Burlington	.	1,722	2,622,882	11,000.00	-	11,000.00	0.84	-	0.84	
Carlisle	.	569	1,109,813	800.00	-	800.00	0.07	-	0.07	
Carver	.	1,381	3,025,777	10,000.00	-	10,000.00	0.33	-	0.33	
Charlton	.	2,154	1,757,969	20,500.00	15,000.00	35,500.00	2.02	-	2.02	
Chatham	.	1,931	5,988,999	4,000.00	60,000.00	64,000.00	1.07	-	1.07	
Cheshire	.	1,697	1,124,137	10,000.00	20,000.00	30,000.00	1.78	-	1.78	
Chester	.	1,464	1,386,820	11,000.00	10,000.00	21,000.00	1.51	4.22	5.73	
Clarksburg	.	1,296	734,846	1,500.00	10,000.00	11,500.00	1.56	-	1.56	
Cohasset	.	3,083	11,154,955	119,000.00	10,000.00	129,000.00	1.07	-	1.07	
Conway	.	900	973,869	3,000.00	-	3,000.00	0.31	-	0.31	
Cummington	.	531	523,613	2,300.00	-	2,300.00	0.44	-	0.44	
Dalton	.	4,220	5,984,686	104,500.00	-	104,500.00	1.75	-	1.75	
Deerfield	.	2,882	4,472,400	50,600.00	55,000.00	105,600.00	2.36	-	2.36	
Dennis	.	1,829	3,598,843	66,000.00	-	66,000.00	1.83	-	1.83	
Douglas	.	2,195	1,885,291	10,000.00	-	10,000.00	0.53	0.21	0.74	
Dover	.	1,195	3,894,706	70,000.00	-	70,000.00	1.80	-	1.80	
Dudley	.	4,265	3,440,323	26,000.00	-	26,000.00	0.76	0.81	1.57	
Dunstable	.	384	509,744	-	-	-	3,750.00	0.74	0.74	
Duxbury	.	1,696	7,369,936	75,000.00	-	75,000.00	1.02	-	1.02	
East Bridgewater	.	3,591	4,898,174	30,000.00	-	30,000.00	0.61	0.89	1.50	
East Brookfield	.	926	1,166,144	-	-	-	3,000.00	0.26	0.26	
East Longmeadow	.	3,327	4,173,258	32,000.00	-	32,000.00	0.76	0.47	1.23	
Edgartown	.	1,276	4,028,422	30,250.00	19,000.00	49,250.00	1.22	-	1.22	

Essex	1,465	1,749,883	21,500.00	5,000.00	26,500.00	1,51	1,51
Falmouth	4,821	22,340,922	340,000.00	—	340,000.00	1,52	2,21
Gay Head	161	155,482	—	4,200.00	4,200.00	2,70	2,70
Gill	983	983,942	5,400.00	—	5,400.00	0,58	0,58
Goshen	248	382,577	2,950.00	—	2,950.00	0,77	0,77
Granville	674	1,844,832	5,750.00	—	5,750.00	0,31	0,31
Groton	2,434	4,332,824	62,000.00	—	62,000.00	1,43	1,43
Groveland	2,336	1,716,356	2,000.00	2,000.00	4,000.00	0,23	0,23
Hadley	2,682	3,120,785	22,500.00	—	22,500.00	0,72	0,72
Halifax	728	1,571,668	10,000.00	—	10,000.00	0,64	0,64
Hamilton	2,044	5,792,669	107,000.00	11,000.00	118,000.00	2,04	2,04
Hampden	684	691,634	5,600.00	—	5,600.00	0,81	0,81
Hanover	2,808	3,856,556	37,000.00	40,000.00	77,000.00	1,05	1,05
Hanson	2,184	2,843,274	30,000.00	—	30,000.00	1,80	1,80
Hatfield	2,476	2,895,823	52,000.00	—	52,000.00	0,27	0,27
Hawley	313	255,524	700.00	—	700.00	0,61	0,61
Heath	331	393,290	2,400.00	—	2,400.00	0,57	0,57
Hinsdale	1,144	1,094,926	3,500.00	2,300.00	5,800.00	2,44	2,44
Holbrook	3,353	3,351,905	34,500.00	48,000.00	82,500.00	1,66	1,66
Holden	3,871	3,455,239	50,000.00	51,000.00	101,000.00	1,69	1,69
Holliston	2,864	3,813,410	64,619.00	—	64,619.00	2,17	2,17
Hopedale	2,973	4,283,214	93,000.00	—	93,000.00	1,55	1,55
Hopkinton	2,563	2,973,781	46,000.00	—	46,000.00	1,06	1,06
Hull	2,047	18,732,107	190,000.00	9,250.00	199,250.00	1,66	1,66
Huntington	1,242	1,111,901	18,500.00	—	18,500.00	0,35	0,35
Kingston	2,672	4,560,001	16,000.00	—	16,000.00	0,15	0,15
Lancaster	2,897	3,264,401	5,000.00	—	5,000.00	0,27	0,27
Lanesborough	1,170	1,216,943	3,290.00	—	3,290.00	0,31	0,31
Lee	4,061	5,144,002	16,000.00	—	16,000.00	1,16	1,16
Leicester	4,445	3,612,032	41,875.00	—	41,875.00	0,23	0,23
Lenox	2,742	6,658,346	15,000.00	—	15,000.00	0,11	0,11
Leyden	261	305,698	4,500.00	—	4,500.00	0,83	0,83
Lincoln	1,493	3,248,652	—	3,600.00	3,600.00	2,96	2,96
Littleton	1,447	2,849,346	20,000.00	148,000.00	351,000.00	1,05	1,05
Longmeadow	4,437	11,832,833	203,000.00	—	203,000.00	0,48	0,48
Lunenburg	1,923	2,358,147	24,700.00	—	24,700.00	0,15	0,15
Lynnfield	1,594	3,740,907	18,000.00	—	18,000.00	0,22	0,22
Manchester	2,636	12,730,840	30,000.00	117,000.00	147,000.00	0,44	0,44
Marion	1,638	5,461,050	12,000.00	—	12,000.00	0,20	0,20
Marshfield	1,625	7,851,179	47,000.00	76,000.00	123,000.00	0,13	0,13
Mashpee	361	979,270	2,000.00	—	2,000.00	0,38	0,38
Matapoisett	1,501	3,852,543	5,000.00	—	5,000.00	0,39	0,39
Medfield	4,066	2,916,039	14,000.00	45,000.00	59,000.00	0,45	0,45
Medway	3,153	3,360,630	51,000.00	—	51,000.00	0,22	0,22
Merrimac	2,392	2,054,441	—	—	—	0,38	0,38
Middleton	1,712	2,081,833	8,000.00	—	8,000.00	0,38	0,38
Mills	1,738	3,122,364	5,050.00	104,000.00	109,050.00	0,39	0,39
Millville	2,111	835,464	10,000.00	6,000.00	16,000.00	0,32	0,32
Monson	4,918	3,293,427	72,000.00	7,000.00	79,000.00	0,51	0,51
Monterey	321	826,873	4,200.00	—	4,200.00	0,16	0,16
Montgomery	141	243,259	400.00	—	400.00	0,16	0,16
Nantant	1,654	6,222,391	58,000.00	—	58,000.00	1,11	1,11
Nantucket	3,678	12,242,161	190,500.00	110,000.00	306,500.00	0,38	0,38

Net Debt, January 1, 1933, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population—Concluded.

TOWNS. (Under 5,000 Population)	Population	Valuation, 1932, including Motor Vehicles	NET DEBT, JANUARY 1, 1933			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt
			Inside Limit	Outside Limit				
Newbury	1,530	\$2,368,696	—	\$10,849.94	—	\$10,849.94	0.46	—
New Marlborough	864	1,403,472	\$33,000.00	—	—	33,000.00	2.35	—
Norfolk	1,429	1,678,636	2,000.00	—	—	2,000.00	0.12	—
Northborough	1,946	2,185,412	30,600.00	—	\$14,000.00	44,600.00	1.40	0.64
North Brookfield	3,013	2,481,781	1,000.00	—	—	1,000.00	0.04	—
Northfield	1,888	2,086,682	15,000.00	—	—	15,000.00	0.72	—
North Reading	1,945	2,563,191	34,750.00	—	—	34,750.00	1.36	—
Norton	2,737	2,463,688	23,150.00	—	95,000.00	118,150.00	0.94	3.86
Norwell	1,519	2,185,540	7,500.00	15,000.00	—	22,500.00	1.03	—
Oak Bluffs	1,333	4,572,464	39,950.00	55,000.00	—	94,950.00	2.08	—
Oxford	3,943	3,134,708	20,500.00	37,500.00	—	58,000.00	1.85	—
Paxton	672	980,526	14,000.00	—	—	14,000.00	1.43	—
Pelham	455	707,276	600.00	—	—	600.00	0.08	—
Peru	1,492	2,916,541	—	—	200,000.00	200,000.00	—	6.86
Pepperell	2,922	3,181,445	—	—	21,500.00	21,500.00	0.68	—
Plainfield	306	365,623	1,900.00	—	—	1,900.00	0.52	—
Plainville	1,583	1,647,831	10,000.00	—	11,800.00	21,800.00	1.32	0.71
Plymouth	511	750,962	5,000.00	—	—	5,000.00	0.67	—
Princeton	717	1,346,178	3,500.00	—	1,500.00	5,000.00	0.37	—
Provincetown	3,808	4,397,042	78,000.00	3,000.00	31,000.00	112,000.00	1.84	0.71
Raynham	2,136	1,916,239	48,500.00	—	—	48,500.00	2.53	—
Rehoboth	2,610	2,464,225	29,000.00	—	—	29,000.00	1.18	—
Richmond	583	713,880	800.00	—	—	800.00	0.11	—
Rockport	3,630	6,041,515	130,000.00	24,000.00	54,000.00	208,000.00	2.55	0.89
Roxbury	1,956	1,458,061	10,200.00	1,500.00	3,200.00	14,900.00	0.80	0.22
Russell	1,257	4,051,239	29,850.00	39,000.00	52,000.00	120,850.00	1.70	1.28
Rutland	2,442	1,414,694	13,700.00	—	17,100.00	30,800.00	0.97	—
Salisbury	2,194	3,193,356	22,500.00	9,000.00	—	31,500.00	0.99	—
Sandwich	412	963,206	3,000.00	—	—	3,000.00	0.45	—
Sandwich	1,437	2,772,655	17,000.00	32,500.00	—	49,500.00	1.79	—
Saufate	3,118	13,431,803	81,700.00	8,000.00	762,500.00	852,200.00	0.67	5.67
Seaton	4,762	5,226,185	96,500.00	—	—	96,500.00	1.85	—
Seaton	3,351	6,043,511	162,500.00	65,000.00	5,000.00	167,500.00	2.45	0.07
Sharon	2,427	2,157,722	19,500.00	4,500.00	—	24,000.00	1.11	—
Shirley	931	986,657	—	—	60,500.00	60,500.00	—	6.13
Southampton	2,166	3,307,992	41,500.00	—	318,000.00	359,500.00	1.26	9.61
Southborough	1,461	2,124,648	38,000.00	18,000.00	92,200.00	148,200.00	2.64	4.34
Southwick	1,762	5,766,045	81,000.00	—	—	81,000.00	1.40	—
Stow	1,142	1,493,501	6,200.00	2,000.00	—	8,200.00	0.55	—
Sturbridge	1,772	1,263,149	2,000.00	—	—	2,000.00	0.16	—
Sudbury	1,182	2,544,449	42,000.00	39,000.00	—	81,000.00	3.18	—
Sunderland	1,159	1,138,295	6,750.00	22,500.00	—	29,250.00	2.57	—
Sutton	2,147	1,859,625	1,000.00	—	—	1,000.00	0.05	—

Swansea	3,941	4,731,054	86,000 00	—	—	86,000 00	1,82	1,82
Templeton	4,159	3,090,114	20,000 00	—	—	—	2,20	2,20
Tisbury	1,541	6,479,515	108,615 00	—	41,000 00	—	1,68	0,63
Tolland	134	391,226	—	—	—	—	0,72	2,71
Topsfield	986	3,160,413	2,820 00	—	—	—	0,47	0,47
Townsend	1,752	2,553,405	11,000 00	—	—	—	0,43	0,43
Truro	513	1,671,152	2,000 00	—	—	—	0,12	0,12
Tynemouth	1,358	1,353,757	8,675 00	—	—	—	0,64	0,64
Tynemouth	246	429,976	650 00	—	—	—	0,15	0,15
Warren	3,765	2,622,542	53,000 00	—	—	—	2,02	2,02
Warwick	967	409,262	7,000 00	—	—	—	1,71	1,71
Washington	217	217,193	3,000 00	—	—	—	1,38	1,38
Weymouth	2,937	6,081,754	8,000 00	—	52,390 00	—	0,13	0,99
Widford	823	2,084,000	4,000 00	—	—	—	0,19	0,19
Widford	1,119	4,034,635	14,000 00	7,000 00	—	—	0,52	0,52
Widford	2,114	2,361,859	3,000 00	—	—	—	0,13	0,13
Widford	3,206	3,308,757	—	—	—	—	—	—
Widford	1,235	1,422,254	5,000 00	—	35,995 00	—	1,09	1,09
Widford	3,600	4,111,403	76,900 00	—	13,500 00	—	0,35	1,30
Widford	1,925	1,530,226	2,200 00	—	—	—	1,87	1,87
Widford	3,332	10,158,574	196,000 00	—	—	—	0,14	0,14
Widford	4,408	6,251,600	12,000 00	—	248,000 00	—	2,05	2,44
Widford	1,124	1,231,172	13,700 00	—	—	—	0,60	0,60
Widford	1,136	1,174,463	1,800 00	1,200 00	—	—	1,21	1,21
Widford	2,719	3,228,278	24,000 00	3,000 00	—	—	0,41	0,41
Widford	3,900	7,423,076	48,000 00	21,000 00	77,000 00	—	0,74	3,13
Widford	4,013	4,571,221	3,500 00	—	—	—	0,93	0,93
Widford	3,584	3,947,708	25,000 00	—	325,000 00	—	0,08	7,11
Widford	1,794	4,913,962	78,000 00	86,000 00	28,000 00	—	0,63	1,34
Totals	139,732	16,302,443	4,885,373.66	1,953,948.28	4,717,998.16	111,557,320.10	1,08	0,75

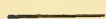
¹ Includes population of 65 towns having no funded debt.

² Includes valuation of 65 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1933:

Ashfield	Cheshirefield	Florida	New Salem	Royalston	Westampton
Barre	Chilmark	Freestown	Oakham	Savoy	West Newbury
Becket	Colrain	Georgetown	Orleans	Shelburne	West Tisbury
Berlin	Dana	Geenold	Otis	Shelburne	Westwood
Barnardston	Dighton	Granby	Peter	Shuttsbury	Williamsburg
Bolton	Eastham	Mendon	Petersham	Shuttsbury	Windsor
Boxborough	Eastmont	Middlefield	Phillipsburg	Sterling	Worthington
Brimfield	Enfield	Monroe	Prescott	Upton	
Charlemont	Erving	Mount Washington	Rochester	Wales	
		New Braintree	Rowe	Wendell	

PART I



CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Pages of Report
ATTLEBORO	Dec. 31, 1931	20, 21
BEVERLY	Dec. 31, 1931	18, 19
BOSTON	Dec. 31, 1931	4, 5
BROCKTON	Nov. 30, 1931	10, 11
CAMBRIDGE	Dec. 31, 1931	6, 7
CHELSEA	Dec. 31, 1931	14, 15
CHICOPEE	Nov. 30, 1931	14, 15
EVERETT	Dec. 31, 1931	14, 15
FALL RIVER	Dec. 31, 1931	6, 7
FITCHBURG	Nov. 30, 1931	16, 17
GARDNER	Dec. 31, 1931	22, 23
GLOUCESTER	Nov. 30, 1931	18, 19
HAVERHILL	Dec. 31, 1931	14, 15
HOLYOKE	Nov. 30, 1931	12, 13
LAWRENCE	Dec. 31, 1931	10, 11
LEOMINSTER	Dec. 31, 1931	20, 21
LOWELL	Dec. 31, 1931	8, 9
LYNN	Dec. 31, 1931	8, 9
MALDEN	Dec. 31, 1931	12, 13
MARLBOROUGH	Dec. 31, 1931	24, 25
MEDFORD	Dec. 31, 1931	12, 13
MELROSE	Dec. 31, 1931	20, 21
NEW BEDFORD	Nov. 30, 1931	8, 9
NEWBURYPORT	Dec. 19, 1931	24, 25
NEWTON	Dec. 31, 1931	10, 11
NORTH ADAMS	Nov. 30, 1931	20, 21
NORTHAMPTON	Nov. 30, 1931	18, 19
PEABODY	Dec. 31, 1931	22, 23
PITTSFIELD	Dec. 31, 1931	12, 13
QUINCY	Dec. 31, 1931	10, 11
REVERE	Dec. 31, 1931	18, 19
SALEM	Dec. 31, 1931	16, 17
SOMERVILLE	Dec. 31, 1931	8, 9
SPRINGFIELD	Nov. 30, 1931	6, 7
TAUNTON	Nov. 30, 1931	16, 17
WALTHAM	Jan. 31, 1932	16, 17
WESTFIELD	Dec. 31, 1931	22, 23
WOBURN	Dec. 31, 1931	22, 23
WORCESTER	Nov. 30, 1931	6, 7

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 781,188
REVENUE.		\$79,135,153.25
General		63,515,915.77
<i>Taxes</i>		<i>61,493,952.94</i>
Property, poll, and income		58,322,251.91
Corporation, bank, etc.		3,171,701.03
<i>Licenses and permits</i>		<i>298,705.79</i>
<i>Fines and forfeits</i>		<i>158,418.09</i>
<i>Grants and gifts</i>		<i>1,560,074.10</i>
For expenses		1,560,074.10
For outlays		—
All other		4,764.85
Commercial		15,619,237.48
<i>Special assessments</i>		<i>428,425.16</i>
To meet expenses		428,425.16
To meet outlays		—
<i>Privileges</i>		<i>873,258.56</i>
<i>Departmental</i>		<i>2,910,597.28</i>
General government		82,897.83
Protection of persons and property		95,900.17
Health and sanitation		179,809.57
Highways		31,531.11
Charities		861,899.34
Soldiers' benefits		49,376.62
Schools		402,014.88
Libraries		25,191.12
Recreation		125,093.97
Unclassified		1,056,882.67
<i>Public service enterprises</i>		<i>8,307,550.21</i>
Electric light		—
Water		4,869,790.41
All other		3,437,759.80
<i>Cemeteries</i>		<i>72,745.81</i>
<i>Interest</i>		<i>3,026,660.46</i>
On sinking funds		1,486,652.19
On trust and investment funds		849,521.40
All other		690,486.87
NON-REVENUE.		\$64,040,349.28
Offsets to outlays		61,775.99
<i>Departmental</i>		<i>51,457.49</i>
<i>Public service enterprises</i>		<i>10,318.50</i>
<i>Cemeteries</i>		—
Municipal indebtedness		39,932,906.00
<i>Loans, general purposes</i>		<i>9,860,000.00</i>
<i>Loans, public service enterprises</i>		<i>6,060,000.00</i>
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		<i>24,000,000.00</i>
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		<i>12,906.00</i>
Transfers		5,464,334.72
<i>From sinking funds</i>		<i>3,570,468.86</i>
All other		1,893,865.86
Refunds		562,543.63
Agency, trust, and investment		18,018,788.94
<i>Taxes and licenses for State</i>		<i>2,195,945.42</i>
<i>Taxes for county</i>		<i>3,542,585.16</i>
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>12,280,258.36</i>
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$79,196,929.24
Premiums		12,906.00
Municipal indebtedness		39,920,000.00
Transfers and refunds		6,026,878.35
Agency, trust, and investment		18,018,788.94
Total receipts		\$143,175,502.53
Balance on hand, including funds		16,620,924.10
GRAND TOTAL		\$159,796,426.63

Graded According to Population of 1930.

	PAYMENTS.	Boston POPULATION 781,188
Maintenance		\$63,431,420.29
<i>Departmental</i>		<i>69,488,891.36</i>
General government		2,197,780.33
Protection of persons and property		10,481,307.47
Health and sanitation		5,905,174.58
Highways		3,637,445.20
Charities		11,718,584.61
Soldiers' benefits		534,318.67
Schools		17,180,988.05
Libraries		1,259,693.82
Recreation		2,959,834.59
Pensions		3,013,453.64
Unclassified		600,310.40
<i>Public service enterprises</i>		<i>3,558,247.04</i>
Electric light		—
Water		2,435,130.18
All other		1,123,116.86
<i>Cemeteries</i>		<i>186,875.75</i>
<i>Administration of trust funds</i>		<i>197,406.14</i>
Interest		7,474,488.67
<i>Loans, general purposes</i>		<i>4,032,608.65</i>
<i>Loans, public service enterprises</i>		<i>3,441,880.12</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		22,799,712.87
<i>Departmental</i>		<i>14,823,531.65</i>
General government		—
Protection of persons and property		1,066,775.03
Health and sanitation		1,870,598.46
Highways		4,724,512.16
Charities		823,952.41
Schools		3,766,235.19
Libraries		309,794.65
Recreation		1,959,905.35
Unclassified		301,758.30
<i>Public service enterprises</i>		<i>7,976,181.32</i>
Electric light		—
Water		360,862.75
All other		7,615,318.57
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		33,022,143.66
<i>From sinking funds</i>		<i>3,570,468.86</i>
<i>From revenue and other sources</i>		<i>5,451,674.80</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>24,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		5,464,334.72
<i>To sinking funds from revenue</i>		<i>880,000.90</i>
<i>All other</i>		<i>4,584,333.82</i>
Refunds		562,543.63
Agency, trust, and investment		15,990,879.75
<i>Taxes and licenses for State</i>		<i>2,195,945.42</i>
<i>Taxes for county</i>		<i>3,542,585.16</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>10,252,349.17</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$70,905,908.96
Permanent debt (except from sinking funds)		5,451,674.80
Sinking fund requirements from revenue		880,000.90
Outlays		22,799,712.87
Permanent debt from sinking funds		¹ 3,570,468.86
Bonds refunded, current year		—
Temporary loans		24,000,000.00
Transfers (except to sinking funds) and refunds		5,146,877.45
Agency, trust, and investment		15,990,879.75
Total payments		\$148,745,523.59
Balance on hand, including funds		11,050,903.04
GRAND TOTAL		\$159,796,426.63

¹ Includes serial payments amounting to \$724,668.86.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
REVENUE.	\$14,074,765.46	\$11,476,218.67	\$6,832,222.04	\$7,532,559.42
General	11,524,202.22	9,555,514.40	5,973,837.56	6,490,993.84
<i>Taxes</i>	<i>11,136,899.25</i>	<i>9,178,102.30</i>	<i>5,812,727.17</i>	<i>6,357,264.78</i>
Property, poll, and income	10,462,170.06	8,514,610.05	5,392,227.15	5,865,688.98
Corporation, bank, etc.	674,729.19	663,492.25	420,500.02	491,575.80
<i>Licenses and permits</i>	<i>33,840.26</i>	<i>32,131.74</i>	<i>18,383.36</i>	<i>23,912.66</i>
<i>Fines and forfeits</i>	<i>14,656.64</i>	<i>53,187.71</i>	<i>6,530.34</i>	<i>4,686.91</i>
<i>Grants and gifts</i>	<i>338,806.07</i>	<i>292,092.65</i>	<i>135,985.07</i>	<i>99,252.13</i>
For expenses	338,806.07	285,812.04	135,985.07	99,252.13
For outlays	—	6,280.61	—	—
All other	—	—	211.62	5,877.46
Commercial	2,550,563.24	1,920,704.27	858,384.48	1,041,565.58
<i>Special assessments</i>	<i>279,451.07</i>	<i>106,819.42</i>	<i>459.66</i>	<i>11,759.87</i>
To meet expenses	114,046.58	—	—	—
To meet outlays	165,404.49	106,819.42	459.66	11,759.87
<i>Privileges</i>	<i>300,744.25</i>	<i>333,621.91</i>	<i>125,443.16</i>	<i>135,451.71</i>
<i>Departmental</i>	<i>838,727.97</i>	<i>690,693.76</i>	<i>162,288.68</i>	<i>286,294.97</i>
General government	34,152.89	42,002.45	9,600.82	8,833.33
Protection of persons and property	22,203.41	9,071.91	2,403.52	7,878.18
Health and sanitation	110,308.80	29,918.17	34,713.03	29,956.34
Highways	32,506.57	65,954.53	397.49	6,483.45
Charities	413,965.90	124,521.43	83,912.96	55,724.51
Soldiers' benefits	15,965.19	5,580.35	6,241.35	7,120.60
Schools	172,392.24	264,022.36	20,797.21	23,886.18
Libraries	5,088.30	—	2,110.28	1,213.06
Recreation	32,144.67	49,393.88	—	4,779.93
Unclassified	—	228.68	2,112.00	140,419.39
<i>Public service enterprises</i>	<i>805,804.66</i>	<i>724,743.28</i>	<i>365,328.79</i>	<i>391,637.21</i>
Electric light	—	—	—	—
Water	805,804.66	724,743.28	364,573.42	391,637.21
All other	—	—	755.37	—
<i>Cemeteries</i>	<i>66,243.82</i>	<i>—</i>	<i>32,419.66</i>	<i>42,662.61</i>
<i>Interest</i>	<i>269,591.47</i>	<i>164,825.90</i>	<i>172,444.53</i>	<i>173,759.31</i>
On sinking funds	44,314.30	—	55,687.99	96,248.59
On trust and investment funds	43,800.56	2,350.65	5,181.58	3,023.40
All other	181,476.61	162,475.25	111,574.96	74,487.32
NON-REVENUE.	\$18,684,255.25	\$11,919,828.31	\$9,948,414.93	\$5,453,154.04
Offsets to outlays	453,315.29	36,603.38	399.00	—
<i>Departmental</i>	<i>405,192.62</i>	<i>36,603.38</i>	<i>399.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>48,122.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,166,257.49	10,642,057.33	9,166,939.70	4,043,667.68
<i>Loans, general purposes</i>	<i>2,940,000.00</i>	<i>—</i>	<i>3,500,000.00</i>	<i>449,000.00</i>
<i>Loans, public service enterprises</i>	<i>336,000.00</i>	<i>1,500,000.00</i>	<i>—</i>	<i>590,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,200,000.00</i>	<i>8,500,000.00</i>	<i>5,661,689.70</i>	<i>3,000,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>625,804.99</i>	<i>625,407.33</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>65,452.50</i>	<i>16,650.00</i>	<i>5,250.00</i>	<i>4,667.68</i>
Transfers	1,816,663.46	295,731.64	67,863.65	159,293.08
<i>From sinking funds</i>	<i>385,000.00</i>	<i>—</i>	<i>65,000.00</i>	<i>159,000.00</i>
All other	1,431,663.46	295,731.64	2,863.65	293.08
Refunds	390,537.03	25,791.84	157,169.12	87,069.19
Agency, trust, and investment	2,857,481.98	919,644.12	556,043.46	1,163,124.09
<i>Taxes and licenses for State</i>	<i>410,708.47</i>	<i>358,213.60</i>	<i>193,051.61</i>	<i>231,725.04</i>
<i>Taxes for county</i>	<i>569,280.00</i>	<i>561,430.52</i>	<i>192,976.99</i>	<i>328,045.37</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,848,990.51</i>	<i>—</i>	<i>170,014.86</i>	<i>603,352.78</i>
All other	28,503.00	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$14,528,080.75	\$11,512,822.05	\$6,832,621.04	\$7,532,559.42
Premiums	65,452.50	16,650.00	5,250.00	4,667.68
Municipal indebtedness	13,100,804.99	10,625,407.33	9,161,689.70	4,039,000.00
Transfers and refunds	2,207,200.49	321,523.48	225,032.77	246,362.27
Agency, trust, and investment	2,857,481.98	919,644.12	556,043.46	1,163,124.09
Total receipts	\$32,759,020.71	\$23,396,046.98	\$16,780,636.97	\$12,985,713.46
Balance on hand, including funds	1,686,854.89	3,883,467.65	482,450.38	406,363.49
GRAND TOTAL	\$34,445,875.60	\$27,279,514.63	\$17,263,087.35	\$13,392,076.95

Graded According to Population of 1930 — Continued.

PAYMENTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
Maintenance	\$11,325,848.01	\$9,640,349.46	\$5,203,209.15	\$5,213,189.24
<i>Departmental</i>	<i>10,976,842.51</i>	<i>9,324,145.59</i>	<i>4,984,758.87</i>	<i>4,897,519.11</i>
General government	427,680.88	414,150.34	186,151.95	252,909.96
Protection of persons and property	2,074,724.51	1,730,480.78	783,165.94	909,991.64
Health and sanitation	824,133.96	869,444.54	332,919.85	684,745.51
Highways	979,675.33	964,829.72	210,851.57	281,734.09
Charities	1,897,241.45	1,083,800.17	835,890.91	714,930.51
Soldiers' benefits	120,709.23	75,822.43	117,785.90	54,535.69
Schools	3,989,319.63	3,448,095.14	1,429,462.07	1,554,625.43
Libraries	188,220.06	223,990.00	51,756.79	76,546.96
Recreation	209,748.44	362,950.98	54,873.54	226,162.77
Pensions	180,957.19	49,502.07	126,781.97	104,688.95
Unclassified	84,431.83	101,079.42	855,118.38	36,647.60
<i>Public service enterprises</i>	<i>288,284.09</i>	<i>315,703.87</i>	<i>186,775.76</i>	<i>263,102.78</i>
Electric light	—	—	—	—
Water	287,498.25	315,703.87	185,425.77	263,102.78
All other	785.84	—	1,349.99	—
<i>Cemeteries</i>	<i>60,716.41</i>	<i>—</i>	<i>31,674.52</i>	<i>52,567.35</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
Interest	570,049.79	842,425.02	636,163.88	486,959.10
<i>Loans, general purposes</i>	<i>399,007.38</i>	<i>547,457.50</i>	<i>613,151.38</i>	<i>455,658.00</i>
<i>Loans, public service enterprises</i>	<i>171,042.41</i>	<i>294,967.52</i>	<i>23,012.50</i>	<i>31,021.10</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>280.00</i>
Outlays	4,621,371.58	4,684,491.81	207,675.50	1,677,448.23
<i>Departmental</i>	<i>4,026,412.31</i>	<i>2,443,986.75</i>	<i>168,629.32</i>	<i>1,248,204.24</i>
General government	3,918.59	16,725.49	—	—
Protection of persons and property	11,530.72	54,594.85	150,855.89	12,832.37
Health and sanitation	1,086,126.69	1,042,895.84	—	129,163.95
Highways	1,414,403.27	566,450.40	504.71	762,722.20
Charities	—	9,799.98	—	43,163.10
Schools	1,274,455.67	457,912.10	17,268.72	254,908.58
Libraries	10,262.44	—	—	2,914.04
Recreation	6,212.10	283,233.84	—	42,500.00
Unclassified	219,502.83	12,374.25	—	—
<i>Public service enterprises</i>	<i>594,959.27</i>	<i>2,240,505.06</i>	<i>39,046.18</i>	<i>424,177.83</i>
Electric light	—	—	—	—
Water	594,959.27	2,240,505.06	39,046.18	424,177.83
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,066.16</i>
Municipal indebtedness	12,173,060.37	8,817,845.48	9,979,510.34	4,074,148.04
<i>From sinking funds</i>	<i>385,000.00</i>	<i>—</i>	<i>65,000.00</i>	<i>159,000.00</i>
<i>From revenue and other sources</i>	<i>1,549,200.00</i>	<i>1,220,500.00</i>	<i>1,287,820.64</i>	<i>915,148.04</i>
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	9,700,000.00	7,000,000.00	8,626,689.70	3,000,000.00
Warrants or orders, previous years	538,860.37	597,345.48	—	—
Transfers	1,816,663.46	295,731.64	67,863.65	159,293.08
<i>To sinking funds from revenue</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,802,663.46	295,731.64	67,863.65	159,293.08
Refunds	390,537.03	25,791.84	157,169.12	87,069.19
Agency, trust, and investment	2,484,094.02	919,644.12	551,267.55	1,096,569.27
<i>Taxes and licenses for State</i>	<i>410,708.47</i>	<i>358,213.60</i>	<i>193,051.61</i>	<i>231,725.94</i>
Taxes for county	569,280.00	561,430.52	192,976.99	328,045.37
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,475,602.55	—	165,238.95	536,797.96
All other	28,503.00	—	—	—
RECAPITULATION.				
Maintenance and interest	\$11,895,897.80	\$10,482,774.48	\$5,839,373.03	\$5,700,148.34
Permanent debt (except from sinking funds)	1,549,200.00	1,220,500.00	1,287,820.64	915,148.04
Sinking fund requirements from revenue	14,000.00	—	—	—
Outlays	4,621,371.58	4,684,491.81	207,675.50	1,677,448.23
Permanent debt from sinking funds	385,000.00	—	65,000.00	159,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	10,238,860.37	7,597,345.48	8,626,689.70	3,000,000.00
Transfers (except to sinking funds) and refunds	2,193,200.49	321,523.48	225,032.77	246,362.27
Agency, trust, and investment	2,484,094.02	919,644.12	551,267.55	1,096,569.27
Total payments	\$33,381,624.26	\$25,226,279.37	\$16,802,859.19	\$12,794,676.15
Balance on hand, including funds	1,064,251.34	2,053,235.26	460,228.16	597,400.80
GRAND TOTAL	\$34,445,875.60	\$27,279,514.63	\$17,263,087.35	\$13,392,076.95

¹ Includes \$100,000 fire station loan cancelled.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
REVENUE.	\$6,782,425.36	\$4,772,061.11	\$5,475,023.83	\$5,095,023.75
General	5,913,184.49	3,849,415.08	4,458,129.20	4,346,942.00
Taxes	5,688,113.62	3,747,392.52	4,336,610.72	4,209,244.63
Property, poll, and income	5,089,415.18	3,586,926.22	4,069,064.66	3,939,846.81
Corporation, bank, etc.	598,698.44	160,466.30	267,546.06	269,397.82
Licenses and permits	17,179.31	17,171.78	21,637.46	13,679.18
Fines and forfeits	10,187.43	8,704.01	14,383.62	16,811.90
Grants and gifts	196,704.13	76,139.67	85,597.40	107,206.29
For expenses	196,704.13	76,139.67	85,597.40	107,206.29
For outlays	—	—	—	—
All other	1,000.00	7.10	—	—
Commercial	869,240.87	922,646.03	1,016,894.63	748,081.75
Special assessments	8,653.35	55,093.29	41,389.05	23,959.91
To meet expenses	—	45,875.30	—	2,498.41
To meet outlays	8,653.35	9,217.99	41,389.05	21,461.50
Privileges	125,321.25	143,078.10	153,917.85	104,823.20
Departmental	211,352.34	231,025.52	225,782.24	181,567.44
General government	11,725.07	10,903.00	11,057.36	10,717.76
Protection of persons and property	2,713.54	1,924.64	5,359.00	4,437.83
Health and sanitation	39,566.14	11,659.80	34,016.75	17,219.20
Highways	16,113.96	4,350.47	306.05	386.84
Charities	79,897.14	112,898.47	103,110.16	58,326.82
Soldiers' benefits	5,426.87	7,101.20	10,473.57	6,912.80
Schools	49,253.85	18,174.29	45,579.36	69,402.95
Libraries	1,252.80	2,388.87	2,380.68	555.90
Recreation	4,545.55	897.75	7,146.45	6,617.52
Unclassified	857.42	60,727.03	6,352.86	6,989.82
Public service enterprises	367,722.40	444,155.15	445,078.86	321,872.24
Electric light	—	—	—	—
Water	363,906.04	444,155.15	445,078.86	321,872.24
All other	3,816.36	—	—	—
Cemeteries	45,266.20	—	62,195.05	32,883.40
Interest	110,925.33	49,293.97	88,531.58	82,975.56
On sinking funds	31,363.12	—	27,841.87	—
On trust and investment funds	20,883.25	2,307.59	10,673.83	6,689.31
All other	58,678.96	46,986.38	50,015.88	76,286.25
NON-REVENUE.	\$7,766,802.26	\$3,733,188.86	\$7,517,544.26	\$5,938,474.33
Offsets to outlays	9,050.25	—	13,728.34	25,067.95
Departmental	404.00	—	1,370.23	22,416.86
Public service enterprises	8,646.25	—	12,358.11	2,651.09
Cemeteries	—	—	—	—
Municipal indebtedness	7,091,711.14	3,258,402.53	6,646,508.90	5,263,523.84
Loans, general purposes	—	229,000.00	1,015,000.00	310,000.00
Loans, public service enterprises	—	—	25,000.00	250,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	6,890,000.00	3,027,000.00	5,603,200.00	4,515,000.00
Unpaid warrants or orders, current year	201,711.14	—	—	186,323.84
Premiums	—	2,402.53	3,308.90	2,200.00
Transfers	53,085.92	39,644.30	105,301.77	69,172.88
From sinking funds	14,000.00	—	25,000.00	—
All other	39,085.92	39,644.30	80,301.77	69,172.88
Refunds	35,248.06	25,767.63	11,924.70	127,234.26
Agency, trust, and investment	577,706.89	409,374.40	740,080.55	453,475.40
Taxes and licenses for State	226,405.57	162,108.68	176,237.00	166,844.50
Taxes for county	231,375.47	216,291.45	238,514.66	232,734.05
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	119,926.05	31,974.27	325,328.89	53,896.85
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$6,791,475.61	\$4,772,061.11	\$5,488,752.17	\$5,120,091.70
Premiums	—	2,402.53	3,308.90	2,200.00
Municipal indebtedness	7,091,711.14	3,256,000.00	6,643,200.00	5,261,323.84
Transfers and refunds	88,333.98	65,411.93	117,226.47	196,407.14
Agency, trust, and investment	577,706.89	409,374.40	740,080.55	453,475.40
Total receipts	\$14,549,227.62	\$8,505,249.97	\$12,992,568.09	\$11,033,498.08
Balance on hand, including funds	639,184.46	1,074,220.82	590,157.16	203,490.10
GRAND TOTAL	\$15,188,412.08	\$9,579,470.79	\$13,582,725.25	\$11,236,988.18

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
Maintenance	\$5,147,352.98	\$4,312,965.78	\$4,835,075.60	\$4,497,365.87
Departmental	4,886,455.57	4,113,571.69	4,543,358.03	4,181,706.47
General government	221,270.84	226,915.37	171,529.78	235,019.86
Protection of persons and property	1,031,325.49	799,129.03	891,851.76	875,386.22
Health and sanitation	554,698.37	491,491.56	497,181.80	439,349.96
Highways	277,525.14	371,502.46	358,040.12	316,069.97
Charities	699,939.87	411,014.98	600,250.25	553,299.72
Soldiers' benefits	165,628.40	59,011.75	82,552.30	81,665.75
Schools	1,742,944.23	1,363,352.78	1,538,582.98	1,404,296.73
Libraries	76,872.34	101,753.39	82,712.86	39,988.58
Recreation	71,518.13	190,136.02	193,195.33	55,403.37
Pensions	33,957.06	83,088.65	74,670.79	43,754.47
Unclassified	10,775.70	16,175.70	52,790.06	137,471.84
Public service enterprises	202,958.65	199,394.09	212,368.20	282,626.54
Electric light	—	—	—	—
Water	201,209.99	199,394.09	212,368.20	281,196.54
All other	1,748.66	—	—	1,430.00
Cemeteries	57,938.76	—	77,604.24	33,032.86
Administration of trust funds	—	—	1,745.13	—
Interest	600,143.69	307,379.08	376,819.19	328,048.37
Loans, general purposes	541,249.94	196,632.32	334,097.11	315,892.68
Loans, public service enterprises	58,893.75	110,696.76	41,789.58	12,155.69
Loans, cemeteries	—	—	932.50	—
Outlays	308,959.35	917,077.22	1,250,976.30	730,267.77
Departmental	252,115.58	892,315.96	1,193,857.57	484,868.37
General government	3,729.84	8,751.83	—	—
Protection of persons and property	2,137.50	2,235.07	137,226.43	18.19
Health and sanitation	3,311.68	10,997.21	140,476.79	66,057.64
Highways	24,742.60	132,457.31	288,572.93	393,836.20
Charities	3,165.00	272.50	—	10,913.02
Schools	215,028.96	698,948.28	596,476.64	—
Libraries	—	404.05	—	333.00
Recreation	—	38,249.71	31,054.78	13,710.32
Unclassified	—	—	50.00	—
Public service enterprises	56,068.56	24,761.26	46,867.12	245,399.40
Electric light	—	—	—	—
Water	56,068.56	24,761.26	46,867.12	245,399.40
All other	—	—	—	—
Cemeteries	775.21	—	10,251.61	—
Municipal indebtedness	8,283,866.00	3,183,214.89	5,838,067.51	4,848,989.78
From sinking funds	14,000.00	—	25,000.00	—
From revenue and other sources	1,183,000.00	366,214.89	632,867.51	698,070.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	6,830,000.00	2,827,000.00	5,180,200.00	4,150,000.00
Warrants or orders, previous years	256,866.00	—	—	919.78
Transfers	53,085.92	39,644.30	105,301.77	69,172.88
To sinking funds from revenue	—	—	5,000.00	—
All other	53,085.92	39,644.30	100,301.77	69,172.88
Refunds	35,248.06	25,767.63	11,924.70	127,234.26
Agency, trust, and investment	592,812.60	410,090.46	752,781.99	452,532.38
Taxes and licenses for State	228,405.37	162,108.68	176,237.00	166,844.50
Taxes for county	231,375.47	215,291.45	238,514.66	232,734.05
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	135,031.76	32,690.33	338,030.33	52,953.83
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$5,747,496.67	\$4,620,344.86	\$5,211,894.79	\$4,825,414.24
Permanent debt (except from sinking funds)	1,183,000.00	356,214.89	632,867.51	698,070.00
Sinking fund requirements from revenue	—	—	5,000.00	—
Outlays	308,959.35	917,077.22	1,250,976.30	730,267.77
Permanent debt from sinking funds	14,000.00	—	25,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,086,866.00	2,827,000.00	5,180,200.00	4,150,919.78
Transfers (except to sinking funds) and refunds	88,333.98	65,411.93	112,226.47	196,407.14
Agency, trust, and investment	592,812.60	410,090.46	752,781.99	452,532.38
Total payments	\$15,021,468.60	\$9,196,139.36	\$13,170,947.06	\$11,053,611.31
Balance on hand, including funds	166,943.48	383,331.43	411,778.19	183,376.87
GRAND TOTAL	\$15,188,412.08	\$9,579,470.79	\$13,582,725.25	\$11,236,988.18

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
REVENUE.	\$4,548,286.25	\$5,415,434.86	\$5,745,059.28	\$3,870,753.52
General	4,050,381.87	4,300,659.44	4,582,159.84	3,122,892.98
Taxes	3,939,047.18	4,185,149.00	4,478,924.72	3,057,641.31
Property, poll, and income	3,563,183.04	4,067,156.66	4,356,563.10	2,870,592.42
Corporation, bank, etc.	375,864.14	117,992.34	122,361.62	180,948.89
Licenses and permits	10,889.22	13,888.30	3,960.30	9,182.73
Fines and forfeits	7,497.00	4,935.98	3,660.67	6,833.55
Grants and gifts	92,948.47	96,686.16	95,624.15	50,335.39
For expenses	92,948.47	96,686.16	95,624.15	50,335.39
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	497,904.38	1,114,775.42	1,162,899.44	747,860.54
Special assessments	13,560.36	93,363.03	141,316.30	39,977.48
To meet expenses	468.49	1,983.82	6,242.01	5,613.50
To meet outlays	13,091.87	91,379.21	135,074.29	34,363.98
Privileges	95,556.72	163,377.87	220,931.96	120,731.13
Departmental	77,141.42	1291,447.05	107,788.33	229,097.13
General government	5,952.61	11,390.94	12,452.23	11,656.70
Protection of persons and property	7,134.18	2,173.18	4,051.01	2,013.38
Health and sanitation	18,471.68	35,269.77	1,366.82	151,895.13
Highways	51.25	3,498.60	24,803.74	2,424.73
Charities	34,143.08	218,148.15	21,705.75	43,398.71
Soldiers' benefits	2,757.00	1,644.00	2,288.50	6,168.75
Schools	5,182.70	14,719.46	12,521.77	8,986.44
Libraries	894.12	3,457.12	10,333.21	1,928.03
Recreation	280.00	—	2,000.37	615.26
Unclassified	2,274.80	1,145.83	16,264.93	10.00
Public service enterprises	250,519.88	415,319.85	561,822.26	261,576.18
Electric light	—	—	—	—
Water	250,519.88	415,319.85	561,822.26	261,576.18
All other	—	—	—	—
Cemeteries	14,091.84	29,189.98	37.50	17,062.75
Interest	47,034.16	122,077.64	131,003.09	79,415.87
On sinking funds	1,914.17	—	37,236.29	26,757.44
On trust and investment funds	1,186.65	21,288.32	22,139.58	5,002.09
All other	43,933.34	100,789.32	71,627.22	47,656.34
NON-REVENUE.	\$4,387,127.79	\$3,675,337.72	\$4,514,403.67	\$3,669,496.21
Offsets to outlays	5,191.10	862.68	28,327.59	19,331.52
Departmental	4,075.00	862.68	28,327.59	8,443.76
Public service enterprises	1,116.10	—	—	10,887.76
Cemeteries	—	—	—	—
Municipal indebtedness	3,947,650.00	3,161,738.65	3,133,475.80	3,265,803.80
Loans, general purposes	896,000.00	510,000.00	1,315,000.00	207,000.00
Loans, public service enterprises	—	50,000.00	—	201,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,050,000.00	2,600,000.00	1,650,000.00	2,850,000.00
Unpaid warrants or orders, current year	—	—	149,494.23	—
Premiums	1,650.00	1,738.65	18,981.57	7,803.80
Transfers	3,234.29	46,139.26	111,000.00	43,894.00
From sinking funds	—	—	95,000.00	28,000.00
All other	3,234.29	46,139.26	16,000.00	15,894.00
Refunds	13,453.16	29,252.35	16,616.69	9,087.84
Agency, trust, and investment	417,599.24	437,344.78	1,224,983.59	331,379.05
Taxes and licenses for State	163,635.57	154,031.78	165,753.22	105,862.00
Taxes for county	230,171.65	160,561.39	243,448.78	189,906.31
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	23,792.12	122,751.61	815,781.59	35,610.74
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$4,553,477.35	\$5,416,297.54	\$5,773,386.87	\$3,890,085.04
Premiums	1,650.00	1,738.65	18,981.57	7,803.80
Municipal indebtedness	3,946,000.00	3,160,000.00	3,114,494.23	3,258,000.00
Transfers and refunds	16,687.45	75,391.61	127,616.69	52,981.84
Agency, trust, and investment	417,599.24	437,344.78	1,224,983.59	331,379.05
Total receipts	\$8,935,414.04	\$9,090,772.58	\$10,259,462.95	\$7,540,249.73
Balance on hand, including funds	436,115.94	571,565.28	237,996.78	491,480.90
GRAND TOTAL	\$9,371,529.98	\$9,662,337.86	\$10,497,459.73	\$8,031,730.63

¹ Includes \$9 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
Maintenance	\$3,989,290.37	\$3,657,390.13	\$4,180,498.24	\$3,076,840.52
<i>Departmental</i>	<i>3,706,982.76</i>	<i>3,461,282.73</i>	<i>3,940,734.02</i>	<i>2,920,337.37</i>
General government	169,741.49	156,936.26	196,235.22	163,376.86
Protection of persons and property	758,362.47	586,091.48	653,603.09	588,964.36
Health and sanitation	433,204.25	430,902.66	412,649.86	314,869.42
Highways	388,963.24	346,102.10	686,859.66	311,853.69
Charities	370,730.41	486,651.62	123,119.54	354,964.70
Soldiers' benefits	54,799.23	21,826.35	24,130.29	54,491.78
Schools	1,334,518.90	1,219,523.09	1,430,018.41	995,293.17
Libraries	60,684.51	72,647.08	89,914.85	45,719.45
Recreation	72,052.41	112,778.57	189,627.17	35,293.27
Pensions	19,650.10	17,818.34	98,968.20	39,974.39
Unclassified	44,275.75	10,005.18	35,607.73	15,536.28
<i>Public service enterprises</i>	<i>249,208.57</i>	<i>167,667.28</i>	<i>237,901.35</i>	<i>136,993.06</i>
Electric light	—	—	—	—
Water	249,208.57	167,067.28	237,901.35	136,993.06
All other	—	—	—	—
<i>Cemeteries</i>	<i>33,099.04</i>	<i>28,723.79</i>	<i>1,360.69</i>	<i>19,510.09</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>316.33</i>	<i>502.18</i>	<i>—</i>
Interest	240,842.80	410,706.97	329,221.53	193,891.45
<i>Loans, general purposes</i>	<i>230,802.80</i>	<i>303,315.90</i>	<i>307,078.91</i>	<i>129,860.00</i>
<i>Loans, public service enterprises</i>	<i>10,040.00</i>	<i>107,263.57</i>	<i>22,142.62</i>	<i>63,941.45</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>127.50</i>	<i>—</i>	<i>90.00</i>
Outlays	814,523.76	1,366,632.09	1,623,039.85	689,692.66
<i>Departmental</i>	<i>770,367.44</i>	<i>1,296,856.51</i>	<i>1,521,088.05</i>	<i>475,719.33</i>
General government	—	—	152,424.21	—
Protection of persons and property	—	77,876.53	179,599.02	—
Health and sanitation	21,294.04	199,290.11	236,247.22	75,189.40
Highways	567,655.38	458,956.01	165,201.69	265,074.00
Charities	—	171,331.13	—	70,568.49
Schools	164,732.87	325,907.19	659,976.40	27,831.69
Libraries	—	2,011.25	—	—
Recreation	—	61,484.29	80,265.75	36,889.79
Unclassified	16,685.15	—	47,373.76	165.96
<i>Public service enterprises</i>	<i>44,156.32</i>	<i>67,113.45</i>	<i>101,951.80</i>	<i>204,851.56</i>
Electric light	—	—	—	—
Water	44,156.32	67,113.45	101,951.80	204,851.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,662.13</i>	<i>—</i>	<i>9,121.77</i>
Municipal indebtedness	3,235,250.00	3,428,694.89	2,473,160.20	3,141,350.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>95,000.00</i>	<i>28,000.00</i>
<i>From revenue and other sources</i>	<i>535,250.00</i>	<i>928,694.89</i>	<i>482,834.44</i>	<i>513,350.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,700,000.00</i>	<i>2,500,000.00</i>	<i>1,750,000.00</i>	<i>2,600,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>145,325.76</i>	<i>—</i>
Transfers	3,234.29	46,139.26	111,000.00	43,894.00
<i>To sinking funds from revenue</i>	<i>2,800.00</i>	<i>—</i>	<i>6,000.00</i>	<i>15,000.00</i>
<i>All other</i>	<i>434.29</i>	<i>46,139.26</i>	<i>105,000.00</i>	<i>28,894.00</i>
Refunds	13,453.16	29,252.35	16,616.69	9,087.84
Agency, trust, and investment	423,065.77	388,022.85	1,089,337.83	350,983.10
<i>Taxes and licenses for State</i>	<i>163,635.57</i>	<i>154,031.78</i>	<i>165,753.22</i>	<i>105,862.00</i>
<i>Taxes for county</i>	<i>230,171.55</i>	<i>160,561.39</i>	<i>243,448.78</i>	<i>189,906.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>29,258.65</i>	<i>73,429.68</i>	<i>680,135.83</i>	<i>55,214.79</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$4,230,133.17	\$4,068,097.10	\$4,509,719.77	\$3,270,731.97
Permanent debt (except from sinking funds)	535,250.00	928,694.89	482,834.44	513,350.00
Sinking fund requirements from revenue	2,800.00	—	6,000.00	15,000.00
Outlays	814,523.76	1,366,632.09	1,623,039.85	689,692.66
Permanent debt from sinking funds	—	—	95,000.00	28,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	2,700,000.00	2,500,000.00	1,895,325.76	2,600,000.00
Transfers (except to sinking funds) and refunds	13,887.45	75,391.61	121,616.69	37,981.84
Agency, trust, and investment	423,065.77	388,022.85	1,089,337.83	350,983.10
Total payments	\$8,719,660.15	\$9,326,838.54	\$9,822,874.34	\$7,505,739.57
Balance on hand, including funds	651,869.83	335,499.32	674,585.39	525,991.06
GRAND TOTAL	\$9,371,529.98	\$9,662,337.86	\$10,497,459.73	\$8,031,730.63

TABLE I. — *Summary of Financial Transactions.* Cities

RECEIPTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
REVENUE.	\$3,137,867.89	\$3,189,538.35	\$4,715,887.84	\$2,730,612.19
General	2,480,383.40	2,596,901.01	2,991,251.24	2,296,190.12
Taxes	2,425,562.68	2,547,151.56	2,885,101.51	2,238,364.43
Property, poll, and income	2,377,777.19	2,458,375.27	2,528,357.18	2,092,319.94
Corporation, bank, etc.	47,785.39	88,776.29	356,744.33	146,044.49
Licenses and permits	8,641.26	7,269.10	10,840.88	10,233.67
Fines and forfeits	6,163.38	4,219.24	7,937.66	4,688.32
Grants and gifts	40,016.19	38,261.11	87,371.19	42,903.80
For expenses	40,016.19	38,261.11	87,371.19	42,903.80
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	657,484.49	592,637.34	1,724,636.60	434,422.07
Special assessments	81,411.52	58,176.51	17,636.87	82,266.16
To meet expenses	42,678.94	35,478.35	—	48,495.28
To meet outlays	38,732.58	22,698.16	17,636.87	33,770.88
Privileges	122,741.71	88,591.97	79,030.06	89,548.16
Departmental	135,577.05	134,409.04	87,369.37	61,360.19
General government	8,050.85	6,663.29	4,960.50	7,109.99
Protection of persons and property	1,077.61	3,619.19	1,346.66	1,346.83
Health and sanitation	13,757.47	15,980.82	14,944.54	9,800.91
Highways	841.05	126.70	3,809.06	2,244.84
Charities	41,916.13	70,662.66	47,529.27	25,925.04
Soldiers' benefits	1,436.50	3,729.54	1,705.50	2,526.40
Schools	36,792.83	3,331.54	12,454.16	11,655.18
Libraries	1,903.76	2,445.94	—	—
Recreation	—	—	547.50	751.00
Unclassified	29,800.85	127,849.36	72.18	—
Public service enterprises	210,693.81	196,852.66	1,455,221.39	167,219.74
Electric light	—	—	1,257,907.67	—
Water	210,693.81	196,852.66	197,313.72	166,986.94
All other	—	—	—	232.80
Cemeteries	41,305.98	25,475.60	—	—
Interest	65,754.42	89,131.56	85,378.91	34,027.82
On sinking funds	3,063.73	11,269.19	—	—
On trust and investment funds	5,200.44	26,084.40	33,239.34	—
All other	57,490.25	51,777.97	52,139.57	34,027.82
NON-REVENUE.	\$3,203,440.11	\$3,456,915.49	\$3,675,070.21	\$2,127,885.10
Offsets to outlays	44,122.79	28,475.52	49,192.69	200.00
Departmental	32,810.54	28,475.52	49,192.69	200.00
Public service enterprises	11,312.25	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,842,174.50	3,074,534.73	3,177,741.80	1,824,500.00
Loans, general purposes	375,000.00	150,000.00	320,000.00	74,500.00
Loans, public service enterprises	65,000.00	—	100,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,400,000.00	2,850,000.00	2,750,000.00	1,750,000.00
Unpaid warrants or orders, current year	—	74,111.73	—	—
Premiums	2,174.50	423.00	7,741.80	—
Transfers	9,141.23	33,424.03	48,475.09	426.65
From sinking funds	—	12,000.00	—	—
All other	9,141.23	21,424.03	48,475.09	426.65
Refunds	6,833.70	14,724.29	16,386.07	5,976.40
Agency, trust, and investment	301,167.89	305,756.92	383,274.56	296,782.05
Taxes and licenses for State	95,143.41	91,604.00	136,827.85	85,850.00
Taxes for county	127,455.53	122,970.29	216,513.16	172,293.53
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	78,568.95	91,182.63	29,933.55	38,638.52
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$3,181,990.68	\$3,218,013.87	\$4,765,080.53	\$2,730,812.19
Premiums	2,174.50	423.00	7,741.80	—
Municipal indebtedness	2,840,000.00	3,074,111.73	3,170,000.00	1,824,500.00
Transfers and refunds	15,974.93	48,148.32	64,861.16	6,403.05
Agency, trust, and investment	301,167.89	305,756.92	383,274.56	296,782.05
Total receipts	\$6,341,308.00	\$6,646,453.84	\$8,390,958.05	\$4,858,497.29
Balance on hand, including funds	388,900.81	597,563.00	979,828.02	529,374.79
GRAND TOTAL	\$6,730,208.81	\$7,244,016.84	\$9,370,786.07	\$5,387,872.08

¹ Includes \$25 from administration of trust funds.² Includes \$554,088.01 from gas.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
Maintenance	\$2,522,280.63	\$2,561,192.33	\$4,012,902.99	\$2,118,022.28
<i>Departmental</i>	<i>2,384,637.87</i>	<i>2,419,576.60</i>	<i>2,942,472.02</i>	<i>2,050,453.07</i>
General government	151,464.46	94,168.10	162,784.68	93,833.53
Protection of persons and property	410,687.66	519,128.55	632,316.08	317,403.42
Health and sanitation	253,067.34	271,764.88	307,511.53	140,762.41
Highways	185,258.21	200,572.97	262,218.09	261,526.10
Charities	129,239.96	255,364.97	369,810.70	230,651.80
Soldiers' benefits	42,427.55	54,939.03	61,828.65	42,956.67
Schools	1,039,124.39	806,710.14	924,362.06	849,198.00
Libraries	34,899.12	52,366.46	46,000.00	27,500.00
Recreation	90,705.31	96,551.88	70,042.80	27,831.88
Pensions	17,367.78	37,978.83	45,519.67	3,672.00
Unclassified	30,296.09	30,031.29	60,077.76	55,097.26
<i>Public service enterprises</i>	<i>102,797.30</i>	<i>100,864.81</i>	<i>1,070,430.97</i>	<i>67,589.21</i>
Electric light	—	—	1,921,566.76	—
Water	102,797.30	100,864.81	148,864.21	66,052.48
All other	—	—	—	1,536.73
<i>Cemeteries</i>	<i>34,945.46</i>	<i>40,135.95</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>614.97</i>	<i>—</i>	<i>—</i>
Interest	266,693.45	222,559.97	233,194.34	142,461.56
<i>Loans, general purposes</i>	<i>201,775.20</i>	<i>172,703.66</i>	<i>161,332.12</i>	<i>115,031.56</i>
<i>Loans, public service enterprises</i>	<i>63,600.75</i>	<i>49,856.31</i>	<i>71,862.22</i>	<i>27,430.00</i>
<i>Loans, cemeteries</i>	<i>1,317.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	497,954.11	420,177.23	1,101,907.95	702,792.69
<i>Departmental</i>	<i>422,977.62</i>	<i>377,798.00</i>	<i>944,417.74</i>	<i>632,896.08</i>
General government	438.33	—	—	—
Protection of persons and property	5,470.42	1,554.81	1,145.76	29,615.64
Health and sanitation	166,197.64	69,507.88	129,620.44	68,889.95
Highways	157,360.26	282,849.31	347,448.02	87,922.59
Charities	—	13,638.17	—	19,140.66
Schools	92,111.73	—	462,207.19	396,700.69
Libraries	—	146.00	—	—
Recreation	1,399.24	10,101.83	3,996.33	30,626.55
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>74,829.49</i>	<i>42,379.23</i>	<i>157,490.21</i>	<i>69,896.61</i>
Electric light	—	—	2,125,128.26	—
Water	74,829.49	42,379.23	32,361.95	69,896.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>147.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,433,346.66	3,283,656.72	2,682,500.00	1,764,000.00
<i>From sinking funds</i>	<i>—</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>483,346.66</i>	<i>361,279.99</i>	<i>557,500.00</i>	<i>414,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,950,000.00</i>	<i>2,850,000.00</i>	<i>2,125,000.00</i>	<i>1,350,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>60,376.73</i>	<i>—</i>	<i>—</i>
Transfers	9,141.23	33,424.03	48,475.09	426.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>7,600.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,141.23</i>	<i>25,824.03</i>	<i>48,475.09</i>	<i>426.65</i>
Refunds	6,833.70	14,724.29	16,386.07	5,976.40
Agency, trust, and investment	306,486.49	293,575.19	384,192.89	298,303.14
<i>Taxes and licenses for State</i>	<i>95,143.41</i>	<i>91,604.00</i>	<i>136,827.85</i>	<i>85,850.00</i>
<i>Taxes for county</i>	<i>127,455.53</i>	<i>122,970.29</i>	<i>216,513.16</i>	<i>172,293.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>83,887.55</i>	<i>79,000.90</i>	<i>30,851.88</i>	<i>40,159.61</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$2,788,974.08	\$2,783,752.30	\$4,246,097.33	\$2,260,483.84
Permanent debt (except from sinking funds)	483,346.66	361,279.99	557,500.00	414,000.00
Sinking fund requirements from revenue	—	7,600.00	—	—
Outlays	497,954.11	420,177.23	1,101,907.95	702,792.69
Permanent debt from sinking funds	—	12,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,950,000.00	2,910,376.73	2,125,000.00	1,350,000.00
Transfers (except to sinking funds) and refunds	15,974.93	40,548.32	64,861.16	6,403.05
Agency, trust, and investment	306,486.49	293,575.19	384,192.89	298,303.14
Total payments	\$6,042,736.27	\$6,829,309.76	\$8,479,559.33	\$5,031,982.72
Balance on hand, including funds	687,472.54	414,707.08	891,226.74	355,889.36
GRAND TOTAL	\$6,730,208.81	\$7,244,016.84	\$9,370,786.07	\$5,387,872.08

¹ Includes \$480,447.32 for gas.² Includes \$49,735.39 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
REVENUE.	\$2,682,498.72	\$3,073,712.85	\$3,163,852.41	\$2,722,069.23
General	2,166,327.83	2,606,334.37	2,643,312.62	1,951,579.58
Taxes	2,102,967.99	2,539,867.27	2,593,655.90	1,889,980.93
Property, poll, and income	2,027,575.78	2,428,110.70	2,499,482.67	1,720,892.80
Corporation, bank, etc.	75,392.21	111,756.57	94,173.23	169,088.13
Licenses and permits	8,936.87	6,332.71	8,918.46	4,687.00
Fines and forfeits	3,265.90	7,027.03	6,803.28	2,648.00
Grants and gifts	51,157.07	53,107.36	33,868.98	54,195.20
For expenses	51,157.07	53,107.36	33,868.98	54,195.20
For outlays	—	—	—	—
All other	—	—	66.00	68.45
Commercial	516,170.89	467,378.48	520,539.79	770,489.65
Special assessments	19,992.73	26,218.14	18,072.94	17,683.12
To meet expenses	10,954.82	—	13,378.53	1,286.63
To meet outlays	9,037.91	25,218.14	4,694.41	16,396.49
Privileges	86,884.80	53,240.79	57,133.09	44,791.68
Departmental	173,624.31	119,554.37	193,876.46	50,171.70
General government	8,665.04	6,377.84	9,054.62	6,253.56
Protection of persons and property	2,839.50	917.71	1,023.79	558.89
Health and sanitation	14,424.68	2,566.76	3,002.28	7,501.76
Highways	360.04	709.58	143.50	1,119.98
Charities	127,885.27	58,207.02	157,663.34	31,769.41
Soldiers' benefits	3,616.75	3,348.08	3,515.50	357.50
Schools	14,046.23	6,648.55	3,468.28	1,795.74
Libraries	1,515.39	1,053.45	980.92	814.86
Recreation	271.41	12,490.58	19.35	—
Unclassified	—	27,234.80	15,004.88	—
Public service enterprises	175,189.80	198,534.37	171,672.61	619,378.18
Electric light	—	—	—	435,392.53
Water	175,189.80	198,534.37	171,412.12	183,985.65
All other	—	—	260.49	—
Cemeteries	172.00	22,576.12	—	4,573.74
Interest	60,307.25	48,254.69	99,784.69	33,891.23
On sinking funds	1,179.39	10,421.55	17,224.78	—
On trust and investment funds	14,833.12	8,712.12	977.13	1,937.97
All other	44,294.74	29,121.02	81,582.78	31,953.26
NON-REVENUE.	\$2,399,608.77	\$3,595,126.70	\$2,583,132.16	\$2,717,945.58
Offsets to outlays	16,096.97	—	—	7,385.76
Departmental	7,358.36	—	—	6,162.86
Public service enterprises	8,738.61	—	—	—
Cemeteries	—	—	—	1,222.90
Municipal indebtedness	2,046,480.00	2,979,467.18	2,240,909.24	2,486,662.44
Loans, general purposes	125,000.00	666,000.00	—	516,900.00
Loans, public service enterprises	10,000.00	16,000.00	—	260,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,910,000.00	2,250,000.00	2,125,000.00	1,700,000.00
Unpaid warrants or orders, current year	—	44,255.68	115,909.24	—
Premiums	1,480.00	4,211.50	—	9,762.44
Transfers	11,229.00	203,144.98	133,537.64	1,452.18
From sinking funds	—	200,000.00	125,000.00	—
All other	11,229.00	3,144.98	8,537.64	1,452.18
Refunds	9,648.38	7,967.03	25,688.27	28,997.91
Agency, trust, and investment	316,154.42	404,547.51	182,997.01	193,447.29
Taxes and licenses for State	84,913.00	87,688.18	78,737.22	71,505.50
Taxes for county	114,472.31	121,226.03	—	106,912.94
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	116,769.11	195,633.30	104,259.79	15,028.85
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,698,595.69	\$3,073,712.85	\$3,163,852.41	\$2,729,454.99
Premiums	1,480.00	4,211.50	—	9,762.44
Municipal indebtedness	2,045,000.00	2,975,255.68	2,240,909.24	2,476,900.00
Transfers and refunds	20,877.38	211,112.01	159,225.91	30,450.09
Agency, trust, and investment	316,154.42	404,547.51	182,997.01	193,447.29
Total receipts	\$5,082,107.49	\$6,668,839.55	\$5,746,984.57	\$5,440,014.81
Balance on hand, including funds	202,430.11	430,489.04	403,643.27	219,463.81
GRAND TOTAL	\$5,284,537.60	\$7,099,328.59	\$6,150,627.84	\$5,659,478.62

Graded According to Population of 1930 — Continued.

PAYMENTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
Maintenance	\$2,490,407.81	\$2,564,816.52	\$2,382,358.00	\$2,216,994.46
<i>Departmental</i>	<i>2,363,134.15</i>	<i>2,450,507.25</i>	<i>2,306,568.08</i>	<i>1,795,239.02</i>
General government	104,034.08	119,039.64	116,083.50	107,804.23
Protection of persons and property	403,612.07	476,740.47	508,208.92	324,306.65
Health and sanitation	176,652.09	154,191.51	180,133.05	117,114.20
Highways	225,937.19	168,442.01	187,013.38	157,806.96
Charities	579,578.43	442,057.07	440,248.41	329,502.48
Soldiers' benefits	41,449.30	59,954.28	54,392.15	40,489.08
Schools	698,252.32	824,727.46	686,102.01	649,847.83
Libraries	45,080.03	36,885.64	27,807.04	25,363.76
Recreation	50,897.36	100,918.07	65,752.70	23,606.45
Pensions	16,904.86	32,124.53	21,659.48	12,164.65
Unclassified	20,736.42	35,426.57	19,167.44	7,142.73
<i>Public service enterprises</i>	<i>125,285.28</i>	<i>91,091.29</i>	<i>75,489.92</i>	<i>411,025.67</i>
Electric light	—	—	—	331,714.29
Water	124,949.14	91,091.29	75,489.92	79,311.38
All other	336.14	—	—	—
<i>Cemeteries</i>	<i>1,820.88</i>	<i>23,217.98</i>	—	10,729.77
<i>Administration of trust funds</i>	<i>167.60</i>	—	—	—
Interest	89,260.64	224,668.77	210,611.56	106,777.30
<i>Loans, general purposes</i>	<i>78,308.70</i>	<i>160,462.30</i>	<i>161,242.54</i>	<i>87,068.00</i>
<i>Loans, public service enterprises</i>	<i>10,951.94</i>	<i>64,206.47</i>	<i>49,369.03</i>	<i>19,709.30</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	331,392.50	862,965.62	82,803.89	1,013,470.80
<i>Departmental</i>	<i>289,215.67</i>	<i>849,400.16</i>	<i>47,975.11</i>	<i>609,097.86</i>
General government	—	2,400.00	—	2,556.05
Protection of persons and property	—	3,403.60	—	5,519.59
Health and sanitation	71,627.32	59,478.58	7,354.76	148,632.45
Highways	116,610.05	19,888.47	39,205.35	424,066.43
Charities	98,513.84	273,970.53	—	—
Schools	162.80	472,196.77	—	28,471.92
Libraries	—	—	—	—
Recreation	—	18,062.21	1,415.00	51.42
Unclassified	2,301.66	—	—	—
<i>Public service enterprises</i>	<i>42,176.83</i>	<i>13,565.46</i>	<i>34,828.78</i>	<i>402,064.30</i>
Electric light	—	—	—	137,145.06
Water	42,176.83	13,565.46	34,828.78	264,919.24
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	2,308.64
Municipal indebtedness	1,865,000.00	2,766,295.28	3,194,635.48	1,791,150.00
<i>From sinking funds</i>	—	200,000.00	125,000.00	—
<i>From revenue and other sources</i>	<i>215,000.00</i>	<i>422,243.38</i>	<i>244,635.48</i>	<i>391,150.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,650,000.00</i>	<i>2,100,000.00</i>	<i>2,825,000.00</i>	<i>1,400,000.00</i>
<i>Warrants or orders, previous years</i>	—	44,051.90	—	—
Transfers	11,229.00	203,144.98	133,537.64	1,452.18
<i>To sinking funds from revenue</i>	—	2,777.00	4,608.00	—
<i>All other</i>	<i>11,229.00</i>	<i>200,367.98</i>	<i>129,029.64</i>	<i>1,452.18</i>
Refunds	9,648.38	7,967.03	25,688.27	28,997.91
Agency, trust, and investment	318,960.62	217,574.48	79,860.51	194,922.63
<i>Taxes and licenses for State</i>	<i>84,913.00</i>	<i>422,243.38</i>	<i>78,737.22</i>	<i>71,505.50</i>
<i>Taxes for county</i>	<i>114,472.31</i>	<i>121,226.03</i>	—	<i>106,912.94</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>119,575.31</i>	<i>8,660.27</i>	<i>1,123.29</i>	<i>16,504.19</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$2,579,668.45	\$2,789,485.29	\$2,592,969.56	\$2,323,771.76
Permanent debt (except from sinking funds)	215,000.00	422,243.38	244,635.48	391,150.00
Sinking fund requirements from revenue	—	2,777.00	4,508.00	—
Outlays	331,392.50	862,965.62	82,803.89	1,013,470.80
Permanent debt from sinking funds	—	200,000.00	125,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,650,000.00	2,144,051.90	2,825,000.00	1,400,000.00
Transfers (except to sinking funds) and refunds	20,877.38	208,335.01	154,717.91	30,450.09
Agency, trust, and investment	318,960.62	217,574.48	79,860.51	194,922.63
Total payments	\$5,115,898.95	\$6,847,432.68	\$6,109,495.35	\$5,353,765.28
Balance on hand, including funds	168,638.65	251,895.91	41,132.49	305,713.34
GRAND TOTAL	\$5,284,537.60	\$7,099,328.59	\$6,150,627.84	\$5,659,478.62

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
REVENUE.	\$2,365,636.58	\$2,361,063.44	\$2,555,238.49	\$2,431,184.79
General	1,888,223.32	1,849,085.48	2,151,132.83	1,502,182.50
Taxes	1,833,650.64	1,798,727.63	2,096,807.62	1,461,630.66
Property, poll, and income	1,722,523.57	1,688,489.14	2,000,538.44	1,358,317.20
Corporation, bank, etc.	111,026.97	110,238.49	96,269.18	103,313.46
Licenses and permits	4,750.73	11,804.04	4,285.50	6,139.08
Fines and forfeits	2,112.68	1,202.53	1,809.58	723.41
Grants and gifts	47,723.97	37,350.68	48,230.13	33,629.35
For expenses	41,042.17	37,350.68	48,230.13	30,629.35
For outlays	6,681.80	—	—	3,000.00
All other	85.40	.60	—	—
Commercial	477,413.26	511,977.96	404,105.66	929,002.29
Special assessments	9,111.02	7,555.21	36,728.34	3,534.62
To meet expenses	6,901.57	—	499.83	336.25
To meet outlays	2,209.45	7,555.21	36,228.51	3,198.37
Privileges	65,902.08	65,522.01	60,629.07	61,520.00
Departmental	139,133.64	240,940.42	105,631.70	91,442.19
General government	3,743.85	5,680.78	5,541.90	2,067.73
Protection of persons and property	6,568.00	2,974.38	4,209.24	3,522.68
Health and sanitation	17,435.04	10,447.50	23,178.60	24,603.23
Highways	310.73	2,115.33	916.95	—
Charities	87,228.51	186,027.11	59,131.32	17,861.25
Soldiers' benefits	4,144.50	2,056.50	1,347.50	1,833.50
Schools	2,578.49	30,004.90	7,785.18	40,769.08
Libraries	1,033.81	676.00	1,331.64	464.91
Recreation	14,616.92	3.92	125.00	241.95
Unclassified	1,473.79	954.00	2,264.37	77.86
Public service enterprises	214,562.03	129,090.91	130,618.01	717,584.60
Electric light	—	—	—	602,623.98
Water	214,319.85	129,090.91	130,618.01	114,960.62
All other	242.18	—	—	—
Cemeteries	11,331.15	17,705.97	19,716.86	12,208.19
Interest	39,373.34	51,163.44	50,681.68	42,712.69
On sinking funds	—	—	1,256.31	16,875.31
On trust and investment funds	13,781.85	23,432.33	6,173.00	1,819.04
All other	25,591.49	27,731.11	43,152.37	24,018.34
NON-REVENUE.	\$2,525,797.90	\$2,034,292.87	\$2,232,380.64	\$2,418,821.51
Offsets to outlays	26,713.45	24,743.44	9,369.08	4,713.08
Departmental	26,713.45	24,743.44	4,370.23	810.00
Public service enterprises	—	—	4,998.85	3,903.08
Cemeteries	—	—	—	—
Municipal indebtedness	2,311,096.04	1,750,005.00	2,019,637.00	2,075,715.68
Loans, general purposes	225,000.00	—	511,000.00	187,000.00
Loans, public service enterprises	40,000.00	—	125,000.00	40,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,975,000.00	1,750,000.00	1,580,000.00	1,780,000.00
Unpaid warrants or orders, current year	68,443.90	—	—	66,738.95
Premiums	2,652.14	5.00	3,637.00	1,976.73
Transfers	2,108.28	22,612.95	2,185.89	116,066.11
From sinking funds	—	—	—	111,000.00
All other	2,108.28	22,612.95	2,185.89	5,066.11
Refunds	2,994.39	7,953.23	10,552.92	9,413.18
Agency, trust, and investment	182,885.74	228,978.25	190,635.75	212,913.46
Taxes and licenses for State	73,242.00	75,343.40	69,916.00	57,148.10
Taxes for county	99,135.72	101,280.00	97,803.12	55,136.28
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	10,508.02	52,354.85	22,916.63	100,629.08
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,392,350.03	\$2,385,806.88	\$2,564,607.57	\$2,435,897.87
Premiums	2,652.14	5.00	3,637.00	1,976.73
Municipal indebtedness	2,308,443.90	1,750,000.00	2,016,000.00	2,073,738.95
Transfers and refunds	5,102.67	30,566.18	12,738.81	125,479.29
Agency, trust, and investment	182,885.74	228,978.25	190,635.75	212,913.46
Total receipts	\$4,891,434.48	\$4,395,356.31	\$4,787,619.13	\$4,850,006.30
Balance on hand, including funds	97,028.55	303,114.39	344,589.86	359,011.75
GRAND TOTAL	\$4,988,463.03	\$4,698,470.70	\$5,132,208.99	\$5,209,018.05

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
Maintenance	\$2,050,778.22	\$2,052,177.15	\$2,265,243.55	\$1,902,794.87
<i>Departmental</i>	<i>1,926,861.75</i>	<i>1,949,337.67</i>	<i>2,149,184.37</i>	<i>1,466,412.37</i>
General government	93,808.55	91,037.33	122,075.14	75,369.26
Protection of persons and property	335,647.31	325,549.07	312,120.44	276,289.70
Health and sanitation	164,686.24	138,611.08	177,976.75	101,109.47
Highways	255,516.93	273,309.46	158,131.33	197,244.58
Charities	381,748.44	449,719.86	319,393.06	169,246.57
Soldiers' benefits	42,522.51	26,290.64	42,321.22	14,745.02
Schools	516,360.75	553,251.92	643,513.82	567,552.47
Libraries	35,696.40	22,359.08	40,894.04	21,202.29
Recreation	64,245.51	30,527.60	68,129.08	28,868.84
Pensions	22,971.54	20,378.16	22,079.53	57.75
Unclassified	13,657.57	18,303.57	242,549.96	13,726.42
<i>Public service enterprises</i>	<i>102,692.34</i>	<i>74,204.18</i>	<i>85,712.70</i>	<i>423,268.80</i>
Electric light	—	—	—	328,796.16
Water	101,147.22	74,204.18	85,712.70	94,472.64
All other	1,545.12	—	—	—
<i>Cemeteries</i>	<i>20,974.13</i>	<i>28,105.92</i>	<i>30,346.48</i>	<i>14,113.70</i>
<i>Administration of trust funds</i>	<i>250.00</i>	<i>529.38</i>	—	—
Interest	100,541.78	116,729.69	148,518.40	146,632.61
<i>Loans, general purposes</i>	<i>83,661.78</i>	<i>91,595.19</i>	<i>134,305.90</i>	<i>94,459.83</i>
<i>Loans, public service enterprises</i>	<i>16,980.00</i>	<i>25,134.60</i>	<i>14,212.60</i>	<i>52,172.78</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	429,703.48	159,291.19	490,570.27	498,015.35
<i>Departmental</i>	<i>345,599.20</i>	<i>139,230.10</i>	<i>377,953.74</i>	<i>380,946.44</i>
General government	—	—	1,065.50	—
Protection of persons and property	1,993.52	19,482.55	56,127.70	15,461.51
Health and sanitation	61,785.13	9,188.84	69,477.26	42,898.00
Highways	268,494.42	109,650.27	43,156.91	146,405.08
Charities	—	908.44	950.00	—
Schools	1,547.87	—	186,102.89	166,918.44
Libraries	—	—	—	—
Recreation	11,778.26	—	19,437.63	9,263.41
Unclassified	—	—	1,635.85	—
<i>Public service enterprises</i>	<i>83,664.78</i>	<i>20,061.09</i>	<i>112,616.53</i>	<i>115,668.91</i>
Electric light	—	—	—	73,242.13
Water	83,664.78	20,061.09	112,616.53	42,326.78
All other	—	—	—	—
<i>Cemeteries</i>	<i>639.50</i>	—	—	<i>1,500.00</i>
Municipal indebtedness	1,989,049.76	1,922,800.00	1,738,150.90	2,062,537.09
<i>From sinking funds</i>	—	—	—	<i>111,000.00</i>
<i>From revenue and other sources</i>	<i>211,000.00</i>	<i>272,800.00</i>	<i>338,160.90</i>	<i>300,900.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,725,000.00</i>	<i>1,650,000.00</i>	<i>1,400,000.00</i>	<i>1,610,000.00</i>
<i>Warrants or orders, previous years</i>	<i>63,049.76</i>	—	—	<i>40,637.09</i>
Transfers	2,108.28	22,612.95	2,185.89	116,066.11
<i>To sinking funds from revenue</i>	—	—	—	<i>1,128.22</i>
<i>All other</i>	<i>2,108.28</i>	<i>22,612.95</i>	<i>2,185.89</i>	<i>114,937.89</i>
Refunds	2,994.39	7,953.23	10,552.92	9,413.18
Agency, trust, and investment	185,414.43	231,729.24	214,996.39	240,730.41
<i>Taxes and licenses for State</i>	<i>73,242.00</i>	<i>75,345.40</i>	<i>69,916.00</i>	<i>57,148.10</i>
<i>Taxes for county</i>	<i>99,135.72</i>	<i>101,280.00</i>	<i>97,803.12</i>	<i>56,156.28</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>13,036.71</i>	<i>55,105.84</i>	<i>47,277.27</i>	<i>128,446.03</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$2,151,320.00	\$2,168,906.84	\$2,413,761.95	\$2,049,427.48
Permanent debt (except from sinking funds)	211,000.00	272,800.00	338,150.90	300,900.00
Sinking fund requirements from revenue	—	—	—	1,128.22
Outlays	429,703.48	159,291.19	490,570.27	498,015.35
Permanent debt from sinking funds	—	—	—	111,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,778,049.76	1,650,000.00	1,400,000.00	1,650,637.09
Transfers (except to sinking funds) and refunds	5,102.67	30,566.18	12,738.81	124,351.07
Agency, trust, and investment	185,414.43	231,729.24	214,996.39	240,730.41
Total payments	\$4,760,590.34	\$4,513,293.45	\$4,870,218.32	\$4,976,189.62
<i>Balance on hand, including funds</i>	<i>227,872.69</i>	<i>185,177.25</i>	<i>261,990.67</i>	<i>232,828.43</i>
GRAND TOTAL	\$4,988,463.03	\$4,698,470.70	\$5,132,208.99	\$5,209,018.05

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
REVENUE.	\$2,087,695.11	\$1,704,635.86	\$1,178,132.31	\$1,448,324.96
General	1,795,481.32	1,471,791.21	947,883.10	1,178,095.74
Taxes	1,753,002.50	1,433,285.07	893,509.80	1,142,968.46
Property, poll, and income	1,727,018.14	1,353,965.57	824,806.84	1,080,761.27
Corporation, bank, etc.	25,984.36	79,319.50	68,702.96	62,207.19
Licenses and permits	14,759.12	2,627.00	3,409.48	5,481.11
Fines and forfeits	1,799.27	1,230.85	4,316.71	3,159.47
Grants and gifts	25,835.68	34,357.90	46,591.41	26,486.70
For expenses	25,835.68	34,357.90	46,591.41	26,085.10
For outlays	—	—	—	401.60
All other	84.75	290.39	55.70	—
Commercial	292,213.79	232,844.65	230,249.21	270,229.22
Special assessments	26,748.29	12,631.35	7,976.36	—
To meet expenses	—	—	2,016.71	—
To meet outlays	26,748.29	12,631.35	5,958.65	—
Privileges	30,338.83	47,294.92	45,829.66	43,719.80
Departmental	68,732.33	63,976.30	49,626.76	29,137.52
General government	9,089.82	3,899.43	993.81	3,885.55
Protection of persons and property	377.62	553.57	318.29	2,682.49
Health and sanitation	4,014.33	3,467.75	3,499.85	2,359.85
Highways	7.00	348.35	5,162.34	1,348.63
Charities	49,741.71	34,823.96	11,442.70	11,995.18
Soldiers' benefits	2,668.50	1,038.50	522.82	3,521.00
Schools	2,063.28	18,613.78	25,854.30	1,767.72
Libraries	251.80	350.96	906.65	—
Recreation	—	830.00	—	1,384.52
Unclassified	518.27	50.00	926.00	192.58
Public service enterprises	120,732.01	75,794.58	88,378.49	176,397.69
Electric light	—	—	—	—
Water	120,732.01	75,794.58	85,878.49	176,397.69
All other	—	—	2,500.00	—
Cemeteries	—	12,282.60	3,704.60	1,205.00
Interest	45,662.33	20,864.90	34,734.64	19,769.21
On sinking funds	—	—	—	—
On trust and investment funds	51.69	5,116.66	23,286.87	4,835.93
All other	45,610.64	15,748.24	11,447.67	14,933.28
NON-REVENUE.	\$2,141,036.32	\$1,604,156.71	\$1,033,582.61	\$1,294,620.04
Offsets to outlays	100.00	203.34	8,500.00	28,541.99
Departmental	100.00	203.34	8,500.00	21,318.70
Public service enterprises	—	—	—	7,223.29
Cemeteries	—	—	—	—
Municipal indebtedness	2,083,092.88	1,450,008.00	850,000.00	1,132,445.75
Loans, general purposes	215,700.00	100,000.00	—	155,000.00
Loans, public service enterprises	50,000.00	50,000.00	—	75,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,812,500.00	1,300,000.00	850,000.00	900,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	4,892.88	8.00	—	2,445.75
Transfers	—	4,606.84	7,900.90	14,155.95
From sinking funds	—	—	—	—
All other	—	4,606.84	7,900.90	14,155.95
Refunds	5,688.63	5,832.55	1,003.16	2,191.41
Agency, trust, and investment	52,154.81	143,505.98	166,178.55	117,284.94
Taxes and licenses for State	52,084.00	55,836.00	39,259.70	46,761.00
Taxes for county	—	78,400.65	96,365.53	64,045.60
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	70.81	9,269.33	30,553.32	6,488.34
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,087,795.11	\$1,704,839.20	\$1,186,632.31	\$1,476,866.95
Premiums	4,892.88	8.00	—	2,445.75
Municipal indebtedness	2,078,200.00	1,450,000.00	850,000.00	1,130,000.00
Transfers and refunds	5,688.63	10,439.39	8,904.06	16,347.36
Agency, trust, and investment	52,154.81	143,505.98	166,178.55	117,284.94
Total receipts	\$4,228,731.43	\$3,308,792.57	\$2,211,714.92	\$2,742,945.00
Balance on hand, including funds	80,078.65	192,101.37	107,456.23	594,990.97
GRAND TOTAL	\$4,308,810.08	\$3,500,893.94	\$2,319,171.15	\$3,337,935.97

Graded According to Population of 1930 — Continued.

PAYMENTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
Maintenance	\$1,681,987.89	\$1,431,217.67	\$1,015,868.63	\$1,185,588.53
<i>Departmental</i>	<i>1,624,464.49</i>	<i>1,367,168.68</i>	<i>961,057.80</i>	<i>1,095,988.24</i>
General government	105,520.65	69,141.42	53,076.63	88,905.20
Protection of persons and property	270,942.77	272,584.18	153,752.80	217,186.74
Health and sanitation	114,677.00	100,800.12	50,218.63	67,790.59
Highways	112,097.95	182,041.21	194,322.82	125,451.21
Charities	149,068.63	166,345.88	84,397.55	136,225.01
Soldiers' benefits	27,505.39	10,948.13	9,757.35	33,196.92
Schools	716,637.75	499,740.78	360,293.34	390,174.89
Libraries	8,491.30	37,082.72	42,060.90	1,000.00
Recreation	42,130.09	15,078.79	3,677.94	16,315.36
Pensions	12,286.85	7,041.17	2,074.13	10,111.31
Unclassified	65,106.11	6,364.28	7,425.71	9,631.01
<i>Public service enterprises</i>	<i>57,523.40</i>	<i>46,503.93</i>	<i>47,970.68</i>	<i>87,688.84</i>
Electric light	—	—	—	—
Water	57,523.40	46,503.93	46,958.21	87,688.84
All other	—	—	1,012.47	—
<i>Cemeteries</i>	<i>—</i>	<i>17,545.06</i>	<i>6,680.15</i>	<i>1,911.45</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>160.00</i>	<i>—</i>
Interest	166,915.06	64,242.68	27,443.62	99,792.78
<i>Loans, general purposes</i>	<i>126,255.27</i>	<i>63,882.68</i>	<i>27,443.62</i>	<i>61,960.28</i>
<i>Loans, public service enterprises</i>	<i>40,659.79</i>	<i>360.00</i>	<i>—</i>	<i>37,832.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	353,312.37	315,735.00	123,174.68	382,172.36
<i>Departmental</i>	<i>303,312.37</i>	<i>244,009.27</i>	<i>80,192.64</i>	<i>171,064.23</i>
General government	—	883.95	—	1,420.40
Protection of persons and property	—	35,994.21	—	51,569.63
Health and sanitation	50,632.68	190,871.11	10,247.36	9,027.43
Highways	169,027.54	11,706.98	48,000.05	99,361.79
Charities	—	—	—	—
Schools	69,119.09	—	15,211.62	—
Libraries	—	—	—	—
Recreation	8,083.06	4,553.02	6,733.61	8,189.98
Unclassified	6,450.00	—	—	1,495.00
<i>Public service enterprises</i>	<i>50,000.00</i>	<i>65,676.25</i>	<i>42,982.04</i>	<i>209,451.71</i>
Electric light	—	—	—	—
Water	50,000.00	65,676.25	42,982.04	209,451.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>6,049.48</i>	<i>—</i>	<i>1,656.42</i>
Municipal indebtedness	2,032,704.03	1,433,000.00	929,860.00	1,336,244.97
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>322,704.03</i>	<i>133,000.00</i>	<i>179,860.00</i>	<i>254,375.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,710,000.00</i>	<i>1,300,000.00</i>	<i>850,000.00</i>	<i>1,000,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>81,869.97</i>
Transfers	—	4,606.84	7,900.90	14,155.95
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>4,606.84</i>	<i>7,900.90</i>	<i>14,155.95</i>
Refunds	5,688.63	5,832.55	1,003.16	2,191.41
Agency, trust, and investment	52,084.00	144,113.19	166,266.33	117,882.31
<i>Taxes and licenses for State</i>	<i>52,084.00</i>	<i>55,836.00</i>	<i>39,259.70</i>	<i>46,751.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>78,400.65</i>	<i>96,365.63</i>	<i>64,045.60</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>9,876.54</i>	<i>30,641.10</i>	<i>7,085.71</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,848,902.95	\$1,495,460.35	\$1,043,312.25	\$1,285,381.31
Permanent debt (except from sinking funds)	322,704.03	133,000.00	179,860.00	254,375.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	353,312.37	315,735.00	123,174.68	382,172.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,710,000.00	1,300,000.00	850,000.00	1,081,869.97
Transfers (except to sinking funds) and refunds	5,688.63	10,439.39	8,904.06	16,347.36
Agency, trust, and investment	52,084.00	144,113.19	166,266.33	117,882.31
Total payments	\$4,292,691.98	\$3,398,747.93	\$2,271,517.32	\$3,138,028.31
Balance on hand, including funds	16,118.10	102,146.01	47,653.83	199,907.66
GRAND TOTAL	\$4,308,810.08	\$3,500,893.94	\$2,319,171.15	\$3,337,935.97

¹ Includes \$4,760 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions.* Cities

RECEIPTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
REVENUE.	\$1,534,843.59	\$1,006,981.16	\$1,196,196.92	\$961,667.00
General	1,262,479.19	796,561.87	973,261.48	800,271.14
Taxes	1,238,741.29	768,428.06	949,022.97	779,081.01
Property, poll, and income	1,216,779.91	715,294.64	892,786.21	698,595.84
Corporation, bank, etc.	21,961.38	53,133.42	56,236.76	80,485.17
Licenses and permits	2,923.00	2,297.50	3,278.28	2,381.66
Fines and forfeits	520.00	1,331.38	1,595.68	1,094.23
Grants and gifts	20,294.90	24,406.89	19,364.55	17,714.24
For expenses	20,294.90	24,406.89	19,364.55	17,714.24
For outlays	—	—	—	—
All other	—	98.04	—	—
Commercial	272,364.40	210,419.29	222,935.44	161,395.86
Special assessments	39,512.85	9,025.47	8,341.64	2,530.64
To meet expenses	79.98	—	78.15	—
To meet outlays	39,432.87	9,025.47	8,263.49	2,330.64
Privileges	59,228.75	35,386.27	40,310.08	35,503.66
Departmental	29,769.21	38,347.71	33,001.61	34,250.69
General government	2,614.58	5,174.26	3,073.98	2,045.00
Protection of persons and property	389.94	602.67	435.48	430.14
Health and sanitation	10,161.28	2,981.75	1,724.10	1,730.80
Highways	901.23	1,039.48	705.61	140.30
Charities	2,872.76	18,816.89	22,745.10	18,996.31
Soldiers' benefits	2,256.77	1,113.18	834.00	998.00
Schools	4,724.84	7,171.79	1,179.88	9,030.52
Libraries	1,312.06	1,182.69	929.46	650.62
Recreation	770.60	265.00	130.00	145.00
Unclassified	3,765.15	—	1,244.00	64.00
Public service enterprises	92,590.12	104,469.25	106,010.01	75,336.63
Electric light	—	—	—	—
Water	92,590.12	104,203.50	106,010.01	74,617.48
All other	—	265.75	—	719.15
Cemeteries	16,169.69	9,674.94	—	6,592.02
Interest	35,093.78	13,515.65	35,272.10	7,402.22
On sinking funds	—	—	7,338.84	—
On trust and investment funds	753.52	1,161.10	17,840.69	609.69
All other	34,340.26	12,354.55	10,092.57	6,792.53
NON-REVENUE.	\$1,502,156.12	\$1,086,794.18	\$949,321.14	\$1,041,398.82
Offsets to outlays	22,583.14	2,000.00	16,775.21	11,270.99
Departmental	22,522.64	—	16,775.21	11,270.99
Public service enterprises	60.50	2,000.00	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,325,159.74	942,307.92	766,176.70	900,000.00
Loans, general purposes	55,000.00	35,000.00	115,000.00	—
Loans, public service enterprises	20,000.00	75,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,250,000.00	800,000.00	650,000.00	900,000.00
Unpaid warrants or orders, current year	—	29,396.72	—	—
Premiums	159.74	2,911.20	1,176.70	—
Transfers	2,558.71	41,406.60	21,487.50	2,000.00
From sinking funds	—	—	18,000.00	—
All other	2,558.71	41,406.60	13,487.50	2,000.00
Refunds	11,972.46	2,847.79	1,922.17	1,397.87
Agency, trust, and investment	139,882.07	98,231.87	142,959.56	126,729.96
Taxes and licenses for State	43,027.00	35,851.00	38,466.00	38,997.00
Taxes for county	59,803.19	47,400.00	34,460.17	79,053.74
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	37,051.88	14,980.87	73,033.39	8,674.22
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,557,426.73	\$1,008,981.16	\$1,212,972.13	\$972,937.99
Premiums	159.74	2,911.20	1,176.70	—
Municipal indebtedness	1,325,000.00	939,396.72	765,000.00	900,000.00
Transfers and refunds	14,531.17	44,254.39	23,409.67	3,397.87
Agency, trust, and investment	139,882.07	98,231.87	142,959.56	126,729.96
Total receipts	\$3,036,999.71	\$2,093,775.34	\$2,145,518.06	\$2,003,065.82
Balance on hand, including funds	262,250.64	117,338.86	119,570.75	87,735.05
GRAND TOTAL	\$3,299,250.35	\$2,211,114.20	\$2,265,088.81	\$2,090,800.87

1 From investment fund.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
Maintenance	\$1,100,158.10	\$838,112.15	\$1,000,205.81	\$863,923.18
<i>Departmental</i>	<i>1,033,726.19</i>	<i>786,511.19</i>	<i>956,742.62</i>	<i>813,603.84</i>
General government	75,823.49	46,119.45	61,655.03	50,082.68
Protection of persons and property	188,203.18	118,286.06	190,814.03	134,453.96
Health and sanitation	98,267.25	43,606.30	43,644.51	49,696.37
Highways	95,520.33	118,477.95	75,875.76	112,092.27
Charities	47,126.53	128,297.02	157,524.20	108,411.53
Soldiers' benefits	22,209.58	20,679.92	32,186.81	21,802.19
Schools	395,074.96	285,287.26	352,245.67	293,913.61
Libraries	22,465.61	14,435.48	18,013.36	20,925.50
Recreation	44,982.43	5,598.31	18,408.75	8,004.15
Pensions	19,252.46	1,839.60	912.50	4,405.13
Unclassified	24,800.37	3,883.84	5,462.00	9,816.45
<i>Public service enterprises</i>	<i>45,182.42</i>	<i>39,459.06</i>	<i>43,449.37</i>	<i>39,320.92</i>
Electric light	—	—	—	—
Water	45,182.42	38,737.20	43,449.37	38,066.63
All other	—	721.86	—	1,254.29
<i>Cemeteries</i>	<i>21,249.49</i>	<i>12,141.90</i>	<i>—</i>	<i>10,998.42</i>
Administration of trust funds	—	—	13.82	—
Interest	94,805.89	58,839.40	50,414.65	39,031.15
<i>Loans, general purposes</i>	<i>68,192.63</i>	<i>43,735.40</i>	<i>28,144.65</i>	<i>33,671.90</i>
<i>Loans, public service enterprises</i>	<i>26,613.26</i>	<i>15,104.00</i>	<i>22,270.00</i>	<i>5,359.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	209,911.63	190,197.61	162,901.49	63,921.44
<i>Departmental</i>	<i>182,689.70</i>	<i>92,748.02</i>	<i>142,211.53</i>	<i>44,161.07</i>
General government	1,697.00	—	3,851.34	—
Protection of persons and property	46,355.34	31,643.46	1,568.58	—
Health and sanitation	122,710.27	16,082.37	2,260.23	5,323.80
Highways	—	—	130,445.60	36,627.54
Charities	6,801.18	45,022.19	4,085.78	—
Schools	4,554.50	—	—	—
Libraries	294.57	—	—	2,209.73
Recreation	276.84	—	—	—
Unclassified	22,917.61	93,794.46	20,689.96	18,761.20
<i>Public service enterprises</i>	<i>22,917.61</i>	<i>93,794.46</i>	<i>20,689.96</i>	<i>18,761.20</i>
Electric light	—	—	—	—
Water	22,917.61	93,794.46	20,689.96	18,761.20
All other	4,304.32	3,655.13	—	999.17
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,551,516.70	946,049.13	703,000.00	926,495.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>18,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>201,516.70</i>	<i>117,000.00</i>	<i>95,000.00</i>	<i>126,495.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,350,000.00</i>	<i>800,000.00</i>	<i>600,000.00</i>	<i>800,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>29,049.13</i>	<i>—</i>	<i>—</i>
Transfers	2,558.71	41,406.60	21,487.50	2,000.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>All other</i>	<i>2,558.71</i>	<i>41,406.60</i>	<i>11,487.50</i>	<i>2,000.00</i>
Refunds	11,972.46	2,847.79	1,922.17	1,397.87
Agency, trust, and investment	145,248.09	97,611.20	148,560.15	125,402.42
<i>Taxes and licenses for State</i>	<i>43,027.00</i>	<i>35,851.00</i>	<i>35,466.00</i>	<i>38,997.00</i>
<i>Taxes for county</i>	<i>59,803.18</i>	<i>47,400.00</i>	<i>34,460.17</i>	<i>79,058.74</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>42,417.91</i>	<i>14,360.20</i>	<i>78,633.98</i>	<i>7,346.68</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,194,963.99	\$896,951.55	\$1,050,620.46	\$902,954.33
Permanent debt (except from sinking funds)	201,516.70	117,000.00	95,000.00	126,495.00
Sinking fund requirements from revenue	—	—	10,000.00	—
Outlays	209,911.63	190,197.61	162,901.49	63,921.44
Permanent debt from sinking funds	—	—	18,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,350,000.00	829,049.13	600,000.00	800,000.00
Transfers (except to sinking funds) and refunds	14,531.17	44,254.39	13,409.67	3,397.87
Agency, trust, and investment	145,248.09	97,611.20	148,560.15	125,402.42
Total payments	\$3,116,171.58	\$2,175,063.88	\$2,088,491.77	\$2,022,171.06
<i>Balance on hand, including funds</i>	<i>183,078.77</i>	<i>36,050.32</i>	<i>176,597.04</i>	<i>68,629.81</i>
GRAND TOTAL	\$3,299,250.35	\$2,211,114.20	\$2,265,088.81	\$2,090,800.87

¹ From investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
REVENUE.	\$1,612,921.28	\$1,401,399.26	\$1,182,696.21	\$913,903.74
General	945,803.23	818,372.51	964,556.50	721,680.96
Taxes	926,677.90	771,754.48	950,606.92	702,820.86
Property, poll, and income	837,866.20	724,507.95	903,590.93	646,465.30
Corporation, bank, etc.	88,811.70	47,246.53	47,015.99	56,355.56
Licenses and permits	2,567.00	4,712.76	1,816.42	4,207.32
Fines and forfeits	3,691.95	2,574.14	961.75	1,522.50
Grants and gifts	13,076.38	39,331.13	11,171.41	13,012.21
For expenses	13,076.38	38,326.37	11,171.41	13,012.21
For outlays	—	1,004.76	—	—
All other	—	—	—	118.07
Commercial	667,118.05	583,026.75	218,139.71	192,222.78
Special assessments	2,568.57	1,558.40	—	8,526.54
To meet expenses	—	—	—	7,532.50
To meet outlays	2,568.57	1,558.40	—	994.04
Privileges	29,528.70	30,892.63	30,390.38	29,174.73
Departmental	108,091.65	51,262.25	62,577.49	46,941.24
General government	1,539.81	2,167.60	4,331.28	2,562.81
Protection of persons and property	629.93	1,763.63	434.77	2,635.67
Health and sanitation	29,079.61	4,314.74	25,425.88	2,520.69
Highways	84.00	3,858.51	1,122.83	201.58
Charities	74,557.20	10,262.50	12,518.71	22,223.26
Soldiers' benefits	649.50	1,833.25	1,645.50	1,380.61
Schools	1,234.53	26,969.84	6,581.33	10,372.95
Libraries	—	—	261.68	—
Recreation	17.07	88.40	50.00	5,043.67
Unclassified	300.00	3.78	205.51	—
Public service enterprises	505,094.82	478,815.96	91,284.40	89,290.05
Electric light	329,386.06	398,277.36	—	—
Water	175,344.21	80,538.60	91,284.40	89,290.05
All other	364.55	—	—	—
Cemeteries	6,124.59	—	14,451.36	5,223.56
Interest	15,709.72	20,497.51	29,436.08	13,066.66
On sinking funds	—	—	—	—
On trust and investment funds	1,933.77	144.18	6,479.26	16.80
All other	13,775.95	20,353.33	22,956.82	13,049.86
NON-REVENUE.	\$1,043,994.84	\$906,629.40	\$1,149,360.64	\$564,332.21
Offsets to outlays	800.00	49,335.78	13,558.62	15,823.04
Departmental	800.00	49,335.78	13,558.62	12,787.53
Public service enterprises	—	—	—	3,035.51
Cemeteries	—	—	—	—
Municipal indebtedness	943,059.00	774,228.80	1,045,168.18	450,000.00
Loans, general purposes	93,000.00	104,000.00	107,300.00	—
Loans, public service enterprises	25,000.00	—	136,800.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	825,000.00	670,000.00	800,000.00	450,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	59.00	228.80	1,068.18	—
Transfers	4,905.80	144.18	1,012.40	218.55
From sinking funds	—	—	—	—
All other	4,905.80	144.18	1,012.40	218.55
Refunds	3,332.96	802.64	3,829.15	3,790.91
Agency, trust, and investment	91,897.08	82,118.00	85,792.29	94,499.71
Taxes and licenses for State	54,377.67	30,892.00	28,903.00	33,921.00
Taxes for county	45,273.62	46,263.69	38,373.71	45,840.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	12,245.79	5,962.31	18,515.58	14,738.71
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,613,721.28	\$1,450,735.04	\$1,196,254.83	\$929,726.78
Premiums	59.00	228.80	1,068.18	—
Municipal indebtedness	943,000.00	774,000.00	1,044,100.00	450,000.00
Transfers and refunds	8,238.76	946.82	4,841.55	4,009.46
Agency, trust, and investment	91,897.08	82,118.00	85,792.29	94,499.71
Total receipts	\$2,656,916.12	\$2,308,028.66	\$2,332,056.85	\$1,478,235.95
Balance on hand, including funds	83,969.35	161,492.02	302,672.95	37,704.51
GRAND TOTAL	\$2,740,885.47	\$2,469,520.68	\$2,634,729.80	\$1,515,940.46

1 Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
Maintenance	\$1,401,513.60	\$1,180,279.15	\$925,412.09	\$753,746.30
<i>Departmental</i>	<i>1,069,242.83</i>	<i>813,258.73</i>	<i>863,132.62</i>	<i>696,249.30</i>
General government	62,810.43	43,985.51	58,543.32	37,933.62
Protection of persons and property	195,150.53	121,658.38	125,668.11	105,417.63
Health and sanitation	96,056.66	41,996.20	49,396.20	67,985.27
Highways	99,383.48	93,777.37	90,598.91	95,815.67
Charities	169,931.25	66,920.38	106,258.59	90,495.11
Soldiers' benefits	16,470.49	7,910.36	22,787.16	17,732.83
Schools	378,899.92	400,378.51	327,798.87	223,345.73
Libraries	4,000.00	23,826.17	25,080.32	12,775.00
Recreation	19,633.32	6,008.30	28,365.03	22,198.06
Pensions	10,593.91	—	12,325.00	7,051.22
Unclassified	16,312.84	6,797.55	16,311.11	15,499.16
<i>Public service enterprises</i>	<i>322,567.79</i>	<i>366,503.00</i>	<i>50,148.97</i>	<i>47,669.70</i>
Electric light	223,499.78	132,766.15	—	—
Water	97,225.57	36,736.85	50,148.97	47,569.70
All other	1,642.44	—	—	—
<i>Cemeteries</i>	<i>9,902.98</i>	<i>517.42</i>	<i>12,130.50</i>	<i>9,927.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	58,873.46	73,070.88	86,226.52	35,714.72
<i>Loans, general purposes</i>	<i>51,007.98</i>	<i>50,700.88</i>	<i>71,946.58</i>	<i>83,274.72</i>
<i>Loans, public service enterprises</i>	<i>7,865.48</i>	<i>22,370.00</i>	<i>14,279.94</i>	<i>2,440.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	118,039.92	348,284.26	438,263.14	90,676.36
<i>Departmental</i>	<i>88,835.62</i>	<i>323,625.44</i>	<i>338,097.98</i>	<i>65,986.50</i>
General government	4,415.10	—	122,214.11	—
Protection of persons and property	—	—	62,962.08	13,500.00
Health and sanitation	40,013.56	9,115.75	36,308.51	10,062.65
Highways	4,125.77	217,371.01	92,545.59	34,635.21
Charities	8,560.38	—	—	—
Schools	31,720.81	95,178.86	19,673.67	—
Libraries	—	—	—	—
Recreation	—	1,959.82	4,113.97	7,788.64
Unclassified	—	—	280.05	—
<i>Public service enterprises</i>	<i>29,204.30</i>	<i>23,382.12</i>	<i>99,665.16</i>	<i>19,552.36</i>
Electric light	17,251.64	122,850.26	—	—
Water	11,952.66	531.86	99,665.16	19,552.36
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,276.70</i>	<i>500.00</i>	<i>5,137.50</i>
Municipal indebtedness	895,000.00	746,600.00	978,720.00	488,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>120,000.00</i>	<i>146,600.00</i>	<i>203,720.00</i>	<i>88,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>775,000.00</i>	<i>600,000.00</i>	<i>775,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,905.80	144.18	1,012.40	218.55
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,905.80</i>	<i>144.18</i>	<i>1,012.40</i>	<i>218.55</i>
Refunds	3,332.96	802.64	3,829.15	3,790.91
Agency, trust, and investment	92,443.63	82,223.15	86,797.79	94,055.01
<i>Taxes and licenses for State</i>	<i>34,377.67</i>	<i>30,892.00</i>	<i>28,903.00</i>	<i>33,921.00</i>
<i>Taxes for county</i>	<i>45,273.62</i>	<i>45,263.69</i>	<i>58,373.71</i>	<i>45,840.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,792.34</i>	<i>6,067.46</i>	<i>19,521.08</i>	<i>14,294.01</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,460,387.06	\$1,253,350.03	\$1,011,638.61	\$789,461.02
Permanent debt (except from sinking funds)	120,000.00	146,600.00	203,720.00	88,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	118,039.92	348,284.26	438,263.14	90,676.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	775,000.00	600,000.00	775,000.00	400,000.00
Transfers (except to sinking funds) and refunds	8,238.76	946.82	4,841.55	4,009.46
Agency, trust, and investment	92,443.63	82,223.15	86,797.79	94,055.01
Total payments	\$2,574,109.37	\$2,431,404.26	\$2,520,261.09	\$1,466,301.85
<i>Balance on hand, including funds</i>	<i>166,776.10</i>	<i>38,116.42</i>	<i>114,468.71</i>	<i>49,638.61</i>
GRAND TOTAL	\$2,740,885.47	\$2,469,520.68	\$2,634,729.80	\$1,515,940.46

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions.* Cities

	RECEIPTS.	Marlborough POPULATION 15,587	Newburyport POPULATION 15,084
REVENUE.		\$812,259.83	\$619,056.76
General		651,592.11	463,554.51
Taxes		637,010.82	448,305.82
Property, poll, and income		616,202.29	425,568.48
Corporation, bank, etc.		20,808.53	22,737.34
Licenses and permits		974.59	1,667.79
Fines and forfeits		486.92	940.50
Grants and gifts		13,119.78	12,640.40
For expenses		13,119.78	12,640.40
For outlays		—	—
All other		—	—
Commercial		160,667.72	155,502.25
Special assessments		4,638.41	2,684.78
To meet expenses		1,676.00	585.63
To meet outlays		2,962.41	2,099.15
Privileges		21,841.14	24,711.77
Departmental		52,466.04	26,259.76
General government		1,060.43	1,313.66
Protection of persons and property		1,771.75	2,939.18
Health and sanitation		16,243.66	1,944.45
Highways		2,563.00	16.00
Charities		18,921.82	12,473.35
Soldiers' benefits		2,157.00	3,053.00
Schools		9,493.08	3,531.19
Libraries		84.15	825.60
Recreation		170.95	—
Unclassified		.20	163.33
Public service enterprises		63,853.06	79,765.76
Electric light		—	—
Water		63,853.06	61,166.86
All other		—	18,598.90
Cemeteries		1,669.00	73.00
Interest		16,200.07	22,007.18
On sinking funds		610.17	—
On trust and investment funds		2,069.19	12,739.95
All other		13,520.71	9,267.23
NON-REVENUE.		\$972,443.84	\$566,162.75
Offsets to outlays		37,572.49	886.65
Departmental		34,418.32	886.65
Public service enterprises		3,154.17	—
Cemeteries		—	—
Municipal indebtedness		857,565.29	500,767.00
Loans, general purposes		217,000.00	129,000.00
Loans, public service enterprises		10,000.00	—
Loans, cemeteries		—	—
Bonds refunded, current year		—	—
Temporary loans (including revenue loans)		630,000.00	370,000.00
Unpaid warrants or orders, current year		—	—
Premiums		565.29	1,767.00
Transfers		—	11,610.81
From sinking funds		—	—
All other		—	11,610.81
Refunds		1,291.36	785.76
Agency, trust, and investment		76,014.70	52,112.53
Taxes and licenses for State		24,700.00	20,653.00
Taxes for county		33,016.34	26,133.55
Reimbursements for grade crossings		—	—
Sinking and other permanent funds		18,298.36	5,325.98
All other		—	—
RECAPITULATION.			
Revenue and offsets to outlays		\$849,832.32	\$619,943.41
Premiums		565.29	1,767.00
Municipal indebtedness		857,000.00	499,000.00
Transfers and refunds		1,291.36	12,396.57
Agency, trust, and investment		76,014.70	52,112.53
Total receipts		\$1,784,703.67	\$1,185,219.51
Balance on hand, including funds		87,133.45	61,595.56
GRAND TOTAL		\$1,871,837.12	\$1,246,815.07

Graded According to Population of 1930 — Continued.

PAYMENTS	Marlborough	Newburyport
	POPULATION 15,587	POPULATION 15,084
Maintenance	\$666,168.99	\$588,503.87
<i>Departmental</i>	<i>633,897.78</i>	<i>536,463.63</i>
General government	43,563.77	28,224.57
Protection of persons and property	105,199.61	90,276.78
Health and sanitation	38,380.72	37,777.27
Highways	106,682.48	75,901.23
Charities	101,746.03	68,575.92
Soldiers' benefits	18,892.18	16,223.48
Schools	196,267.13	189,485.21
Libraries	9,255.99	16,037.44
Recreation	5,837.05	8,862.91
Pensions	2,920.00	—
Unclassified	5,152.82	5,098.82
<i>Public service enterprises</i>	<i>28,777.21</i>	<i>50,711.29</i>
Electric light	—	—
Water	28,777.21	35,077.83
All other	—	15,633.46
<i>Cemeteries</i>	<i>3,494.00</i>	<i>1,328.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>
Interest	42,374.78	22,203.91
<i>Loans, general purposes</i>	<i>40,230.89</i>	<i>17,576.41</i>
<i>Loans, public service enterprises</i>	<i>2,143.89</i>	<i>4,627.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	340,904.45	104,586.81
<i>Departmental</i>	<i>327,630.09</i>	<i>92,734.08</i>
General government	—	—
Protection of persons and property	—	—
Health and sanitation	12,255.72	15,576.32
Highways	95,444.84	77,157.76
Charities	—	—
Schools	219,613.31	—
Libraries	—	—
Recreation	316.22	—
Unclassified	—	—
<i>Public service enterprises</i>	<i>13,144.94</i>	<i>11,852.73</i>
Electric light	—	—
Water	13,144.94	9,700.00
All other	—	2,152.73
<i>Cemeteries</i>	<i>120.42</i>	<i>—</i>
Municipal indebtedness	686,000.00	388,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>136,000.00</i>	<i>63,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>550,000.00</i>	<i>325,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	—	11,610.81
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>11,610.81</i>
Refunds	1,291.36	785.76
Agency, trust, and investment	76,972.12	62,090.41
<i>Taxes and licenses for State</i>	<i>24,700.00</i>	<i>20,653.00</i>
<i>Taxes for county</i>	<i>53,016.34</i>	<i>26,133.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,255.78</i>	<i>15,303.86</i>
<i>All other</i>	<i>—</i>	<i>—</i>
RECAPITULATION.		
Maintenance and interest	\$708,543.77	\$610,707.78
Permanent debt (except from sinking funds)	136,000.00	63,000.00
Sinking fund requirements from revenue	—	—
Outlays	340,904.45	104,586.81
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	550,000.00	325,000.00
Transfers (except to sinking funds) and refunds	1,291.36	12,396.57
Agency, trust, and investment	76,972.12	62,090.41
Total payments	\$1,813,711.70	\$1,177,781.57
Balance on hand, including funds	58,125.42	69,033.50
GRAND TOTAL	\$1,871,837.12	\$1,246,815.07

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,940,335
REVENUE.		\$213,544,863.57
General		172,598,517.86
<i>Taxes</i>		<i>167,429,554.72</i>
Property, poll, and income		157,666,665.69
Corporation, bank, etc.		9,762,889.03
<i>Licenses and permits</i>		<i>660,244.21</i>
<i>Fines and forfeits</i>		<i>883,320.21</i>
<i>Grants and gifts</i>		<i>4,112,670.29</i>
For expenses		4,095,301.52
For outlays		17,368.77
All other		12,728.43
Commercial		40,946,345.71
<i>Special assessments</i>		<i>1,748,157.43</i>
To meet expenses		777,132.44
To meet outlays		971,024.99
<i>Privileges</i>		<i>4,263,944.31</i>
<i>Departmental</i>		<i>1,561,515.13</i>
General government		381,264.96
Protection of persons and property		213,233.56
Health and sanitation		961,283.55
Highways		219,005.41
Charities		3,445,850.20
Soldiers' benefits		180,346.20
Schools		1,406,852.88
Libraries		75,769.84
Recreation		271,478.19
Unclassified		1,406,430.34
<i>Public service enterprises</i>		<i>20,197,561.91</i>
Electric light		3,023,587.60
Water		13,708,458.96
All other		3,465,515.35
<i>Cemeteries</i>		<i>637,034.39</i>
<i>Interest</i>		<i>5,548,132.64</i>
On sinking funds		1,877,255.23
On trust and investment funds		1,207,278.25
All other		2,463,599.06
NON-REVENUE.		\$200,074,783.57
Offsets to outlays		1,072,617.12
<i>Departmental</i>		<i>932,867.48</i>
<i>Public service enterprises</i>		<i>138,526.74</i>
<i>Cemeteries</i>		<i>1,222.90</i>
Municipal indebtedness		155,569,545.73
<i>Loans, general purposes</i>		<i>25,707,400.00</i>
<i>Loans, public service enterprises</i>		<i>10,107,800.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>117,374,389.70</i>
<i>Temporary loans (including revenue loans)</i>		<i>2,187,597.75</i>
<i>Unpaid warrants or orders, current year</i>		<i>192,358.28</i>
<i>Premiums</i>		<i>—</i>
Transfers		8,971,171.24
<i>From sinking funds</i>		<i>3,479,468.86</i>
<i>All other</i>		<i>4,173,702.38</i>
Refunds		1,685,526.09
Agency, trust, and investment		32,775,929.39
<i>Taxes and licenses for State</i>		<i>6,239,160.19</i>
<i>Taxes for county</i>		<i>8,964,956.40</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>17,543,810.80</i>
<i>All other</i>		<i>28,503.00</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$214,617,480.69
Premiums		192,358.28
Municipal indebtedness		155,377,187.45
Transfers and refunds		10,656,691.33
Agency, trust, and investment		32,775,929.39
Total receipts		\$413,619,647.14
<i>Balance on hand, including funds</i>		<i>34,475,799.71</i>
GRAND TOTAL		\$448,095,446.85

¹ Includes \$34 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$8,000 from investment fund.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,940,335
Maintenance		\$172,283,450.41
<i>Departmental</i>		<i>160,881,658.24</i>
General government		7,176,587.41
Protection of persons and property		29,295,989.34
Health and sanitation		15,274,639.96
Highways		13,242,468.14
Charities		25,528,304.12
Soldiers' benefits		2,249,896.66
Schools		52,399,567.41
Libraries		3,042,004.34
Recreation		5,696,841.96
Pensions		4,230,957.88
Unclassified		2,744,401.02
<i>Public service enterprises</i>		<i>10,504,260.33</i>
Electric light		¹ 2,135,343.14
Water		7,016,803.33
All other		1,152,113.86
<i>Cemeteries</i>		<i>895,321.39</i>
<i>Administration of trust funds</i>		<i>202,210.45</i>
Interest		15,725,739.11
<i>Loans, general purposes</i>		<i>10,666,733.14</i>
<i>Loans, public service enterprises</i>		<i>5,056,258.47</i>
<i>Loans, cemeteries</i>		<i>2,747.50</i>
Outlays		51,524,995.59
<i>Departmental</i>		<i>37,512,759.24</i>
General government		324,594.74
Protection of persons and property		2,002,748.20
Health and sanitation		6,256,001.20
Highways		12,963,388.34
Charities		1,548,847.65
Schools		10,772,529.10
Libraries		330,419.93
Recreation		2,703,880.43
Unclassified		610,349.65
<i>Public service enterprises</i>		<i>13,956,156.19</i>
Electric light		¹ 375,617.35
Water		5,963,067.54
All other		7,617,471.30
<i>Cemeteries</i>		<i>56,080.16</i>
Municipal indebtedness		144,033,712.88
<i>From sinking funds</i>		<i>² 4,797,468.86</i>
<i>From revenue and other sources</i>		<i>³ 22,054,002.35</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>115,333,889.70</i>
<i>Warrants or orders, previous years</i>		<i>1,848,351.97</i>
Transfers		8,971,171.24
<i>To sinking funds from revenue</i>		<i>948,814.12</i>
<i>All other</i>		<i>8,022,357.12</i>
Refunds		1,685,520.09
Agency, trust, and investment		29,960,577.91
<i>Taxes and licenses for State</i>		<i>6,239,160.19</i>
<i>Taxes for county</i>		<i>8,964,955.39</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>14,727,959.33</i>
<i>All other</i>		<i>28,503.00</i>
RECAPITULATION.		
Maintenance and interest		\$188,009,189.52
Permanent debt (except from sinking funds)		³ 22,054,002.35
Sinking fund requirements from revenue		948,814.12
Outlays		51,524,995.59
Permanent debt from sinking funds		² 4,797,468.86
Bonds refunded, current year		-
Temporary loans		117,182,241.67
Transfers (except to sinking funds) and refunds		9,707,877.21
Agency, trust, and investment		29,960,577.91
Total payments		\$424,185,167.23
Balance on hand, including funds		23,910,279.62
GRAND TOTAL		\$448,095,446.85

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes serial payments amounting to \$724,668.86 and \$8,000 paid from investment fund.³ Includes \$100,000 fire station loan cancelled and \$4,760 paid to the county for debt incurred for bridge purposes.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. TAXES			C. LICENSES AND PERMITS					
			Property, Poll, and Income	Corporation	FROM STATE		LICENSES		PERMITS		
					Street Railway	Soldiers' Exemption	Liquor	All Other		Marriage	All Other
BOSTON	781,188	\$63,515,915.77	\$58,322,251.91	\$3,078,383.91	\$50,429.14	\$42,887.98	—	\$1,543.50	\$201,361.25	\$7,078.00	\$88,723.04
WORCESTER	195,311	11,524,202.22	10,462,170.06	672,532.57	—	2,196.62	—	249.00	29,479.00	1,229.00	2,883.26
SPRINGFIELD	149,900	9,555,514.40	8,514,610.05	662,669.58	—	822.67	—	—	27,122.74	953.00	4,056.00
FALL RIVER	115,274	5,973,837.56	5,392,227.15	415,793.41	2,588.10	2,118.51	—	29.00	16,222.00	1,066.50	1,065.86
CAMBRIDGE	113,643	6,490,993.84	5,865,688.98	481,918.72	7,665.84	1,991.24	—	—	13,054.12	1,126.00	9,732.44
NEW BEDFORD	112,597	5,913,184.49	5,089,415.18	596,064.15	—	2,634.29	—	29.00	14,919.92	729.00	1,501.39
SOMERVILLE	103,908	3,849,415.08	3,586,926.22	154,257.49	5,134.77	1,074.04	—	20.00	8,366.23	1,047.00	7,738.55
LYNN	102,320	4,458,129.20	4,069,064.66	263,252.44	2,947.99	1,298.70	\$46.97	16.50	16,056.30	867.00	4,614.16
LOWELL	100,234	4,346,942.00	3,939,846.81	265,622.44	2,975.67	669.94	129.77	—	12,761.50	704.00	1,047.72
LAWRENCE	85,068	4,050,381.87	3,563,183.04	373,948.55	1,486.59	429.00	—	—	9,086.50	755.00	1,047.72
QUINCY	71,983	4,300,659.44	4,067,156.66	115,628.24	1,689.20	674.90	—	—	8,982.50	631.00	4,274.80
NEWTON	65,276	4,582,159.84	4,356,962.10	111,446.13	461.07	10,454.42	—	14.00	3,396.30	540.00	—
BROCKTON	63,797	3,122,892.98	2,870,592.42	180,109.32	2,231.71	4,532.04	75.82	—	8,221.39	477.00	484.34
MEDFORD	59,714	2,480,383.40	2,377,777.19	84,286.26	2,478.56	1,020.57	—	7.00	5,176.50	583.00	2,874.75
MALDEN	58,036	2,596,901.01	2,458,375.27	82,080.13	2,637.98	4,048.19	9.99	—	3,523.50	597.00	3,148.60
HOLYOKE	56,537	2,991,251.24	2,528,357.18	353,297.74	—	3,446.59	—	20.00	9,446.20	318.00	1,056.68
PITTSFIELD	49,677	2,906,190.12	2,092,319.94	138,263.41	—	7,722.84	58.24	11.00	9,603.06	267.00	363.51
HAVERHILL	48,710	2,168,927.83	2,027,575.78	172,398.44	—	991.33	212.14	—	8,032.00	315.00	578.87
EVERETT	48,424	2,606,334.37	2,428,110.70	107,889.95	3,602.40	264.22	—	15.00	3,710.43	519.00	2,103.28
CHELSEA	45,816	2,643,312.62	2,499,482.67	91,932.91	1,326.53	913.79	—	—	6,068.22	458.00	2,377.24
CHICOPPEE	43,930	1,351,579.58	1,220,862.80	108,945.11	—	143.02	—	7.00	4,680.00	—	—
SALEM	43,353	1,868,223.32	1,722,923.57	108,077.53	1,641.46	1,237.21	70.77	—	3,123.14	349.00	1,278.59
LYNNBURG	40,692	1,840,085.48	1,688,489.14	104,705.53	—	5,352.96	—	10.00	9,657.75	245.00	1,891.29
WALTHAM	39,247	2,151,132.83	2,000,558.44	92,019.29	1,369.35	3,946.99	302.90	—	3,983.50	302.00	—
TAUNTON	37,355	1,902,182.50	1,358,317.20	100,292.53	1,078.54	1,651.58	—	7.00	5,477.74	292.00	422.34
REVERE	35,680	1,795,481.32	1,727,018.14	24,022.33	1,078.54	385.38	498.11	—	12,415.11	353.00	1,991.01
BEVERLY	25,086	1,471,791.21	1,353,965.57	73,144.26	659.16	5,347.99	168.09	—	2,435.00	192.00	—
NORTHAMPTON	24,381	947,883.10	824,806.84	68,119.44	—	583.52	—	—	3,235.00	166.00	8.48
GROUETTER	23,204	1,178,095.74	1,080,761.27	60,577.53	—	1,615.42	14.24	—	5,149.13	164.00	167.98
MELROSE	23,170	1,262,479.19	1,216,779.91	19,417.82	672.59	1,428.27	442.70	—	1,897.50	182.00	843.50
LEONMINSTER	21,810	796,561.87	715,294.64	50,242.87	823.01	2,696.43	194.12	—	2,087.50	143.00	67.00
ATTLEBORO	21,769	973,261.48	892,786.21	54,530.97	—	882.05	—	—	2,867.50	181.00	229.78
NORTH ADAMS	21,621	800,271.14	698,595.84	79,438.61	—	998.65	47.91	5.00	1,632.00	130.00	614.66
PABODY	21,345	945,803.23	837,866.20	88,076.38	684.78	50.54	—	—	1,780.50	197.00	379.50
WESTFIELD	19,775	818,372.51	724,507.95	46,513.71	503.20	710.59	22.23	—	4,036.00	106.00	570.76
WOBURN	19,434	964,576.50	903,590.93	45,992.19	—	361.65	—	6.00	1,086.50	172.00	551.92
GARDNER	19,399	721,680.96	646,465.30	56,026.02	—	275.91	53.63	—	3,903.50	135.00	168.82
MALDENBOROUGH	15,587	651,592.11	616,202.29	19,413.66	—	1,032.94	361.93	5.00	796.50	129.00	44.00
NEWBURYPORT	15,084	463,554.51	425,568.48	20,663.53	74.86	1,668.17	330.78	—	1,461.00	96.00	110.79
39 Cities	2,940,335	\$172,598,517.86	\$157,666,665.69	\$9,541,995.06	\$96,952.80	\$120,741.15	\$3,200.02	\$1,994.00	\$486,294.53	\$23,793.50	\$148,162.18

TABLE II. — *General Revenue — Concluded.*

CITIES.	Population of 1930	D. FINES AND FORFEITS			E. GRANTS AND GIFTS				F Other General Revenue		
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS			
					FROM STATE		From County, Dog Licenses				
					Education	Gasoline Tax for Highway		All Other		For Expenses	For Outlays
BOSTON	781,188	\$158,406.00	—	\$12.09	186,109.51.83	\$678,452.26	\$4,000.00	\$30,274.00	\$236,396.01	—	\$4,764.85
WORCESTER	195,311	13,571.64	—	1,085.00	173,899.67	124,044.30	—	9,740.13	31,121.97	—	—
SPRINGFIELD	149,900	53,187.71	—	—	60,550.68	109,374.05	—	11,276.53	104,687.78	\$6,280.61	—
FALL RIVER	115,274	6,120.02	—	410.32	65,372.95	56,374.27	—	4,187.38	10,050.47	—	—
CAMBRIDGE	113,643	4,037.91	—	649.00	225,989.43	68,846.68	—	—	4,416.02	—	—
NEW BEDFORD	112,597	10,187.43	—	—	104,804.49	67,591.59	—	7,511.26	16,796.79	—	—
SOMERVILLE	103,908	8,352.01	\$352.00	—	25,188.43	45,183.09	—	2,350.65	3,417.50	—	—
LYNN	102,320	13,133.62	—	1,250.00	27,226.63	50,830.97	1,000.00	3,870.69	2,669.11	—	—
LOWELL	100,234	16,811.90	—	—	43,813.45	48,843.75	1,500.00	4,904.16	8,144.93	—	—
LAWRENCE	85,068	7,497.00	—	—	37,279.63	45,967.51	1,000.00	4,921.52	4,694.39	—	—
QUINCY	71,983	4,935.98	—	—	35,126.48	45,967.51	—	5,516.09	10,076.08	—	—
NEWTON	65,276	3,610.67	50.00	—	11,151.19	29,991.32	—	5,097.64	4,176.04	—	—
BROCKTON	63,797	5,115.89	—	717.66	7,084.49	26,749.01	1,200.00	4,803.60	4,095.24	—	—
MEDFORD	59,714	5,677.88	—	485.50	8,996.49	25,807.70	—	2,657.03	799.89	—	—
MALDEN	58,036	4,219.24	—	—	38,550.60	42,149.96	—	2,146.74	4,523.89	—	—
HOLYOKE	56,537	7,937.66	—	—	16,377.67	24,787.94	—	—	1,738.19	—	—
PITTSFIELD	49,677	4,688.32	—	—	20,101.06	24,395.73	1,000.00	3,194.09	2,466.19	—	—
HAVERHILL	48,710	3,105.90	—	160.00	21,817.93	25,441.63	—	3,071.99	2,775.81	—	—
EVERETT	48,424	7,027.03	—	—	9,033.51	22,774.58	—	1,675.80	385.09	—	66.00
CHelsea	45,816	6,422.28	—	381.00	28,142.35	20,813.50	—	2,896.06	2,343.29	—	68.45
CHICOPEE	43,930	2,648.00	—	—	10,892.84	21,127.28	—	793.96	8,228.09	—	85.40
SALEM	43,353	1,947.68	—	165.00	11,055.69	22,068.59	—	2,029.16	2,197.24	—	.60
FITCHBURG	40,692	1,202.53	—	—	22,101.59	20,525.88	—	3,023.54	2,579.12	—	—
WALTHAM	39,247	1,809.58	—	—	10,385.48	16,106.93	—	2,891.10	1,245.84	—	—
TAUNTON	37,355	534.41	—	189.00	8,677.54	14,904.14	—	2,254.00	—	—	84.75
REVERE	35,680	1,799.27	—	—	13,546.30	16,708.33	—	1,181.65	2,621.62	—	290.39
BEVERLY	25,086	1,230.85	—	—	18,317.20	11,583.40	—	1,792.80	14,898.01	—	55.70
NORTHAMPTON	24,381	4,316.71	—	—	5,160.79	12,550.86	1,500.00	1,522.46	4,252.79	—	—
GLOUCESTER	24,204	2,464.47	—	695.00	1,294.35	10,066.83	900.00	2,357.10	3,192.59	—	—
MELROSE	23,170	520.00	—	—	8,140.64	10,066.83	—	1,587.85	4,350.09	—	98.04
LEOMINSTER	21,810	1,331.38	—	—	5,074.68	10,066.83	—	1,281.60	1,281.60	—	—
ATLANTICBORO	21,769	1,548.68	47.00	—	3,487.97	11,374.21	900.00	1,515.82	436.24	—	—
NORTH ADAMS	21,621	1,094.23	—	—	2,977.97	9,648.47	—	1,012.63	137.38	—	—
PEABODY	21,345	3,420.55	—	271.40	16,551.58	8,811.75	1,200.00	1,826.17	9,936.87	1,004.76	—
WESTFIELD	19,775	2,574.14	—	—	1,462.48	8,053.47	—	1,655.46	—	—	—
WOBURN	19,434	1,361.75	—	—	1,462.32	9,988.39	—	1,361.50	559.82	—	118.07
GARDNER	19,399	1,522.50	—	—	4,238.54	6,929.12	—	1,392.30	—	—	—
MALBOROUGH	15,587	486.92	—	—	630.22	5,569.44	—	632.36	5,808.38	—	—
NEWBURYPORT	15,084	940.50	—	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$376,400.24	\$449.00	\$6,470.97	\$1,550,995.61	\$1,868,482.68	\$14,200.00	\$143,643.78	\$517,979.45	\$17,368.77	\$12,728.43

¹ Includes \$188,828.09 reimbursement from State on account of teachers' pensions.

² Includes \$1,000 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1930	A			B. SPECIAL ASSESSMENTS				C. PRIVILEGES		D
		TOTAL RECEIPTS	FOR EXPENSES			FOR OUTLAYS			Motor Vehicle Excise Tax	All Other	
			Street Sprinkling	Moth. Extermi- nation	Sewers	All Other	Sewers	Sidewalks and Curbing				All Other
BOSTON .	781,188	\$15,619,237.48	—	\$7,516.78	\$67,525.17	\$353,383.21	—	\$89,553.41	\$10,561.80	\$65,289.28	\$2,910,597.28
WORCESTER .	195,311	2,550,563.24	—	347.23	—	—	—	17,608.21	36,842.56	52,368.65	838,727.97
SPRINGFIELD .	149,900	1,920,704.27	—	—	—	—	—	6,569.96	459.66	—	590,693.76
FALL RIVER .	115,274	858,384.48	—	—	—	—	—	958.09	5,189.91	—	162,288.68
CAMBRIDGE .	113,643	1,041,565.58	—	—	—	—	—	91.64	6,280.30	1,414.96	286,294.97
NEW BEDFORD .	112,597	869,240.87	—	—	—	—	—	5,328.44	3,984.35	5,142.00	211,352.34
SOMERVILLE .	103,908	922,646.03	45,875.30	—	—	—	—	6,430.94	15,030.56	—	231,025.32
LYNN .	102,320	1,016,894.63	—	—	—	—	—	24,380.50	13,091.87	—	225,782.24
LOWELL .	100,234	748,081.75	83.01	2,415.40	—	—	—	55,708.01	21,220.76	45,777.95	181,567.44
LAWRENCE .	85,068	497,904.38	184.49	—	262.49	—	—	12,658.71	9,893.52	69,472.76	77,141.42
QUINCY .	71,983	1,114,775.42	—	1,983.82	—	—	—	21,500.00	6,232.58	11,000.00	291,447.05
NEWTON .	65,276	1,162,899.44	—	6,242.01	—	—	—	6,000.00	5,500.00	11,198.16	707,788.33
BROCKTON .	63,797	747,860.54	—	2,232.86	—	—	—	1,597.99	16,038.88	—	229,097.13
MIDFORD .	59,714	657,484.45	—	—	7,482.27	35,196.67	—	11,058.08	7,713.80	15,000.00	135,577.05
MALDEN .	58,036	592,637.34	934.76	—	9,654.68	24,888.91	—	6,496.49	22,059.35	—	134,409.04
HOLYOKE .	56,537	1,724,636.60	—	—	—	—	—	3,158.79	9,531.00	—	87,369.37
PITTSFIELD .	49,677	143,422.07	25,557.11	—	—	22,938.17	—	7,064.89	4,694.41	—	173,624.31
HAVERHILL .	48,710	516,170.89	10,596.86	—	—	—	—	2,497.08	702.37	—	119,553.37
EVERETT .	48,424	467,378.48	13,378.53	—	—	—	—	12,981.31	5,114.34	18,182.86	193,876.46
CHELSEA .	45,816	520,589.79	1,286.63	—	—	—	—	3,198.37	8,507.52	—	50,171.70
CHICPEE .	43,950	770,489.65	6,734.96	166.61	—	—	—	2,850.53	1,120.93	15,390.24	105,831.70
SALEM .	43,553	477,413.26	—	—	—	—	—	11,510.42	4,358.65	—	240,940.42
FITCHBURG .	40,692	511,977.96	—	—	—	—	—	1,600.00	—	—	139,133.64
WALTHAM .	39,247	404,105.66	—	499.83	—	—	—	3,198.37	8,507.52	—	91,442.19
TAUNTON .	37,355	929,002.29	—	251.15	—	—	—	11,510.42	4,358.65	—	68,732.33
REVERE .	35,080	292,213.79	—	—	—	—	—	1,600.00	—	—	49,626.76
BEVERLY .	25,086	232,844.65	—	—	—	—	—	—	—	—	29,137.52
NORTHAMPTON .	24,381	230,249.21	—	—	85.10	—	—	12,591.15	15,674.13	11,167.59	29,769.21
GLoucester .	24,204	270,229.22	—	—	—	—	—	3,753.65	5,188.45	83.37	38,347.71
MELROSE .	23,170	272,364.40	—	—	—	—	—	1,657.77	6,605.72	—	33,001.61
LEominster .	21,810	210,419.29	—	78.15	—	—	—	300.00	2,030.64	—	34,230.69
ATTLEBORO .	21,769	222,935.44	—	—	—	—	—	2,568.57	—	—	108,091.65
NORTH ADAMS .	21,621	161,395.86	—	—	—	—	—	145.00	1,413.40	—	51,262.25
PEABODY .	21,345	667,118.05	—	—	—	—	—	—	—	—	52,577.49
WESTFIELD .	19,775	583,026.75	—	—	—	—	—	—	—	—	46,941.24
Woburn .	19,434	218,139.71	—	—	—	—	—	—	—	—	52,406.04
GARDNER .	19,399	192,222.78	—	1,676.00	7,532.50	—	—	—	2,962.41	994.04	26,259.76
MARLBOROUGH .	15,587	160,667.72	—	—	—	—	—	—	2,099.15	—	—
NEWBURYPORT .	15,084	155,502.25	—	585.63	—	—	—	—	—	—	—
39 Cities .	2,940,335	\$40,946,345.71	\$220,347.71	\$24,374.94	\$92,457.11	\$439,952.68	\$333,276.57	\$308,874.67	\$328,873.75	\$65,872.84	\$8,561,515.13

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42.

² Includes \$9 from administration of trust funds.

³ Includes \$25 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST			
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON	—	—	\$4,768,187.38	\$101,603.02	\$3,437,759.80	\$24,696.52	\$29,625.20	\$18,424.09	—	\$1,486,652.19	\$1,540,008.27
WORCESTER	—	—	802,007.31	3,797.35	—	10,328.00	21,846.71	22,500.11	\$1,569.00	44,314.30	225,277.17
SPRINGFIELD	—	—	680,069.72	44,673.56	—	—	—	—	—	104,825.90	—
FALL RIVER	—	—	338,348.68	6,224.74	755.37	4,452.00	16,384.12	11,583.54	—	55,687.99	116,756.54
CAMBRIDGE	—	—	376,956.72	14,690.49	—	18,874.43	17,903.21	5,884.87	—	96,248.59	77,510.72
NEW BEDFORD	—	—	357,086.79	6,819.25	3,816.36	9,189.00	15,796.48	20,254.62	26.10	31,363.12	79,562.21
SOMERVILLE	—	—	436,567.13	7,588.02	—	—	—	—	—	49,283.97	—
LYNN	—	—	430,812.94	14,265.92	—	18,912.21	14,438.70	21,819.89	7,024.25	60,689.71	62,975.56
LOWELL	—	—	306,577.00	15,295.24	—	2,968.00	14,005.62	15,000.00	909.78	82,975.56	82,975.56
LAWRENCE	—	—	236,498.95	14,020.93	—	3,775.00	8,796.25	—	—	45,119.99	—
QUINCY	—	—	398,813.24	16,506.61	—	9,270.00	12,662.33	7,257.65	1,520.59	122,077.64	—
NEWTON	—	—	509,083.76	52,738.50	—	—	—	—	—	93,766.80	—
BROCKTON	—	—	257,021.64	4,554.54	—	6,150.00	8,554.25	2,351.55	6.95	37,236.29	—
MEDFORD	—	—	207,133.23	3,560.58	—	22,805.00	12,189.66	3,860.02	2,451.30	26,757.44	52,658.43
MALDEN	—	—	190,385.17	6,467.49	—	7,986.50	5,002.65	11,160.95	1,325.50	62,690.69	62,690.69
HOLYOKE	—	—	184,829.31	12,484.41	—	—	—	—	—	77,862.37	—
PITTSFIELD	—	—	153,028.02	13,958.92	232.80	—	—	—	—	85,378.91	—
HAVERHILL	—	—	174,290.26	899.54	—	—	10.00	162.00	—	34,027.82	—
EVERETT	—	—	166,610.88	1,923.49	—	11,063.20	7,112.10	2,825.82	1,575.00	59,127.86	—
CHELSEA	—	—	169,248.81	2,163.31	260.49	—	—	—	—	37,833.14	—
CHICOPEE	407,651.82	27,740.71	181,424.19	2,561.46	—	397.50	2,238.07	1,938.17	—	82,559.91	—
SALEM	—	—	214,289.49	30.36	242.18	3,293.94	3,921.94	3,546.50	568.77	39,373.34	—
FITCHBURG	—	—	125,189.41	183.29	—	4,462.00	6,173.87	5,532.17	1,537.93	51,163.44	—
WALHAM	—	—	130,434.72	898.20	—	4,591.50	5,956.70	7,115.54	2,053.12	49,325.37	—
TAUNTON	—	—	114,062.42	5,832.79	—	1,857.00	6,043.75	4,307.44	—	25,837.38	—
REVERE	—	—	114,899.22	5,832.79	—	—	—	—	—	45,662.33	—
BEVERLY	—	—	74,634.48	1,160.10	—	2,904.81	4,639.41	4,738.38	—	20,864.90	—
NORTHAMPTON	—	—	77,565.73	8,312.76	2,500.00	225.00	—	3,479.50	—	34,734.54	—
GLoucester	—	—	175,615.48	782.21	—	754.00	—	451.00	—	19,769.21	—
MELROSE	—	—	87,603.95	4,986.17	—	5,287.00	5,099.50	4,841.69	941.50	35,093.78	—
LEominster	—	—	99,220.53	4,982.97	265.75	2,185.00	3,013.65	4,014.79	461.50	13,515.65	—
Attleboro	—	—	102,181.76	3,821.25	—	—	—	—	—	27,933.26	—
NORTH ADAMS	—	—	73,681.76	935.72	719.15	1,212.50	2,902.25	2,477.27	—	7,402.22	—
Peabody	324,573.40	4,812.66	170,930.86	4,413.25	364.55	926.00	2,300.52	2,484.82	413.25	15,709.72	—
Westfield	4,348,914.84	4,49,362.52	76,892.06	3,646.54	—	1,350.00	4,611.97	8,471.89	17.50	20,437.51	—
Woburn	—	—	90,915.89	368.41	—	700.00	2,164.31	2,339.25	—	29,436.08	—
CARDNER	—	—	87,456.69	1,833.36	—	280.00	—	1,389.00	—	15,589.90	—
MALDENBOROUGH	—	—	62,971.44	881.62	—	73.00	—	—	—	610.17	—
NEWBURYPORT	—	—	61,148.56	18.30	18,598.90	—	—	—	—	—	22,007.18
39 Cities	\$2,737,103.29	\$286,484.31	\$13,314,682.78	\$393,776.18	\$3,465,515.35	\$180,969.11	\$233,393.22	\$200,270.02	\$22,402.04	\$1,877,255.23	\$3,670,877.31

¹ For detail see Table V, p. 43.² Includes \$416,198.08 from gas.³ Includes \$137,889.93 from gas.⁴ Includes gas, amount not specified.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	781,188	\$82,897.83	—	—	\$53,153.82	\$337.80	\$25,788.41	\$206.50	\$3,411.30
WORCESTER	195,311	34,152.89	—	—	24,145.86	42.00	8,976.61	906.43	81.99
SPRINGFIELD	149,900	42,002.45	—	—	13,430.51	309.20	13,331.02	24.30	14,934.41
FALL RIVER	115,274	9,600.82	—	—	7,430.51	—	2,044.02	12.07	114.22
CAMBRIDGE	8,833.33	11,725.07	—	—	4,901.47	744.25	2,935.95	—	251.66
NEW BEDFORD	112,597	10,903.00	—	—	7,752.62	29.25	3,892.95	50.25	—
SOMERVILLE	103,908	11,037.36	—	—	7,821.72	—	2,979.66	86.77	14.85
LYNN	102,320	10,717.76	—	—	8,854.88	—	1,559.90	642.58	—
LOWELL	100,234	10,717.76	—	—	7,324.97	22.00	2,865.19	505.60	—
LAWRENCE	85,068	5,952.61	—	—	3,786.85	—	1,445.76	—	720.00
QUINCY	71,983	11,300.94	—	—	7,476.69	—	3,048.25	866.00	—
NEWTON	65,270	12,432.23	\$8.41	—	10,240.81	29.75	2,071.45	101.81	—
DORCHESTER	63,797	11,656.70	26.75	—	9,119.70	39.10	2,213.64	27.85	127.20
BROCKTON	58,035	8,063.85	—	—	6,547.65	—	1,503.20	—	—
MALDEN	49,637	6,063.29	—	—	5,689.32	—	1,963.97	—	—
FITZBURGH	48,710	4,960.30	—	—	2,630.72	—	846.50	230.50	3,883.50
HAVERHILL	48,424	7,109.89	—	—	6,041.06	—	4,479.27	—	678.80
EVERETT	45,816	6,377.84	—	.30	4,385.45	—	1,926.05	17.93	11.51
CHELSEA	43,930	9,054.62	17.40	—	8,030.85	—	1,380.88	10.17	2.70
CHICOPEE	43,353	6,253.36	—	—	3,794.75	—	33.50	—	2,424.00
SALEM	40,692	3,743.85	—	—	2,302.62	—	841.23	—	—
FITCHBURG	39,247	5,541.90	—	—	3,032.22	—	1,900.56	20.50	727.80
WALTHAM	37,355	2,067.73	—	—	4,197.55	5.00	1,240.55	16.00	82.80
TAUNTON	35,680	9,089.82	—	—	652.40	—	1,415.33	—	—
REVERLY	25,086	3,899.43	—	—	7,607.42	—	878.70	17.70	586.00
BEVERLY	24,381	993.81	—	—	2,779.43	—	292.50	—	827.50
NORTHAMPTON	24,204	3,885.55	169.50	—	381.68	—	302.53	—	309.60
GLoucester	23,170	2,614.58	—	—	2,553.55	1.45	250.70	.35	910.00
MELOUSE	21,810	5,174.26	—	—	813.86	—	1,340.72	—	460.00
LEOMINSTER	21,769	3,073.98	—	—	2,795.46	—	808.22	—	1,570.58
ATTLEBORO	21,621	2,045.00	—	—	2,248.58	—	825.40	—	—
NORTH ADAMS	21,345	1,539.81	—	—	1,637.40	—	407.60	—	—
PEABODY	19,775	2,167.60	.10	—	990.86	—	213.74	30.21	305.00
WESTFIELD	19,434	4,331.28	—	—	908.70	—	1,241.00	17.70	2,089.67
WOBURN	15,399	2,562.81	94.00	—	1,728.01	—	507.65	5.95	551.75
GARDNER	15,587	1,060.43	—	—	1,206.20	—	710.86	—	—
MARLBOROUGH	15,084	1,313.66	9.75	—	816.18	—	242.00	2.25	—
NEWBURYPORT	15,084	1,313.66	9.75	—	535.71	—	270.94	—	497.26
39 Cities	2,940,335	\$381,264.96	\$206.31	\$222.46	\$240,931.05	\$1,559.80	\$98,972.12	\$3,799.42	\$35,573.80

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	781,188	\$95,900.17	\$13,032.18	\$3,538.49	\$79,329.50	—	—	—
WORCESTER	196,511	22,203.41	15,878.82	128.32	3,870.25	\$308.00	\$918.02	\$1,100.00
SPRINGFIELD	149,900	9,071.91	4,917.01	715.34	3,439.56	—	619.01	—
FALL RIVER	115,274	2,403.52	265.24	165.00	1,354.27	—	74.05	148.87
CAMBRIDGE	113,043	7,578.18	5,940.32	—	1,714.94	—	2.24	—
NEW BEDFORD	112,397	2,713.54	387.34	20.50	2,303.46	—	—	—
SOMERVILLE	103,908	1,924.64	82.80	—	1,841.84	—	—	—
LYNN	102,320	5,359.00	1,210.05	257.91	1,966.04	—	—	1,925.00
LOWELL	100,234	4,437.83	274.13	1,775.35	2,284.97	—	—	—
LAWRENCE	85,068	7,134.18	1,600.00	637.63	1,188.55	103.68	—	3,708.00
QUINCY	71,983	2,173.18	84.50	14.00	969.58	1.10	—	1,104.00
NEWTON	65,276	4,051.01	84.50	—	448.34	—	1,507.50	—
BROCKTON	63,797	2,013.38	177.64	71.50	756.15	32.25	964.70	11.14
MEDFORD	59,714	1,077.61	44.34	385.00	648.27	—	2,729.50	—
MALDEN	58,036	3,619.19	8.13	6.35	875.21	—	50.00	—
HOLYOKE	56,537	1,346.66	154.76	—	715.51	—	—	—
PUTTSMOUTH	49,677	1,346.83	119.90	400.00	1,784.18	26.39	—	—
HAVERHILL	48,710	2,839.50	370.75	—	699.62	75.57	40.45	—
EVERETT	48,424	917.71	35.08	69.11	758.08	—	—	442.75
CHELSEA	45,816	1,023.79	1.30	59.75	998.12	—	—	1,584.00
CHICOPEE	43,930	558.89	15.30	11.50	520.00	—	—	64.80
SALEM	43,353	6,568.00	4,773.31	60.72	482.87	—	50.50	—
FITCHBURG	40,692	2,974.38	1,686.73	52.20	669.64	—	—	1,022.35
WALTHAM	39,247	4,209.24	3,130.76	172.65	615.00	—	—	500.00
TAUNTON	37,355	3,522.68	527.54	196.63	724.01	—	198.52	155.75
REVERE	35,680	377.62	50.00	—	791.01	—	—	2,007.50
BEVERLY	25,086	553.57	199.80	—	325.12	—	—	2.50
NORTHAMPTON	24,381	318.29	41.75	39.00	343.77	—	10.00	—
GLOUCESTER	24,204	2,682.49	2,238.55	47.00	237.54	21.08	—	—
MELROSE	23,170	389.94	233.50	92.00	375.86	—	—	—
LEOMINSTER	21,810	602.67	341.46	142.15	132.44	6.50	10.43	—
ATTLEBORO	21,769	435.48	65.00	193.50	102.13	—	—	—
NORTH ADAMS	21,621	430.14	—	333.95	241.98	—	—	218.54
PEABODY	21,345	629.95	187.35	71.24	362.14	—	9.20	—
WESTFIELD	19,775	1,763.65	34.95	46.28	182.08	—	1,480.32	20.00
WOBURN	19,434	434.77	—	38.50	278.50	117.52	—	—
GARDNER	19,399	2,635.67	2,426.75	3.55	205.37	—	—	—
MARLBOROUGH	15,587	1,771.75	503.64	756.59	225.02	—	286.50	—
NEWBURYPORT	15,084	2,939.18	2,000.00	600.00	305.93	30.75	—	2.50
39 Cities	2,940,335	\$213,233.56	\$65,137.85	\$10,710.86	\$113,880.50	\$722.84	\$8,950.94	\$13,830.57

¹ Includes inspection of oil and petroleum.

² Armory.

³ Includes \$1.20 forest fires.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. HEALTH			C. SANITATION			D Other Health and Sanitation
			Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	
BOSTON	781,188	\$179,809.57	\$8,784.30	\$97,229.53	\$10,840.36	\$13,443.06	\$48,112.72	—	\$1,399.00
WORCESTER	195,311	110,308.80	19,832.62	19,723.12	782.20	5,550.35	63,540.32	—	880.19
SPRINGFIELD	149,900	29,918.17	5,297.07	10,282.56	1.00	11,342.95	16.00	\$1,561.94	1,416.65
FALL RIVER	113,674	34,713.05	2,129.21	30,865.73	403.10	—	—	—	1,322.01
CAMBRIDGE	113,643	29,956.34	2,840.14	14,151.67	660.85	394.68	11,909.00	—	2,648.99
NEW BEDFORD	112,597	39,566.14	7,315.50	23,045.08	142.38	5,805.62	8.57	—	—
SOMERVILLE	103,908	11,659.80	6,794.50	1,474.00	2,565.09	48.69	777.52	—	—
LYNN	102,320	34,016.75	4,885.41	19,695.47	514.88	—	8,920.99	—	—
LOWELL	100,234	17,219.20	760.67	8,480.22	—	240.28	7,253.00	—	—
LAWRENCE	88,068	18,471.68	426.40	13,118.27	300.00	1,731.99	2,895.02	—	485.03
QUINCY	71,983	35,269.77	1,950.06	10,860.42	999.15	13,744.51	7,715.63	—	—
NEWTON	68,276	1,366.82	800.07	362.85	203.90	—	—	—	—
BROCKTON	63,797	151,895.13	330.00	9,491.25	—	118,340.93	23,444.38	—	288.57
MEDFORD	38,714	13,737.47	759.95	2,716.85	2,283.40	584.17	7,413.10	—	—
MALDEN	38,036	13,830.82	6,598.16	2,242.23	1,355.36	219.17	6,594.44	—	193.46
HOLYOKE	36,537	14,944.54	1,813.52	8,333.70	3,507.26	713.81	68.46	—	502.79
PITTSFIELD	49,677	9,800.91	2,203.08	839.29	—	6,758.54	—	—	—
HAVERHILL	48,710	14,424.68	3,510.73	10,938.47	161.40	14.50	—	—	499.58
EVERETT	48,424	2,566.76	878.48	924.29	338.80	423.19	—	—	—
CHELSEA	45,816	3,002.28	442.50	2,559.78	—	—	—	—	—
CHICOPEE	43,930	7,591.76	2,500.00	7,230.76	21.00	334.80	5,497.92	—	—
SALEM	43,353	17,435.04	6,505.32	5,032.80	44.20	2,890.25	—	—	—
FITCHBURG	40,692	10,447.50	1,727.70	5,666.89	462.66	10,399.77	11,250.00	—	—
WALTHAM	39,247	23,178.60	575.68	480.00	473.15	18,918.55	—	—	787.86
TAUNTON	37,355	24,603.23	—	4,875.49	21.33	2,762.92	—	—	—
REVERE	35,680	4,014.33	—	425.01	8.00	91.15	—	—	—
BEVERLY	25,086	3,467.75	818.40	2,988.54	91.80	—	—	—	25.85
NORTHAMPTON	24,381	3,499.85	130.00	3,248.40	—	—	—	—	30.30
GLOUCESTER	24,204	2,359.85	184.96	2,072.66	102.23	—	—	—	—
MELROSE	23,170	10,161.28	57.00	488.00	—	5,848.78	3,767.50	—	—
LEMINSTER	21,810	2,981.75	22.27	779.09	—	2,180.39	—	—	—
ATTLEBORO	21,769	1,724.10	198.00	1,526.10	—	—	—	—	—
NORTH ADAMS	21,621	1,730.80	52.50	1,238.56	92.50	401.92	—	—	37.82
PEABODY	21,345	29,079.61	1,411.00	2,302.73	1,306.05	25,273.38	—	—	—
WESTFIELD	19,775	4,314.74	—	1,828.55	—	1,180.14	—	—	—
WOBURN	19,434	25,425.88	88.00	70.71	70.90	25,267.17	—	—	—
GARDNER	19,399	2,520.69	274.71	919.14	—	1,255.94	—	—	—
MARLBOROUGH	15,587	16,243.66	1,846.38	115.71	—	14,281.57	—	—	—
NEWBURYPORT	15,084	1,944.45	161.30	1,783.15	—	—	—	—	—
39 Cities	2,940,335	\$961,283.55	\$93,013.75	\$330,327.07	\$26,532.95	\$290,145.17	\$209,184.57	\$1,561.94	\$10,518.10

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	781,188	\$31,531.11	\$30,364.22	—	—	—	\$433.80	\$733.09
WORCESTER	195,311	32,065.57	32,065.57	—	—	—	441.00	—
SPRINGFIELD	149,900	65,954.53	58,965.82	\$3,647.91	—	\$3,340.80	—	—
FALL RIVER	115,274	397.49	254.29	35.33	—	—	87.37	20.50
CAMBRIDGE	113,643	6,483.45	2,210.38	4,273.07	—	—	—	—
NEW BEDFORD	112,597	16,113.96	14,273.91	1,840.05	—	—	—	—
SOMERVILLE	103,908	4,350.47	4,350.47	—	—	—	—	—
LYNN	102,320	306.05	306.05	—	—	—	—	—
LOWELL	100,234	386.84	386.84	—	—	—	—	—
LAWRENCE	83,068	51.25	14.50	—	—	—	—	36.75
QUINCY	71,983	3,498.60	3,498.60	—	—	—	—	—
NEWTON	65,276	24,803.74	24,803.74	—	—	—	—	—
BROCKTON	63,797	2,424.73	1,935.50	489.23	—	—	—	—
MEDFORD	59,714	841.05	255.55	585.50	—	—	—	—
MALDEN	58,036	136.70	—	126.70	—	—	—	—
HOLIOKE	58,537	3,809.06	2,626.76	1,182.30	—	—	—	—
PITTSFIELD	49,677	2,244.84	1,313.20	134.44	\$1,000.00	27.86	—	—
HAVERHILL	48,770	360.04	117.85	242.19	468.65	—	—	247.99
EVERETT	48,424	709.58	—	709.58	—	—	—	—
CHELSEA	43,816	143.50	143.50	—	—	—	—	—
CHICOPEE	43,930	59.44	59.44	—	1,060.54	—	—	—
SALEM	43,353	1,119.98	103.73	207.00	—	—	—	—
FITCHBURG	40,692	2,115.33	2,115.33	—	—	—	—	—
WALTHAM	39,247	916.95	891.95	—	—	—	—	25.00
TAUNTON	37,355	—	—	—	—	—	—	—
REVERE	35,680	7.00	—	—	183.76	—	—	7.00
BEVERLY	25,086	348.35	164.59	—	—	—	—	—
NORTHAMPTON	24,381	5,162.34	5,162.34	—	—	—	—	—
GLOUCESTER	24,204	1,348.63	1,348.63	—	—	—	—	—
MELROSE	23,170	861.23	861.23	40.00	—	—	—	—
LEOMINSTER	21,810	1,039.48	764.48	—	—	—	—	275.00
ATTLEBORO	21,769	705.61	705.61	—	—	—	—	—
NORTH ADAMS	21,621	140.30	140.30	—	—	—	—	—
PEABODY	21,345	84.00	69.00	15.00	—	—	—	—
WESTFIELD	19,775	3,858.51	3,858.51	—	—	—	—	—
WOBURN	19,434	1,122.83	188.05	934.78	—	—	—	—
GARDNER	19,399	201.58	171.08	—	30.50	—	—	—
MARLBOROUGH	15,587	2,563.00	2,563.00	—	—	—	—	—
NEWBURYPORT	15,084	16.00	16.00	—	—	—	—	—
39 Cities	2,940,335	\$219,005.41	\$197,270.02	\$13,315.78	\$2,274.80	\$3,837.31	\$962.17	\$1,345.33

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
5. Charities.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E	F
			Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State		
BOSTON	781,188	\$861,899.34	\$414.58	\$5,374.88	\$6,116.01	\$66,662.40	\$285,529.59	\$9,519.97	\$288,282.70	\$194,779.51	\$5,219.70
WORCESTER	195,311	413,965.90	6,817.28	2,747.07	916.90	34,344.71	88,516.27	2,615.45	30,398.36	249,609.86	—
SPRINGFIELD	144,900	124,621.43	597.17	41,299.98	2,710.75	11,618.96	52,485.98	720.66	15,084.99	—	2.94
FALL RIVER	115,274	83,912.96	2,304.13	2,304.13	452.79	8,976.80	37,430.34	—	13,072.62	21,676.28	—
CAMBRIDGE	113,643	55,724.51	1,830.18	1,830.18	1,198.67	3,674.84	1,425.88	1,211.18	13,072.62	46,383.76	—
NEW BEDFORD	112,597	79,897.14	2,442.18	1,810.00	1,808.60	20,690.96	36,332.58	51.33	16,761.49	—	—
SOMERVILLE	103,908	112,597.14	1,095.98	6,088.55	376.76	22,578.97	63,548.58	855.07	18,354.56	—	—
LYNN	102,320	103,110.16	1,708.11	1,105.14	415.20	12,339.97	69,842.64	17,699.10	17,699.10	—	—
LOWELL	100,234	58,326.82	—	2,087.88	—	4,037.92	15,537.28	1,082.92	35,580.82	—	—
LAWRENCE	85,068	34,143.08	—	1,433.34	721.05	1,402.00	15,795.14	624.00	14,167.55	—	—
QUINCY	71,983	218,148.15	56.12	—	881.83	6,704.41	5,105.14	1,802.84	6,152.53	—	—
NEWTON	65,276	21,705.75	304.35	828.53	2,133.99	2,620.91	3,794.73	3,794.73	11,164.78	—	15.85
BROCKTON	63,797	43,398.71	2,726.06	6,737.71	1,797.70	8,359.60	12,961.64	2,337.36	8,488.64	—	—
MEDFORD	59,714	41,916.13	—	555.95	1,459.64	7,697.47	13,135.85	2,127.32	17,939.90	—	—
MALDEN	58,036	70,662.66	1,639.66	2,179.41	—	15,300.90	47,760.70	558.12	3,223.87	—	—
HOLYOKE	56,537	47,529.27	258.91	2,712.71	—	13,379.19	20,003.45	—	11,774.75	—	—
ROSLINDALE	49,677	25,925.04	216.90	2,079.78	—	10,240.92	11,559.94	—	17,764.51	—	—
HAVERHILL	48,710	127,885.27	2,659.02	3,932.26	52.75	10,240.92	16,610.48	—	81,654.16	—	—
EVERETT	48,424	58,207.02	—	—	1,168.14	17,074.43	25,884.09	41,949.76	12,130.59	—	—
CHelsea	43,816	157,663.34	46.87	586.03	1,487.87	16,868.99	108,237.90	1,385.22	29,683.36	—	—
CHICPEE	43,320	31,769.41	1,357.55	—	819.20	5,538.46	14,138.61	—	10,640.24	—	—
SALEM	43,353	43,353	—	2,931.65	565.87	27,190.23	44,643.90	1,358.40	14,937.42	—	—
FITCHBURG	40,692	86,027.31	—	1,364.46	1,504.46	7,883.64	19,359.39	1,188.33	11,854.18	—	—
WALTHAM	39,247	59,131.32	8.00	2,840.96	231.15	14,508.70	21,030.25	1,439.34	19,072.92	143,514.34	—
TAUNTON	37,355	17,801.25	2,634.47	452.15	92.00	2,776.65	7,610.80	—	3,395.18	—	—
REVERLY	35,680	49,741.71	—	—	573.00	1,963.65	24,351.84	1,256.07	21,397.15	—	—
NORTHAMPTON	25,086	34,823.96	—	3,080.64	1.50	8,692.25	14,668.99	698.13	7,082.45	—	—
GLoucester	24,381	11,442.70	226.66	714.28	4,658.29	3,945.78	220.00	1,577.69	2,251.47	—	—
GLoucester	24,204	11,995.18	—	998.43	90.00	1,637.64	7,011.44	—	847.16	—	—
LEominster	23,170	2,872.76	—	—	50.00	51.45	1,924.15	—	2,633.76	—	—
LEominster	21,810	18,816.89	2,484.09	49.20	360.45	5,801.12	7,488.27	475.50	4,246.52	—	—
ATTLEBORO	21,769	22,745.10	—	25.00	116.00	12,212.17	5,669.91	—	1,030.23	—	—
NORTH ADAMS	21,621	18,996.31	999.35	5,216.50	—	3,872.43	7,877.80	521.40	3,104.56	58,410.74	—
PEABODY	21,345	74,557.20	3,836.98	124.50	5,187.33	3,271.69	3,165.35	—	2,498.40	—	—
WESTFIELD	19,775	10,262.50	237.89	130.90	673.82	3,555.44	4,061.90	1,601.71	4,764.01	—	70
Woburn	19,434	24,000.00	289.25	241.00	1,560.84	4,061.90	4,061.90	—	1,475.84	—	—
GARDNER	15,399	22,223.26	3,803.15	2,076.81	9.58	6,877.07	7,980.81	485.34	5,776.50	—	—
MARLBOROUGH	15,087	18,921.82	—	104.00	3,835.24	6,606.25	2,845.44	—	3,969.38	—	—
NEWBURYPORT	15,084	12,473.35	170.01	695.00	—	4,793.52	—	—	—	—	—
39 Cities	2,940,335	\$3,445,850.20	\$37,430.59	\$106,929.01	\$30,995.95	\$409,538.84	\$1,138,520.92	\$52,687.63	\$752,738.15	\$911,719.77	\$5,289.34

¹ Institutions Department: Child Welfare Division, \$4,469.70; Parker Hill Buildings, \$700; Steamer Geo. A. Hibbard and Launch James J. Minot, \$50.

² Includes \$75 from individuals. ³ Includes \$27 from individuals. ⁴ Includes \$28 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
6. Soldiers' Benefits.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . . .	781,188	\$49,376.62	\$27,769.00	\$14,624.00	\$1,440.72	\$5,542.90
WORCESTER . . .	195,311	15,965.19	7,479.00	5,428.06	612.73	2,445.40
SPRINGFIELD . . .	149,900	5,580.35	3,474.00	1,573.50	—	532.85
FALL RIVER . . .	115,274	6,241.35	3,222.00	2,778.75	—	240.60
CAMBRIDGE . . .	113,643	7,120.60	4,813.00	1,834.50	66.00	407.10
NEW BEDFORD . . .	112,597	5,426.87	2,263.00	1,842.75	48.71	1,272.41
SOMERVILLE . . .	103,908	7,101.20	3,556.00	3,374.00	100.00	71.20
LYNN . . .	102,320	10,473.57	7,111.00	2,965.00	397.57	—
LOWELL . . .	100,234	6,912.80	4,756.00	1,773.45	200.00	183.35
LAWRENCE . . .	85,068	2,757.00	1,522.00	1,235.00	—	—
QUINCY . . .	71,983	1,644.00	1,524.00	120.00	—	—
NEWTON . . .	65,276	2,288.50	1,628.00	630.50	—	30.00
BROCKTON . . .	63,797	6,168.75	4,605.00	1,091.50	142.25	330.00
MEDFORD . . .	59,714	1,436.50	1,299.00	127.50	—	10.00
MALDEN . . .	58,036	3,729.54	3,377.25	175.25	177.04	—
HOLYOKE . . .	56,537	1,705.50	1,147.00	516.00	—	42.50
PITTSFIELD . . .	49,677	2,526.40	1,259.00	415.00	200.00	652.40
HAVERHILL . . .	48,710	3,616.75	2,791.00	725.75	100.00	—
EVERETT . . .	48,424	3,348.08	1,808.00	1,499.08	—	41.00
CHELSEA . . .	45,816	3,515.50	2,171.00	1,254.50	—	90.00
CHICOPEE . . .	43,930	357.50	185.00	172.50	—	—
SALEM . . .	43,353	4,144.50	2,935.00	1,116.50	93.00	—
FITCHBURG . . .	40,692	2,056.50	1,612.00	177.50	242.00	25.00
WALTHAM . . .	39,247	1,347.50	1,085.00	162.50	100.00	—
TAUNTON . . .	37,355	1,833.50	1,266.00	367.50	200.00	—
REVERE . . .	35,680	2,668.50	1,821.00	847.50	—	—
BEVERLY . . .	25,086	1,038.50	1,001.00	37.50	—	—
NORTHAMPTON . . .	24,381	522.82	386.00	30.00	—	106.82
GLOUCESTER . . .	24,204	3,521.00	2,239.00	1,206.00	76.00	—
MELROSE . . .	23,170	2,256.77	1,378.00	112.50	77.40	688.87
LEOMINSTER . . .	21,810	1,113.18	514.00	305.00	—	294.18
ATTLEBORO . . .	21,769	834.00	539.00	195.00	100.00	—
NORTH ADAMS . . .	21,621	998.00	536.00	394.00	—	68.00
PEABODY . . .	21,345	649.50	492.00	157.50	—	—
WESTFIELD . . .	19,775	1,833.25	1,010.00	100.00	60.00	663.25
WOBURN . . .	19,434	1,645.50	399.00	1,246.50	—	—
GARDNER . . .	19,399	1,380.61	637.00	177.50	64.00	502.11
MARLBOROUGH . . .	15,587	2,157.00	1,364.00	237.00	—	556.00
NEWBURYPORT . . .	15,084	3,053.00	2,326.00	685.00	42.00	—
39 Cities . . .	2,940,335	\$180,346.20	\$109,299.25	\$51,711.59	\$4,539.42	\$14,795.94

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Schools.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	781,188	\$402,014.88	\$103,239.48	\$240,306.43	\$5,010.68	\$53,458.29
WORCESTER . . .	195,311	172,392.24	1,920.90	141,512.25	19,950.33	9,008.76
SPRINGFIELD . . .	149,900	264,022.36	2,345.26	124,671.19	2,800.33	134,205.58
FALL RIVER . . .	115,274	20,797.21	805.30	18,187.60	62.07	1,742.24
CAMBRIDGE . . .	113,643	23,886.18	—	3,138.81	119.61	20,627.76
NEW BEDFORD . . .	112,597	49,253.85	2,661.06	43,347.72	509.30	2,735.77
SOMERVILLE . . .	103,908	18,174.29	—	15,791.77	—	2,382.52
LYNN . . .	102,320	45,579.36	3,739.53	16,898.39	2,837.69	22,103.75
LOWELL . . .	100,234	69,402.95	4,616.34	64,215.19	136.46	434.96
LAWRENCE . . .	85,068	5,182.70	1,071.07	3,473.84	637.79	—
QUINCY . . .	71,983	14,719.46	106.08	9,049.58	375.53	5,188.27
NEWTON . . .	65,276	12,521.77	2,353.52	7,794.70	1,665.02	708.53
BROCKTON . . .	63,797	8,986.44	4,540.85	3,063.75	114.01	1,267.83
MEDFORD . . .	59,714	36,792.83	3,090.80	3,166.49	227.16	30,308.38
MALDEN . . .	58,036	3,331.54	—	1,240.76	313.63	1,777.15
HOLYOKE . . .	56,537	12,454.16	601.54	8,874.71	256.57	2,721.34
PITTSFIELD . . .	49,677	11,655.18	621.19	10,441.07	191.62	401.30
HAVERHILL . . .	48,710	14,046.23	2,201.75	10,252.72	1,036.76	555.00
EVERETT . . .	48,424	6,648.55	1,477.10	2,709.19	1,874.12	588.14
CHELSEA . . .	45,816	3,468.28	748.76	636.88	698.90	1,383.74
CHICOPEE . . .	43,930	1,795.74	768.00	145.20	529.49	353.05
SALEM . . .	43,353	2,578.49	510.08	1,017.22	180.97	870.22
FITCHBURG . . .	40,692	30,004.90	678.65	8,666.16	184.86	20,475.23
WALTHAM . . .	39,247	7,785.18	1,257.81	4,016.44	—	2,510.93
TAUNTON . . .	37,355	40,769.08	6,370.70	33,993.67	9.82	394.89
REVERE . . .	35,680	2,063.28	1,027.65	697.23	5.58	332.82
BEVERLY . . .	25,086	18,613.78	660.04	12,762.44	260.01	4,931.29
NORTHAMPTON . . .	24,381	25,854.30	1,072.87	14,766.82	177.02	9,837.59
GLOUCESTER . . .	24,204	1,767.72	240.02	350.84	1,005.51	171.35
MELROSE . . .	23,170	4,724.84	2,395.54	1,849.02	109.59	370.69
LEOMINSTER . . .	21,810	7,171.79	348.31	4,206.74	71.38	2,545.36
ATTLEBORO . . .	21,769	1,179.88	326.21	194.34	398.99	260.34
NORTH ADAMS . . .	21,621	9,030.52	—	8,736.58	213.94	80.00
PEABODY . . .	21,345	1,234.53	600.25	230.70	26.81	376.77
WESTFIELD . . .	19,775	26,969.84	—	12,809.97	—	14,160.14
WOBURN . . .	19,434	6,581.33	4,458.47	1,335.00	31.86	756.00
GARDNER . . .	19,399	10,372.95	685.95	8,725.50	299.17	662.33
MARLBOROUGH . . .	15,587	9,493.08	7,925.97	860.16	439.45	267.50
NEWBURYPORT . . .	15,084	3,531.19	—	1,927.28	234.45	1,369.46
39 Cities . . .	2,940,335	\$1,406,852.88	\$165,467.05	\$846,064.08	\$42,996.48	\$352,325.27

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1930	A	B	C
		TOTAL RECEIPTS	Fines, Rentals and Sales	Miscella- neous
BOSTON	781,188	\$25,191.12	\$24,362.09	\$829.03
WORCESTER	195,311	5,088.30	5,048.95	39.35
SPRINGFIELD	149,900	—	—	—
FALL RIVER	115,274	2,110.28	2,110.28	—
CAMBRIDGE	113,643	1,213.06	1,213.06	—
NEW BEDFORD	112,597	1,252.80	1,252.80	—
SOMERVILLE	103,908	2,388.87	2,388.87	—
LYNN	102,320	2,380.68	2,380.68	—
LOWELL	100,234	555.90	555.90	—
LAWRENCE	85,068	894.12	868.52	25.60
QUINCY	71,983	3,457.12	3,276.76	180.36
NEWTON	65,276	10,333.21	9,992.74	340.47
BROCKTON	63,797	1,928.03	1,928.03	—
MEDFORD	59,714	1,903.76	1,899.51	4.25
MALDEN	58,036	2,445.94	2,445.94	—
HOLYOKE	56,537	—	—	—
PITTSFIELD	49,677	—	—	—
HAVERHILL	48,710	1,515.39	1,515.39	—
EVERETT	48,424	1,053.45	1,051.80	1.65
CHELSEA	45,816	980.92	973.19	7.73
CHICOPEE	43,930	814.86	799.69	15.17
SALEM	43,353	1,033.81	995.96	37.85
FITCHBURG	40,692	676.00	676.00	—
WALTHAM	39,247	1,331.64	1,297.06	34.58
TAUNTON	37,355	464.91	450.52	14.39
REVERE	35,680	251.80	251.80	—
BEVERLY	25,086	350.96	350.96	—
NORTHAMPTON	24,381	906.65	906.65	—
GLOUCESTER	24,204	—	—	—
MELROSE	23,170	1,312.06	1,312.06	—
LEOMINSTER	21,810	1,182.69	1,182.69	—
ATTLEBORO	21,769	929.46	918.12	11.34
NORTH ADAMS	21,621	650.62	650.62	—
PEABODY	21,345	—	—	—
WESTFIELD	19,775	—	—	—
WOBURN	19,434	261.68	261.68	—
GARDNER	19,399	—	—	—
MARLBOROUGH	15,587	84.15	84.15	—
NEWBURYPORT	15,084	825.60	386.15	439.45
39 Cities	2,940,335	\$75,769.84	\$73,788.62	\$1,981.22

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . . .	781,188	\$125,093.97	\$77,613.26	—	\$47,480.71	—
WORCESTER . . .	195,311	32,144.67	3,823.95	\$28,320.72	—	—
SPRINGFIELD . . .	149,900	49,393.88	3,425.71	44,711.22	1,256.95	—
FALL RIVER . . .	115,274	—	—	—	—	—
CAMBRIDGE . . .	113,643	4,779.93	202.75	3,525.25	1,051.93	—
NEW BEDFORD . . .	112,597	4,545.55	788.00	—	3,757.55	—
SOMERVILLE . . .	103,908	897.75	29.50	130.00	738.25	—
LYNN . . .	102,320	7,146.45	25.00	7,121.45	—	—
LOWELL . . .	100,234	6,617.52	6,617.52	—	—	—
LAWRENCE . . .	85,068	280.00	280.00	—	—	—
QUINCY . . .	71,983	—	—	—	—	—
NEWTON . . .	65,276	2,000.37	—	345.97	1,654.40	—
BROCKTON . . .	63,797	615.26	13.96	4.50	596.80	—
MEDFORD . . .	59,714	—	—	—	—	—
MALDEN . . .	58,036	—	—	—	—	—
HOLYOKE . . .	56,537	547.50	39.79	458.50	—	\$49.21
PITTSFIELD . . .	49,677	751.00	325.00	—	426.00	—
HAVERHILL . . .	48,710	271.41	270.01	1.40	—	—
EVERETT . . .	48,424	12,490.58	56.75	12,433.83	—	—
CHELSEA . . .	45,816	19.35	—	19.35	—	—
CHICOPEE . . .	43,930	—	—	—	—	—
SALEM . . .	43,353	14,616.92	2,460.33	11,444.18	692.87	19.54
FITCHBURG . . .	40,692	3.92	3.92	—	—	—
WALTHAM . . .	39,247	125.00	125.00	—	—	—
TAUNTON . . .	37,355	241.95	—	241.95	—	—
REVERE . . .	35,680	—	—	—	—	—
BEVERLY . . .	25,086	830.00	—	250.00	580.00	—
NORTHAMPTON . . .	24,381	—	—	—	—	—
GLOUCESTER . . .	24,204	1,384.52	973.82	122.85	287.85	—
MELROSE . . .	23,170	770.60	—	5.75	296.35	468.50
LEOMINSTER . . .	21,810	265.00	—	265.00	—	—
ATTLEBORO . . .	21,769	130.00	130.00	—	—	—
NORTH ADAMS . . .	21,621	145.00	—	145.00	—	—
PEABODY . . .	21,345	17.07	—	17.07	—	—
WESTFIELD . . .	19,775	88.40	88.00	.40	—	—
WOBURN . . .	19,434	50.00	—	50.00	—	—
GARDNER . . .	19,399	5,043.67	—	—	5,043.67	—
MARLBOROUGH . . .	15,587	170.95	170.95	—	—	—
NEWBURYPORT . . .	15,084	—	—	—	—	—
39 Cities . . .	2,940,335	\$271,478.19	\$97,463.22	\$109,614.39	\$63,863.33	\$537.25

TABLE V.—Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B					C		D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous
		On Deposits		On Taxes	On Special Assessments	PUBLIC TRUST FUNDS									
		Charity	School			Library	Cemetery (for General Care)	Other		Investment Funds					
BOSTON .	\$1,540,008.27	\$86,936.37	\$486,242.59	\$111,188.55	\$70,100.88	\$28,637.20	\$26,807.00	\$598.75	\$678,403.43	\$44,974.14	\$6,119.36				
WORCESTER .	225,277.17	30,549.52	132,547.46	15,542.07	20,325.07	1,674.94	6,694.71	—	13,021.11	2,084.73	2,837.36				
SPRINGFIELD .	164,825.54	48,135.71	97,959.25	15,303.98	2,002.35	—	—	—	348.30	—	1,076.31				
FALL RIVER .	116,756.54	9,006.03	103,539.79	—	—	2,417.98	2,763.60	—	1,465.00	—	2,512.80				
CAMBRIDGE .	77,510.72	7,673.48	63,741.50	559.48	143.22	35.47	1,379.71	—	—	—	647.00				
NEW BEDFORD .	79,562.21	10,476.02	63,741.50	1,583.48	75.05	3,019.04	14,101.40	—	—	3,762.81	1,649.08				
SOMERVILLE .	49,293.97	3,344.72	34,319.83	1,672.75	183.91	249.80	1,100.37	—	—	882.47	1,920.00				
LYNN .	60,689.71	5,114.80	42,877.14	103.94	1,659.47	175.83	4,044.49	—	873.12	5,396.48	772.34				
LOWELL .	82,975.56	9,233.39	67,505.56	711.94	1,659.47	187.17	4,975.25	45.50	—	—	—				
LAWRENCE .	45,119.99	11,309.42	34,699.99	—	—	—	—	—	—	—	—				
QUINCY .	122,077.64	11,309.42	67,200.57	20,235.62	3,191.70	16,642.89	1,303.10	150.63	54.19	701.40	2,043.71				
NEWTON .	93,766.80	3,034.12	39,345.63	29,120.28	702.17	2,916.77	2,140.60	—	12,845.31	3,534.73	127.19				
BROCKTON .	52,658.43	8,029.75	36,079.64	3,546.95	4,625.28	—	376.81	—	—	—	—				
MEDFORD .	62,690.69	11,978.86	34,244.05	11,267.34	2,556.71	1,250.00	150.26	—	1,243.47	731.55	—				
MALDEN .	77,862.37	9,503.07	42,128.51	146.39	87.07	—	25,170.02	—	95.76	31,710.00	566.70				
HOLYOKE .	85,378.91	17,599.51	33,564.79	408.57	1,469.34	—	—	—	60.00	—	294.21				
PITTSFIELD .	34,027.82	7,653.77	21,534.60	4,545.24	—	—	—	—	—	—	183.98				
HAVERHILL .	59,127.86	9,813.63	33,838.20	642.91	2,931.88	203.34	8,296.21	52.27	343.39	3,006.03	—				
EVERETT .	37,933.11	5,696.86	21,792.17	1,448.01	140.32	4,345.17	4,306.95	—	400.00	—	—				
CHELSEA .	82,559.91	1,948.38	79,530.73	103.67	748.80	—	812.99	376.18	—	—	—				
CHICOPEE .	33,891.23	9,421.92	22,521.71	9.63	6,197.70	1,152.40	2,828.13	2,255.76	1,347.86	—	758.63				
SALEM .	39,373.34	5,082.55	19,703.95	46.36	18,624.51	312.30	2,037.10	—	2,458.42	3,940.05	365.93				
FITCHBURG .	51,163.44	6,094.21	43,141.13	2,495.77	1,106.50	—	914.47	211.98	—	—	611.68				
WALTHAM .	25,837.38	4,066.24	31,062.57	7,037.63	—	—	1,819.04	—	—	—	461.87				
TAUNTON .	49,325.37	1,986.00	21,087.06	1,335.00	—	—	—	—	—	—	139.93				
REVERE .	45,662.33	5,341.29	37,836.08	1,971.40	—	—	—	—	—	—	461.87				
BEVERLY .	20,864.90	4,925.16	9,216.50	1,466.65	—	—	—	—	—	—	139.93				
NORTHAMPTON .	34,734.54	2,262.80	8,904.13	13.60	—	—	—	—	—	—	13.32				
GLoucester .	19,769.21	7,147.57	7,772.39	9,445.23	—	—	—	—	—	—	—				
MELROSE .	35,093.78	3,202.41	21,692.62	2,76.76	—	—	—	—	—	—	231.87				
LEOMINSTER .	13,515.65	3,165.11	8,939.60	17.97	—	—	—	65.61	—	175.48	116.81				
ATTLEBORO .	27,933.26	2,964.00	6,544.35	467.41	—	—	—	—	3,245.57	3,716.50	—				
NORTH ADAMS .	7,402.22	2,193.74	4,531.22	67.57	—	—	—	—	—	519.76	—				
PEABODY .	15,709.72	1,676.01	11,818.95	57.26	—	—	—	—	—	—	—				
WESTFIELD .	20,497.51	5,521.80	14,451.28	46.35	—	—	—	72.09	72.09	313.58	—				
WOBURN .	29,436.08	9,351.35	12,051.52	2,193.69	—	—	—	12.70	118.79	369.30	6.23				
GARDNER .	13,066.66	2,539.46	8,310.48	—	—	—	—	16.80	—	—	1,553.95				
MARLBOROUGH .	15,589.90	3,276.90	10,007.16	234.84	—	—	—	—	—	—	1.81				
NEWBURYPORT .	22,007.18	980.55	8,286.68	—	—	—	—	—	4,642.76	1,193.59	—				
39 Cities	\$3,670,877.31	\$389,132.89	\$1,802,543.80	\$244,056.13	\$155,860.42	\$66,031.42	\$150,690.59	\$4,497.06	\$723,186.16	\$107,012.60	\$27,866.24				

TABLE VI. Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON . . .	\$79,135,153.25	\$61,493,952.94	\$298,705.79	\$158,418.09	\$1,560,074.10	\$4,764.85	\$428,425.16	\$873,258.56	\$2,910,587.28	\$8,307,550.21	\$72,745.81	\$3,026,660.46
Worcester . . .	14,074,765.46	11,136,899.25	33,840.26	14,656.04	338,806.07	—	279,451.07	300,744.25	838,727.97	805,804.66	56,243.82	269,591.47
Springfield . . .	11,476,218.67	9,178,102.30	32,131.74	53,187.71	292,092.65	—	106,819.22	333,621.91	590,693.76	724,743.78	164,825.90	172,444.53
Fall River . . .	6,832,292.04	5,812,727.17	18,383.36	6,530.34	135,985.07	211.62	459.66	125,443.16	162,288.68	365,328.79	32,419.66	173,759.31
New Bedford . . .	6,732,559.36	6,357,264.78	23,912.56	4,686.91	99,252.13	5,877.46	11,759.87	135,451.71	286,294.97	391,637.21	42,662.51	110,925.33
Cambridge . . .	6,782,425.42	5,688,113.62	17,179.31	10,187.43	196,704.13	7.10	8,653.35	123,321.25	211,352.34	367,722.40	45,266.20	49,251.97
Somerville . . .	4,772,001.11	3,747,392.52	17,171.78	8,704.61	76,139.67	—	55,093.29	143,078.10	231,025.52	444,155.15	62,195.05	88,531.58
LYNN . . .	5,475,023.83	4,336,310.72	21,537.46	14,383.02	85,597.92	—	41,389.05	153,917.85	225,782.24	445,078.86	42,875.56	42,875.56
LOVELL . . .	5,095,023.75	4,209,244.63	13,679.18	16,811.90	107,206.29	—	23,959.91	104,822.97	181,567.44	321,872.24	34,881.84	47,034.16
LAWRENCE . . .	5,445,286.25	4,178,149.00	13,888.30	7,497.00	92,948.16	—	13,560.36	95,556.72	177,141.42	250,519.88	29,189.98	122,077.64
QUINCY . . .	5,415,039.28	4,185,149.00	9,182.73	3,660.67	96,684.15	—	93,363.03	163,377.87	129,147.05	415,319.85	37.50	131,003.09
WINTON . . .	3,870,753.52	3,057,541.31	9,182.73	5,833.55	50,335.39	—	39,977.48	120,731.13	229,097.13	261,576.18	17,062.75	79,415.87
DROUGHT . . .	3,137,867.89	2,425,562.58	8,641.25	6,163.38	40,016.19	—	81,411.52	122,741.71	135,577.05	210,693.81	41,305.98	65,754.42
MALDEN . . .	3,189,538.35	2,547,151.56	7,269.10	4,219.24	38,261.11	—	58,176.51	88,591.97	134,409.04	196,852.66	25,475.60	89,131.56
HOLYOKE . . .	2,715,887.84	2,885,101.51	10,840.88	7,937.66	87,371.19	—	17,636.87	79,030.06	87,369.37	1,455,221.39	—	85,378.91
PITTSBURG . . .	2,730,612.19	2,102,967.99	8,936.57	4,688.32	42,903.80	—	82,266.16	89,548.16	61,360.19	167,219.74	172.00	60,307.82
EVERETT . . .	2,082,408.72	1,783,727.63	6,332.71	7,027.03	51,157.07	—	19,992.73	86,884.80	173,624.31	175,189.80	22,576.12	48,254.69
CHelsea . . .	2,539,655.00	2,038,364.43	8,918.46	6,803.28	33,868.98	66.00	25,218.14	53,240.79	193,554.37	198,534.37	99,784.69	39,891.23
CHICPEE . . .	1,863,980.93	1,467,000.50	4,687.00	2,648.00	54,195.20	68.45	18,072.94	37,133.09	193,876.46	171,672.61	4,573.74	11,331.15
SALEM . . .	2,365,636.58	1,833,550.34	4,750.73	7,112.68	37,350.68	85.40	9,111.02	63,902.08	139,183.64	214,562.03	17,705.97	51,163.44
WALTHAM . . .	2,361,063.48	1,833,550.34	4,750.73	7,112.68	37,350.68	—	36,728.34	60,629.07	105,831.70	130,618.01	19,716.86	50,581.68
TAUNTON . . .	2,431,184.79	1,753,002.50	4,759.12	1,799.27	48,230.13	—	7,555.21	65,522.01	240,940.42	171,584.60	12,208.19	42,712.69
BEVERLY . . .	2,087,695.11	1,433,285.07	3,409.48	3,159.47	33,639.35	—	36,728.34	60,629.07	105,831.70	130,618.01	12,208.19	42,712.69
NORTHAMPTON . . .	1,704,635.86	1,142,968.46	5,481.11	3,159.47	26,486.70	—	7,975.35	31,328.83	68,732.33	120,732.01	—	45,662.33
GLOUCESTER . . .	1,178,132.31	893,309.80	3,409.48	3,159.47	26,486.70	—	7,975.35	31,328.83	68,732.33	120,732.01	—	45,662.33
MELROSE . . .	1,534,843.59	1,238,741.29	2,923.50	1,331.38	24,406.89	98.04	39,512.85	59,228.75	99,137.52	75,794.58	12,282.60	20,894.90
LEMINSTER . . .	1,006,981.16	768,428.06	2,297.50	1,331.38	24,406.89	—	8,925.87	35,386.27	38,347.71	104,689.25	3,704.50	34,734.54
ARTHEBORG . . .	949,022.97	749,022.97	3,278.28	1,595.68	19,364.55	—	8,925.87	35,386.27	38,347.71	104,689.25	1,205.00	19,769.21
NORTH ADAMS . . .	1,196,196.92	779,081.01	2,381.66	1,094.23	17,714.24	—	2,360.04	35,363.08	34,280.69	75,336.63	16,169.69	35,093.78
PEABODY . . .	1,612,921.28	926,677.90	2,357.00	3,691.95	13,076.38	—	2,508.57	29,528.70	29,769.21	92,590.12	9,674.94	13,515.65
WESTFIELD . . .	1,401,399.26	771,754.48	4,712.76	2,674.14	39,331.13	—	1,558.40	30,890.38	33,001.61	108,010.01	6,592.02	7,402.22
WOBURN . . .	1,182,696.92	950,606.92	1,816.42	961.75	11,171.41	—	2,508.57	29,528.70	29,769.21	92,590.12	6,592.02	7,402.22
WARDEN . . .	913,903.74	702,820.86	4,207.32	1,522.50	13,012.21	118.07	8,536.54	30,890.38	32,577.49	91,284.40	6,124.39	15,709.51
MARLBOROUGH . . .	812,259.83	637,010.82	974.59	486.92	13,119.78	—	4,638.41	21,874.17	32,466.94	63,853.06	1,669.00	16,200.07
NEWBURYPORT . . .	619,056.76	448,305.82	1,667.79	940.50	12,640.40	—	2,684.78	24,711.77	26,239.76	79,765.76	73.00	22,007.18
39 Cities . . .	\$213,544,863.57	\$167,429,554.72	\$660,244.21	\$383,320.21	\$4,112,670.29	\$12,728.43	\$1,748,157.43	\$4,253,944.31	\$8,561,515.13	\$20,197,561.91	\$637,034.39	\$5,548,132.54

1 Includes \$9 from administration of trust funds.

2 Includes \$25 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — Maintenance of Departments.
1. General Government.

CITIES.	Population of 1930	A TOTAL EX- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	781,188	\$2,197,780.33	\$93,417.83	\$101,626.70	\$92,113.36	\$834,329.77	\$247,292.67
WORCESTER	195,311	427,680.88	16,127.93	26,491.89	176,015.12	153,322.39	55,723.55
SPRINGFIELD	149,900	414,150.34	4,150.52	13,331.42	173,551.59	118,321.79	104,795.02
FALL RIVER	115,274	186,151.95	3,085.19	3,324.99	94,191.96	61,963.95	23,585.86
CAMBRIDGE	113,643	252,909.96	13,116.78	13,367.78	100,155.47	81,924.99	44,344.94
NEW BEDFORD	112,597	221,270.84	9,006.48	14,412.00	75,601.04	76,707.57	45,543.75
SOMERVILLE	103,908	226,915.37	16,722.00	25,847.97	86,416.79	74,328.92	23,599.69
LYNN	102,320	171,529.78	6,107.00	9,457.49	74,943.00	63,460.06	17,562.23
LOWELL	100,234	235,019.86	9,026.27	13,107.34	82,711.11	101,211.37	28,963.77
LAWRENCE	85,068	169,741.49	6,531.90	12,172.99	61,831.36	61,831.36	24,597.41
QUINCY	71,983	156,936.26	392.35	10,210.44	72,441.78	55,840.26	11,912.18
NEWTON	65,276	196,235.22	1,492.36	8,008.55	64,951.87	90,321.17	32,361.28
BROCKTON	63,797	163,376.86	9,943.17	7,373.25	63,555.94	63,861.06	27,094.25
MEDFORD	59,714	151,464.46	3,250.49	9,270.13	59,101.33	53,424.43	19,725.40
MALDEN	58,036	94,168.10	984.96	6,984.60	47,478.51	33,755.14	2,699.36
HOLYOKE	56,537	162,784.68	2,462.32	9,169.49	59,773.42	59,706.83	33,149.98
PITTSFIELD	49,677	93,833.53	10,688.52	2,008.31	43,484.69	40,179.01	5,699.20
HAVERHILL	48,710	104,034.08	10,688.52	14,674.14	46,220.55	27,403.99	15,735.40
EVERETT	48,424	119,039.64	8,910.74	9,394.02	51,690.92	40,667.32	6,598.86
CHELSEA	45,816	116,083.50	1,534.87	9,675.64	38,413.76	29,210.34	29,873.02
CHICOPEE	43,930	107,804.23	7,926.68	5,874.65	49,666.11	30,121.43	20,607.17
SALEM	43,353	93,808.55	4,847.07	7,065.84	38,125.37	36,249.79	4,440.87
FITCHBURG	40,692	91,037.33	5,577.47	4,934.19	35,386.44	35,011.82	10,837.57
WALHAM	39,247	122,075.14	5,430.75	8,624.88	40,233.14	50,402.12	17,237.53
TAUNTON	37,555	75,369.26	3,007.59	6,221.90	33,814.27	23,730.74	16,171.60
REVERLY	35,680	105,520.65	100.00	14,332.48	48,373.77	28,617.54	7,758.39
BEVERLY	35,086	99,171.42	53,076.63	3,153.43	22,303.31	21,053.60	8,308.55
NORFOLK	24,981	83,905.20	2,087.49	4,690.41	36,058.13	21,993.82	22,308.27
GLoucester	24,904	75,823.49	2,648.66	1,839.10	28,427.21	33,320.68	17,297.70
MELROSE	23,170	46,119.45	3,388.23	4,478.86	27,618.37	7,808.21	11,785.63
LEONHART	21,810	61,655.03	166.84	1,140.61	25,334.99	19,946.91	3,493.33
ATLEBORO	21,769	50,082.68	3,294.54	4,160.22	28,236.99	10,118.66	17,030.02
NORTH ADAMS	21,621	62,810.43	2,051.90	3,690.51	18,894.39	16,044.20	3,304.51
PEABODY	21,345	43,985.51	1,778.66	2,561.61	26,663.36	20,663.36	7,073.63
WESTFIELD	19,775	58,543.32	2,531.60	3,361.06	17,547.94	10,465.18	4,027.84
WOBURN	19,434	37,933.62	3,288.75	2,580.45	20,347.41	11,987.51	5,359.65
GARDNER	19,399	43,563.77	466.11	1,265.03	14,692.69	6,285.61	5,515.13
MARLBOROUGH	15,387	28,224.57					
NEWBURYPORT	15,084						
39 Cities	2,940,335	\$7,176,587.41	\$271,652.49	\$422,786.59	\$2,960,871.51	\$2,547,491.26	\$973,785.56

TABLE VII. — Maintenance of Departments — Continued.
I D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
BOSTON	\$921,113.36	\$94,988.16	\$81,028.90	\$276,261.88	\$371,826.87	\$32,114.71	\$64,892.84
WORCESTER	176,015.12	34,569.74	172,735.82	—	57,275.24	7,266.82	4,167.50
SPRINGFIELD	173,551.59	29,068.90	25,515.60	44,898.13	71,022.86	483.94	2,562.16
FALL RIVER	94,191.96	14,346.39	8,165.08	16,024.53	21,345.66	—	34,310.30
CAMBRIDGE	100,155.47	23,777.63	13,904.35	—	27,961.22	5,156.11	3,356.16
NEW BEDFORD	75,601.04	14,260.40	13,347.31	—	20,967.33	3,234.50	761.50
SOMERVILLE	86,416.79	10,214.36	14,299.63	—	29,139.20	3,127.65	945.95
LYNN	74,943.00	9,182.12	11,594.42	21,440.50	29,075.09	3,750.00	2,900.87
LOWELL	62,139.73	12,533.45	13,020.75	—	25,138.32	4,278.29	10,490.30
LAWRENCE	72,441.87	10,426.33	11,482.25	18,405.81	16,874.52	2,029.95	2,320.87
QUINCY	72,441.87	8,339.37	9,535.86	21,068.15	31,762.06	254.04	1,472.00
NEWTON	64,951.87	11,470.01	12,576.12	—	24,214.87	—	2,868.38
BROCKTON	63,555.94	6,780.35	8,470.84	22,706.41	20,676.33	33.47	1,350.00
MEDFORD	59,101.33	9,572.86	3,138.13	—	19,499.04	—	1,697.52
MALDEN	47,478.51	9,998.18	19,536.12	—	19,499.04	—	1,445.17
HOLYOKE	59,773.42	9,875.69	5,251.45	10,985.69	22,045.01	613.37	1,633.00
PITTSFIELD	43,484.69	6,028.34	10,021.00	15,550.00	20,080.36	672.60	1,174.20
HAVERHILL	46,220.55	12,364.43	13,105.95	—	16,874.58	—	1,202.99
EVERETT	51,690.92	9,326.57	9,274.59	14,898.23	16,019.78	—	2,171.75
CHelsea	38,413.76	4,513.28	18,609.48	—	13,613.80	1,517.20	160.00
CHICOPEE	49,666.11	8,235.18	6,543.69	16,777.51	16,044.03	—	1,815.70
SALEM	38,125.37	4,421.12	5,621.09	9,717.34	17,315.82	250.00	1,050.00
SPRINGFIELD	35,386.44	5,529.43	11,562.83	—	13,730.18	—	500.00
WALTHAM	40,233.14	7,794.25	11,827.60	—	12,623.63	—	1,987.66
TAUNTON	33,814.27	6,677.97	11,991.06	—	12,672.39	623.00	1,849.85
REVERLY	48,373.77	4,559.87	7,230.50	—	15,580.18	850.00	1,788.61
GLoucester	33,156.05	5,250.76	4,930.98	18,364.61	14,612.21	—	755.00
NORTHAMPTON	22,305.34	6,034.74	2,897.26	7,587.10	6,310.78	—	315.48
MELROSE	36,058.18	6,300.84	6,064.31	6,584.75	12,690.82	162.33	1,328.35
LEominster	28,427.21	5,189.14	5,752.05	9,673.86	9,180.00	125.50	569.60
ATLEBORO	22,037.85	4,778.92	3,886.40	4,822.31	7,499.54	415.68	635.00
NORTH ADAMS	27,618.37	4,375.99	4,342.25	7,042.05	11,256.69	—	601.39
PEABODY	25,334.99	4,362.66	11,091.90	—	8,580.43	—	300.00
WESTFIELD	28,236.99	4,053.87	3,266.13	9,063.08	10,828.91	120.00	1,025.00
Woburn	18,894.39	2,153.05	18,626.29	—	7,555.05	—	440.00
GARDNER	26,663.36	6,010.57	3,821.20	7,210.39	7,838.13	—	1,763.07
MarLBOROUGH	17,547.94	3,410.59	1,527.88	4,723.01	7,886.46	—	—
NEwBURYPORT	20,347.41	4,508.33	17,339.86	—	7,255.46	370.76	873.00
	14,692.69	3,898.55	15,200.27	—	5,255.62	—	338.25
39 Cities	\$2,960,871.51	\$436,182.39	\$621,581.20	\$593,432.75	\$1,084,804.83	\$65,049.92	\$159,820.42

1 Treasurer and collector.

TABLE VII. — *Maintenance of Departments* — Continued.
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Super- intendent of Buildings	Election and Registration	Miscellaneous
Boston	\$834,329.77	\$258,507.87	\$50,200.83	—	\$86,174.74	—	\$36,751.08	\$276,808.70	\$135,886.55
Worcester	153,322.39	16,346.78	22,868.11	\$6,684.45	—	\$17,144.63	\$30,366.34	51,848.41	8,063.67
Springfield	118,321.79	13,918.22	21,593.33	2,600.00	9,231.48	—	27,275.18	26,257.56	15,546.02
Fall River	61,963.95	12,980.41	11,094.02	85.04	—	18,796.07	2,741.98	33,885.97	2,415.31
Cambridge	81,924.99	9,171.30	16,060.57	4,008.07	—	9,991.40	6,892.37	10,893.44	2,643.00
New Bedford	76,707.37	5,618.08	24,170.37	4,332.13	—	26,142.21	8,808.14	20,940.86	2,489.56
Somerville	74,328.92	7,328.81	17,149.35	7,717.34	—	12,065.27	8,293.75	14,485.68	2,375.11
LYNN	63,460.06	13,488.79	9,046.21	—	—	12,243.01	8,621.28	32,168.05	10,631.00
LOWELL	101,211.37	18,259.31	13,990.33	2,464.95	—	10,759.01	7,438.72	20,869.01	7,071.24
LAWRENCE	61,831.36	5,064.69	10,520.89	—	7,843.82	10,733.91	5,421.62	11,207.46	3,202.37
QUINCY	55,840.26	4,500.15	7,395.72	800.00	—	20,890.74	12,334.94	9,227.66	2,916.87
NEWTON	90,521.17	9,147.01	14,789.40	2,189.91	—	22,713.10	6,711.36	8,176.44	7,039.05
BROCKTON	63,861.06	13,497.91	9,860.59	—	—	17,703.01	—	9,968.10	3,890.99
MEDFORD	53,424.43	6,985.13	8,852.65	2,856.49	—	11,986.91	—	11,080.78	115.00
MALDEN	33,755.14	3,923.85	6,678.15	2,598.80	—	11,808.56	3,431.20	8,394.53	104.69
HOLIOES	59,706.83	3,669.84	8,466.09	4,910.65	—	11,657.51	1,072.00	5,279.53	1,546.24
PITTSFIELD	40,179.01	1,872.17	8,600.15	—	9,549.96	7,828.17	—	8,330.14	1,361.97
HAVERTHILL	27,403.99	2,456.61	7,875.16	1,346.28	—	14,934.46	2,460.50	6,181.30	—
EVERETT	40,667.32	3,786.98	7,974.33	2,441.01	1,838.43	9,366.67	—	4,820.71	5,107.68
CHELSEA	30,121.34	3,432.50	8,149.01	4,060.36	—	9,563.66	—	4,164.13	318.00
CHICOPEE	30,210.43	6,258.79	5,906.27	2,275.90	—	10,786.53	4,843.62	5,338.76	9,334.55
SALAM	36,249.79	5,735.44	6,508.00	2,012.66	9,504.24	3,413.89	2,500.00	5,338.76	598.80
FITCHBURG	35,011.82	4,945.61	5,808.33	2,014.00	—	15,238.44	2,970.65	1,552.28	200.00
WALTHAM	50,402.12	8,212.27	8,178.10	1,600.00	—	11,833.30	—	2,923.93	75.45
TAUNTON	23,730.74	1,400.29	6,954.74	1,500.00	7,733.16	3,402.13	—	2,545.30	255.50
REVERE	29,517.54	3,811.93	4,386.87	—	4,400.00	6,868.48	—	3,922.44	299.33
BEVERLY	21,053.66	2,233.89	6,268.26	—	—	8,581.32	—	1,548.61	11.65
NORTHAMPTON	18,559.31	1,571.15	6,084.76	1,234.12	—	—	—	1,470.34	124.62
GLoucester	21,593.82	4,650.33	6,686.56	1,880.90	—	8,062.48	—	2,792.27	15.00
MELROSE	33,320.85	1,571.50	5,625.19	—	14,566.53	5,698.85	—	3,068.99	—
LEOMINSTER	22,836.29	3,752.37	2,495.48	—	—	—	—	1,842.47	2,068.60
ATTLEBORO	19,946.91	1,092.50	3,939.28	1,362.76	6,784.31	—	—	3,194.03	400.26
NORTH ADAMS	10,118.66	1,351.55	5,093.91	—	4,793.33	—	—	1,836.22	304.50
PEABODY	3,077.40	3,077.40	3,972.27	—	—	—	—	2,634.39	—
WESTFIELD	16,044.20	1,060.60	4,237.04	624.78	8,379.43	—	—	2,154.97	—
WORUN	2,643.33	4,681.76	4,981.76	542.47	—	—	—	—	—
GARDNER	2,086.60	2,643.33	2,775.36	—	—	3,600.48	—	—	—
MALDENBOROUGH	10,465.18	2,088.60	2,775.36	—	—	3,515.80	—	—	—
MARLBOROUGH	11,987.51	2,400.14	3,437.18	—	—	—	—	—	—
NEWBURYPORT	6,285.61	1,352.56	2,578.08	200.00	—	—	—	—	—
39 Cities	\$2,547,491.26	\$473,790.76	\$380,964.90	\$63,618.29	\$193,259.63	\$392,367.99	\$170,123.50	\$636,648.34	\$236,717.85

TABLE VII. — Maintenance of Departments — Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	781,188	\$10,481,307.47	\$5,858,362.41	\$4,114,141.23	\$20,737.84	\$430,604.62	\$52,063.02	\$5,398.35
WORCESTER	195,311	2,074,724.51	1,030,246.95	939,490.75	2,854.03	66,009.91	35,072.87	1,050.00
SPRINGFIELD	149,900	1,730,480.78	700,566.44	855,859.98	1,624.82	12,673.29	50,731.25	25.00
FALL RIVER	115,274	783,165.95	412,725.32	352,054.13	33.50	12,860.36	5,337.63	155.00
CAMBRIDGE	113,643	909,991.64	441,809.35	364,231.37	6,074.30	19,872.59	23,766.91	54,237.12
NEW BEDFORD	112,597	1,031,325.49	517,677.13	454,653.40	1,778.96	36,639.03	20,424.74	152.24
SOMERVILLE	103,908	799,129.03	357,732.30	371,041.03	2,029.94	17,446.00	12,675.43	38,204.33
LYNN	102,320	891,851.76	361,273.03	462,109.94	2,376.99	16,278.92	7,823.09	91,989.79
LOWELL	100,234	875,386.22	444,812.42	396,365.26	3,256.03	20,086.91	10,715.60	150.00
LAWRENCE	85,068	758,362.42	360,882.14	375,382.00	3,233.18	15,232.14	2,998.07	4,085.00
QUINCY	71,983	586,091.48	280,407.59	263,287.81	2,487.21	14,277.89	18,992.67	6,638.31
NEWTON	65,276	653,603.09	313,521.58	270,381.28	636.65	21,566.53	47,497.05	—
BROCKTON	63,797	588,964.36	224,326.44	330,228.09	346.61	13,737.94	18,475.58	1,849.70
MEDFORD	59,714	410,687.66	182,238.05	199,257.33	2,600.00	10,371.12	7,200.00	9,021.16
MALDEN	58,036	519,128.55	223,454.27	266,417.14	2,351.88	9,270.61	13,097.65	—
HOLYOKE	56,537	632,316.08	266,182.93	346,529.96	789.00	8,163.18	9,544.14	—
PITTSFIELD	49,677	317,403.42	153,866.89	138,025.58	1,175.81	10,941.28	3,628.17	9,765.69
HAYVERHILL	48,710	403,612.07	152,632.07	224,719.95	313.41	8,163.18	15,967.72	1,815.74
EVERETT	48,424	476,740.47	187,903.17	250,663.25	1,406.41	14,560.37	22,207.27	21,720.83
CHelsea	45,816	508,208.92	215,927.15	259,190.41	465.00	9,520.53	1,385.00	100.00
SALEM	43,930	324,306.65	132,113.49	181,154.34	—	8,671.60	2,267.22	16,619.49
CHICPEE	43,353	335,647.31	145,432.99	153,992.24	—	4,944.04	14,658.55	2,016.25
FITCHBURG	40,692	325,549.07	123,087.61	177,268.11	1,177.47	9,889.52	12,110.11	34,963.64
WALHAM	39,247	312,130.44	120,288.48	127,790.13	1,113.78	7,684.52	10,379.80	8,931.48
TAUNTON	37,355	276,289.77	117,534.03	136,901.38	69.11	3,822.43	8,941.27	9,433.31
REVERE	35,680	270,942.77	113,726.01	154,920.56	—	5,116.42	3,716.44	15,551.49
BEVERLY	25,086	272,584.18	110,608.99	134,610.15	—	5,765.13	6,219.61	60.00
NORHAMPTON	24,381	153,752.80	54,523.24	87,436.31	1,190.06	3,797.94	4,915.31	5,890.47
GLOUCESTER	24,204	217,186.74	83,394.27	104,033.29	626.57	5,765.13	4,342.61	250.00
NELMORSE	23,170	188,203.18	77,684.09	99,514.78	—	4,694.14	7,908.37	448.00
LEMINSTER	21,810	118,286.06	34,059.33	71,175.62	146.57	2,839.33	3,999.78	729.00
ATTLEBORO	19,084	190,814.03	61,618.60	121,480.75	688.57	2,663.09	4,227.97	5,236.16
NORTH ADAMS	21,621	134,453.96	59,761.64	65,681.53	—	5,460.09	17,204.05	914.64
PEABODY	21,345	195,150.53	57,761.59	113,810.16	2,788.45	2,567.38	5,842.00	20.00
WESTFIELD	19,775	121,658.38	49,876.61	60,563.94	1,186.65	4,032.06	13,712.88	300.00
WOBURN	19,434	125,668.11	41,927.09	64,509.43	6,203.21	6,203.21	6,324.25	—
GARDNER	19,399	105,417.63	31,320.39	61,569.78	243.00	3,020.47	13,518.32	—
MARLBOROUGH	15,587	105,199.61	43,949.66	44,468.16	—	951.84	14,728.08	1,053.50
NEWBURYPORT	15,084	90,276.78	37,665.72	35,877.64	—	—	—	—
39 Cities	2,940,335	\$29,295,989.34	\$14,232,941.46	\$13,227,398.22	\$66,801.80	\$918,941.02	\$528,923.28	\$320,983.56

TABLE VII. — *Maintenance of Departments — Continued.*2 B. *Police Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . .	\$5,858,362.41	\$5,283,523.35	\$293,649.88	\$68,191.13	\$82,405.92	\$130,592.13
WORCESTER . .	1,030,246.95	960,745.84	17,008.64	6,399.57	12,897.56	33,195.34
SPRINGFIELD . .	760,566.44	701,152.57	18,063.95	5,090.31	14,408.83	21,850.78
FALL RIVER . .	412,725.32	394,218.83	6,115.33	4,356.08	2,290.62	5,744.46
CAMBRIDGE . .	441,809.35	423,572.79	10,650.66	1,060.73	1,579.80	4,945.37
NEW BEDFORD . .	517,677.13	503,138.36	5,837.84	2,992.07	1,783.06	3,925.80
SOMERVILLE . .	357,732.30	345,387.53	5,522.00	2,508.56	512.17	3,802.04
LYNN . .	361,273.03	335,049.91	12,668.51	3,258.94	2,732.61	7,563.06
LOWELL . .	444,812.42	432,300.73	5,830.53	1,713.10	2,162.82	2,905.24
LAWRENCE . .	360,882.14	327,443.24	6,929.41	2,571.96	2,005.21	21,932.32
QUINCY . .	280,407.59	260,929.10	11,599.10	2,153.35	2,607.02	3,119.02
NEWTON . .	313,521.58	300,302.46	6,565.27	1,396.80	994.89	4,262.16
BROCKTON . .	224,326.44	208,630.85	6,968.51	2,088.56	2,240.30	4,398.22
MEDFORD . .	182,238.05	176,283.87	2,742.45	897.02	563.99	1,750.72
MALDEN . .	223,454.27	209,214.37	8,120.41	1,644.51	1,792.85	2,682.13
HOLYOKE . .	266,182.93	252,482.72	9,094.05	702.30	702.30	3,903.86
PITTSFIELD . .	153,866.89	140,910.45	8,084.89	1,620.23	255.41	2,995.91
HAVERHILL . .	152,632.07	141,874.27	7,552.38	800.99	560.60	1,843.83
EVERETT . .	187,903.17	181,931.33	2,260.96	730.64	991.69	1,988.55
CHELSEA . .	215,927.15	205,536.18	2,170.92	1,992.04	3,876.73	2,351.28
CHICOPEE . .	132,113.49	125,858.79	4,431.13	178.68	29.62	1,615.27
SALEM . .	145,432.99	138,002.58	2,870.88	1,340.80	1,022.05	2,196.68
FITCHBURG . .	123,087.61	108,657.74	5,900.03	1,288.52	4,917.20	2,324.12
WALTHAM . .	130,288.48	120,550.91	3,220.52	1,782.71	3,064.33	1,670.01
TAUNTON . .	117,534.03	109,697.46	3,692.97	1,074.61	1,523.36	1,545.63
REVERE . .	93,726.01	88,215.47	2,177.39	1,140.51	380.89	1,811.75
BEVERLY . .	110,668.99	102,604.19	4,592.79	676.07	777.46	2,018.48
NORTHAMPTON . .	54,523.24	50,881.95	1,831.74	658.89	150.43	1,000.23
GLOUCESTER . .	83,394.27	76,833.81	1,500.95	1,098.35	261.55	3,699.61
MELROSE . .	77,684.09	72,175.72	3,465.56	—	—	2,042.81
LEOMINSTER . .	34,059.33	31,120.75	1,681.62	—	498.60	758.36
ATTLEBORO . .	61,618.60	52,831.39	5,539.78	95.20	9.61	3,142.62
NORTH ADAMS . .	59,761.64	56,137.00	903.59	484.33	499.91	1,736.81
PEABODY . .	57,761.59	50,934.13	3,496.20	—	500.84	2,830.42
WESTFIELD . .	49,876.61	46,497.84	2,169.43	191.25	177.07	841.02
WOBURN . .	41,927.09	38,846.65	2,288.93	7.80	149.93	633.78
GARDNER . .	31,320.39	26,928.64	2,098.43	699.27	437.06	1,156.99
MARLBOROUGH . .	43,949.66	39,177.52	2,326.08	1,129.67	463.46	852.93
NEWBURYPORT . .	37,665.72	34,405.81	1,079.71	532.35	1,046.53	601.32
39 Cities	\$14,232,941.46	\$13,154,987.10	\$502,703.42	\$123,845.60	\$153,274.28	\$298,131.06

TABLE VII. — Maintenance of Departments — Continued.
 2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$4,114,141.23	\$3,645,777.01	\$173,986.90	—	\$111,301.90	\$154,394.64	\$28,680.78
WORCESTER	1,939,490.75	852,563.81	38,514.21	—	13,671.15	13,942.93	20,798.65
SPRINGFIELD	855,859.98	813,029.98	24,467.82	—	6,591.33	6,364.31	5,406.54
FALL RIVER	352,054.13	327,760.17	32,760.17	—	6,692.51	6,591.33	1,006.94
CAMBRIDGE	364,231.37	345,758.15	18,494.24	—	3,597.03	3,803.24	376.71
NEW BEDFORD	454,653.40	428,946.38	10,899.74	—	8,179.80	4,823.08	2,304.40
SOMERVILLE	371,041.03	343,957.48	12,770.66	—	6,776.56	3,353.20	3,983.98
LYNN	462,109.94	370,572.10	23,631.22	—	7,012.47	3,704.07	1,190.15
LOWELL	396,365.26	328,939.35	10,531.07	—	6,000.50	1,523.81	1,523.81
LAWRENCE	371,932.00	24,445.57	24,445.57	—	6,355.32	9,297.68	2,874.08
QUINCY	263,287.81	228,244.39	22,754.29	—	3,812.34	5,779.38	1,697.41
NEWTON	270,381.28	224,006.76	16,434.75	\$15,000.00	7,403.69	6,470.28	2,435.80
BROCKTON	330,228.09	278,832.09	33,006.24	—	5,433.69	8,890.81	2,418.67
MEDFORD	199,257.33	187,805.38	5,763.92	—	7,080.28	1,927.41	1,584.94
MALDEN	266,417.14	243,406.29	15,620.53	—	2,175.68	3,563.15	784.18
HOLYOKE	346,529.96	299,168.93	16,415.77	13,648.00	3,042.99	7,678.29	3,157.53
PITTSFIELD	138,025.58	128,278.70	2,763.90	—	6,401.44	2,283.47	1,659.09
HAYVERHILL	224,719.95	190,920.90	20,185.17	2,861.60	4,312.68	3,433.61	3,005.99
EVERETT	250,663.25	240,403.45	4,697.06	—	2,615.64	1,789.17	1,157.93
CHICPEA	259,190.41	247,234.62	2,924.76	2,492.00	2,807.85	3,578.79	152.39
SALEM	181,154.34	156,905.20	8,298.51	8,932.50	2,456.73	2,456.73	1,551.08
CHICHOPEE	153,992.24	138,016.79	5,437.19	—	3,236.93	6,814.75	466.58
FITCHBURG	177,268.11	162,566.33	7,388.61	3,095.00	4,435.62	2,403.70	473.85
WATNHAM	127,720.13	112,285.76	8,039.35	—	2,176.29	1,801.68	322.05
TAUNTON	136,991.38	121,652.17	7,931.76	—	3,615.39	1,810.92	1,981.14
REVERE	154,920.59	138,413.40	6,693.73	—	2,466.86	2,128.40	2,218.20
BEVERLY	134,610.15	120,837.50	6,994.69	—	3,575.22	2,009.60	593.14
NORTHAMPTON	87,456.31	78,767.11	4,663.42	—	1,926.08	1,457.32	642.38
GLOUCESTER	104,033.29	84,011.42	12,259.07	—	2,473.43	3,539.53	1,749.84
MELROSE	99,534.78	79,491.77	5,642.91	9,220.00	2,198.95	1,195.21	1,785.94
LEOMINSTER	71,175.62	47,206.04	4,929.68	16,020.00	1,436.29	1,321.98	261.63
ATTLEBORO	121,480.75	90,961.75	6,376.69	17,430.00	1,746.74	4,070.18	985.39
NORTH ADAMS	65,681.53	53,972.75	8,640.73	4,176.00	959.98	1,192.44	915.63
FAIRBORO	113,810.16	79,998.15	9,082.21	—	2,403.28	15,275.03	2,875.93
WESTFIELD	60,563.94	49,665.50	8,404.32	—	1,154.98	1,034.82	304.32
WOBURN	64,509.43	55,581.11	5,050.83	—	1,330.82	2,173.12	373.55
GARDNER	61,569.78	33,649.71	12,443.31	8,190.00	1,344.11	2,844.73	1,097.89
MARLBOROUGH	44,408.16	31,173.34	4,118.52	6,750.00	1,269.42	315.14	848.74
NEWBURYPORT	35,877.64	27,200.00	3,267.67	3,549.50	450.74	1,107.00	302.73
39 Cities	\$13,227,396.22	\$11,816,141.58	\$621,772.11	\$111,364.60	\$259,135.96	\$313,925.33	\$106,958.64

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA			INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous		
BOSTON	\$13,878.25	\$6,859.59	\$282,924.86	\$102,351.50	\$25,328.26	\$25,623.58	\$26,439.44	—	—	\$5,398.35	—	—	—
Worcester	—	2,854.03	24,290.36	14,495.19	27,224.36	10,674.23	48,398.61	\$100.00	—	1,030.00	\$25.00	—	—
Springfield	—	1,624.82	44,468.75	2,845.04	14,359.50	2,816.37	48,314.88	169.99	—	155.00	—	—	—
Fall River	—	33.30	1,153.20	4,897.08	6,320.08	9,902.88	5,167.64	—	\$52,699.62	139.69	1,537.50	12.55	—
Cambridge	737.60	6,074.30	13,757.50	11,446.39	8,114.69	10,300.29	13,864.03	—	38,204.33	2,100.00	75.00	—	—
New Bedford	—	1,041.36	12,198.74	—	12,983.90	3,344.60	10,124.44	—	39,814.79	—	150.00	—	—
Somerville	—	2,929.84	10,024.06	—	7,421.94	3,998.51	3,824.88	—	—	—	2,213.00	—	—
Somerville	—	3,276.39	7,316.77	—	8,962.15	6,946.91	3,768.69	—	—	—	5,534.31	—	—
LYNN	—	2,706.03	7,207.71	4,410.24	8,468.96	10,675.56	8,317.11	—	—	1,872.00	—	—	—
LOWELL	—	3,256.03	5,699.49	6,875.41	8,468.96	10,675.56	8,317.11	—	—	1,872.00	—	—	—
LAWRENCE	—	3,256.03	5,699.49	6,875.41	8,468.96	10,675.56	8,317.11	—	—	1,872.00	—	—	—
QUINCY	—	2,487.21	3,366.78	3,893.72	5,017.39	10,675.56	8,317.11	—	—	1,872.00	—	—	—
NEWTON	—	636.65	18,776.12	3,893.72	5,017.39	10,675.56	8,317.11	—	—	1,872.00	—	—	—
BROCKTON	—	346.61	2,638.00	5,701.84	2,790.41	31,189.71	16,307.34	—	—	1,849.70	—	—	—
MEDFORD	2,000.00	600.00	6,774.87	5,701.84	2,790.41	31,189.71	16,307.34	—	8,971.16	50.00	—	—	—
MALDEN	—	2,351.88	8,494.88	2,600.00	3,596.25	3,700.00	3,500.00	—	—	—	—	—	—
HOLYOKE	—	789.00	2,400.00	2,490.00	2,712.73	6,499.95	6,587.70	2,641.54	—	—	—	—	—
PITTSFIELD	—	1,175.81	3,125.16	2,793.71	4,380.05	2,121.82	4,780.78	703.82	—	—	—	—	—
HAVERHILL	—	313.41	3,540.48	2,372.84	1,502.24	245.05	2,679.30	—	—	—	—	—	—
EVERETT	—	1,406.41	9,953.67	2,372.84	2,249.86	8,173.94	7,793.78	—	—	—	—	—	—
CHelsea	—	465.00	4,574.82	—	4,606.70	—	—	—	—	—	—	—	—
CHICOPEE	—	—	3,300.00	150.00	4,945.71	1,385.00	—	—	—	—	—	—	—
SALEM	—	—	2,122.00	—	5,221.60	559.99	1,519.98	187.25	—	—	—	—	—
SPRINGFIELD	—	—	2,822.04	—	2,822.04	3,671.19	10,987.36	—	15,645.99	973.50	100.00	—	—
WALTHAM	—	—	2,806.94	2,294.74	4,787.84	7,303.77	4,769.09	37.25	—	1,916.25	—	—	—
TAUNTON	—	69.11	4,139.58	—	3,514.94	766.29	9,613.60	—	32,416.78	2,039.17	2,546.86	10.00	—
REVERLY	—	—	4,664.84	2,482.55	3,822.43	6,023.09	2,918.18	—	6,882.31	64.25	2.50	—	—
BEVERLY	—	—	3,066.75	2,482.55	1,999.03	2,371.64	3,414.98	—	9,366.56	214.50	25.00	—	—
NORTHAMPTON	—	—	2,290.68	2,267.79	2,467.19	2,804.63	3,422.63	—	15,311.99	5,840.47	50.00	—	—
GLoucester	873.77	316.29	64.85	2,267.79	1,239.47	550.92	4,322.63	41.76	—	—	—	—	—
MELROSE	—	626.57	1,881.58	2,571.00	2,298.81	703.53	3,639.08	76.08	—	—	—	—	—
LEominster	—	—	1,034.73	2,102.47	1,556.94	4,678.70	3,153.59	—	—	—	—	—	—
ATTLEBORO	—	146.57	521.35	943.92	1,374.06	1,999.89	1,999.89	—	—	—	—	—	—
NORTH ADAMS	300.00	388.57	101.01	—	2,562.08	—	298.60	124.37	—	—	—	—	—
PEABODY	—	—	1,317.44	1,940.00	2,202.65	—	10,042.17	2,275.44	5,211.16	914.64	20.00	—	—
WESTFIELD	2,788.45	—	946.27	—	1,621.11	—	4,244.37	180.00	—	—	—	—	—
Woburn	—	—	2,123.80	2,418.49	1,613.57	13,712.88	3,062.04	1,619.21	—	—	—	—	—
GARDNER	—	243.00	549.00	2,481.41	1,598.00	1,643.00	7,768.10	844.08	—	—	—	—	—
MARLBOROUGH	—	—	64.58	550.00	1,931.47	4,906.14	7,768.10	—	—	—	—	—	—
NEWBURYPORT	—	—	—	—	887.26	2,890.20	11,837.88	—	1,000.00	51.00	—	—	—
39 Cities	\$20,578.07	\$46,223.73	\$504,072.02	\$183,257.10	\$231,611.90	\$230,149.06	\$286,531.72	\$12,242.50	\$283,781.93	\$24,438.81	\$12,762.82	—	—

¹ Includes inspection of oil and petroleum.

² Includes planting and trimming trees.

TABLE VII. — *Maintenance of Departments — Continued.*3. *Health and Sanitation.*

CITIES.	Population of 1930	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	781,188	\$5,905,174.58	\$1,966,419.28	\$3,887,197.79	\$51,557.51
WORCESTER . . .	195,311	824,133.96	385,325.34	429,419.39	9,389.23
SPRINGFIELD . . .	149,900	869,444.54	229,393.80	623,736.52	16,314.22
FALL RIVER . . .	115,274	332,919.85	221,391.38	107,295.49	4,232.98
CAMBRIDGE . . .	113,643	684,745.51	153,736.49	529,509.02	1,500.00
NEW BEDFORD . . .	112,597	554,698.37	240,207.81	293,047.19	21,443.37
SOMERVILLE . . .	103,908	491,491.56	126,936.93	364,554.63	—
LYNN . . .	102,320	497,181.80	172,979.89	320,194.96	4,006.95
LOWELL . . .	100,234	439,349.96	160,382.17	268,153.31	10,814.48
LAWRENCE . . .	85,068	433,204.25	155,352.32	270,187.83	7,664.10
QUINCY . . .	71,983	430,902.66	128,627.55	296,959.12	5,315.99
NEWTON . . .	65,276	412,649.86	84,569.90	328,079.96	—
BROCKTON . . .	63,797	314,869.42	104,332.81	200,683.54	9,853.07
MEDFORD . . .	59,714	253,067.34	56,360.61	195,706.73	1,000.00
MALDEN . . .	58,036	271,764.88	79,613.90	184,157.33	7,993.65
HOLYOKE . . .	56,537	307,511.53	124,100.07	174,236.84	9,174.62
PITTSFIELD . . .	49,677	140,762.41	58,827.19	81,935.22	—
HAVERHILL . . .	48,710	176,652.09	96,902.32	73,577.78	6,171.99
EVERETT . . .	48,424	154,191.51	47,110.73	107,080.78	—
CHELSEA . . .	45,816	180,133.05	62,144.46	117,988.59	—
CHICOPEE . . .	43,930	117,114.20	42,346.26	74,767.94	—
SALEM . . .	43,353	164,686.24	66,535.09	96,835.63	1,315.52
FITCHBURG . . .	40,692	138,611.08	48,614.42	88,696.66	1,800.00
WALTHAM . . .	39,247	177,976.75	50,425.32	127,551.43	—
TAUNTON . . .	37,355	101,109.47	53,629.30	41,661.71	5,818.46
REVERE . . .	35,680	114,677.00	39,778.27	74,898.73	—
BEVERLY . . .	25,086	100,800.12	50,362.47	49,917.65	520.00
NORTHAMPTON . . .	24,381	50,218.63	27,228.88	21,080.45	1,909.30
GLOUCESTER . . .	24,204	67,790.59	32,988.71	34,801.88	—
MELROSE . . .	23,170	98,267.25	21,951.80	73,497.31	2,818.14
LEOMINSTER . . .	21,810	43,606.30	23,341.42	20,264.88	—
ATTLEBORO . . .	21,769	43,644.51	30,307.61	13,102.13	234.77
NORTH ADAMS . . .	21,621	49,696.37	23,616.64	23,136.63	2,943.10
PEABODY . . .	21,345	96,056.66	35,777.41	58,564.33	1,714.92
WESTFIELD . . .	19,775	41,996.20	22,074.38	19,145.96	775.86
WOBURN . . .	19,434	49,396.20	21,406.89	27,989.31	—
GARDNER . . .	19,399	67,985.27	40,150.03	27,835.24	—
MARLBOROUGH . . .	15,587	38,380.72	16,237.34	22,143.38	—
NEWBURYPORT . . .	15,084	37,777.27	17,745.17	20,032.10	—
39 Cities . . .	2,940,335	\$15,274,639.96	\$5,319,232.36	\$9,769,625.37	\$185,782.23

TABLE VII. — *Maintenance of Departments — Continued.*
§ B. Health.

CITIES.	A TOTAL EXPENSES	B			D Tuberculosis	E Vital Statistics	F. INSPECTION		
		General Expenses	Quarantine and Contagious Dis- ease Hospitals	C			School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,966,419.28	\$664,801.19	\$7,916.34	\$873,646.33	\$86,436.17	\$218,414.64	\$98,487.62	\$16,716.99	
WORCESTER	385,325.34	79,716.44	138,021.50	104,043.17	1,551.25	44,283.74	5,813.43	11,895.81	
SPRINGFIELD	228,393.80	41,003.71	39,641.16	75,436.26	2,186.00	61,331.19	3,803.23	7,492.25	
FALL RIVER	221,391.38	35,597.74	28,241.20	128,920.11	968.00	22,220.26	7,050.80	2,663.27	
CAMBRIDGE	153,736.49	31,337.13	20,708.99	57,640.38	405.80	31,885.87	7,055.00	4,703.32	
NEW BEDFORD	240,207.81	64,908.76	21,621.03	109,981.27	1,038.25	35,321.16	2,845.78	4,491.56	
SOMERVILLE	126,936.93	18,576.00	32,957.92	39,328.45	2,134.66	22,472.63	3,058.42	8,408.85	
LYNN	172,979.89	28,804.34	37,426.70	82,084.57	743.25	16,304.36	1,999.92	5,016.75	
LOWELL	160,382.17	51,221.89	22,183.09	49,049.91	2,209.20	26,071.58	1,804.00	7,842.50	
LAWRENCE	158,352.32	49,882.66	5,534.10	78,660.84	4,706.50	10,159.51	2,380.50	4,028.21	
QUINCY	126,627.55	26,286.35	12,089.49	72,446.75	815.59	13,362.25	1,402.70	2,224.42	
BROCKTON	84,569.90	13,420.17	26,224.66	23,616.09	739.38	19,285.38	400.00	884.22	
NEWTON	104,332.81	30,346.71	4,864.57	46,478.29	999.61	12,905.47	5,245.00	3,493.16	
MEDFORD	56,360.61	15,063.28	2,733.23	15,977.44	3,598.06	17,858.10	300.00	830.50	
MALDEN	79,613.90	14,077.63	29,422.61	27,025.15	104.75	8,039.98	600.00	343.78	
HOLYOKE	124,100.07	39,514.91	28,106.45	40,286.65	915.10	9,688.61	3,800.00	3,991.50	
PITTSFIELD	96,902.32	10,036.00	25,217.65	46,169.84	350.00	12,853.08	879.08	1,396.67	
HAVERTHILL	58,827.19	7,448.60	8,373.38	17,162.24	479.25	11,255.45	200.00	2,191.81	
EVERETT	47,110.73	10,527.08	6,155.18	31,741.75	541.75	8,878.10	2,900.60	1,400.00	
CHELSEA	62,144.46	1,275.79	20,883.15	20,883.15	184.00	10,124.68	950.00	1,909.60	
CHICOPPE	66,535.09	9,675.11	21,198.01	30,258.46	565.75	3,837.80	599.96	400.00	
SALM	48,614.42	5,913.44	11,559.26	15,034.20	531.25	10,543.22	1,788.78	3,244.27	
FITCHBURG	50,425.32	11,012.56	8,398.37	18,179.58	351.50	9,643.92	1,220.00	1,621.26	
WALTHAM	53,629.30	4,827.10	1,958.45	38,262.72	339.25	6,450.92	1,400.00	2,190.80	
TAUNTON	39,778.27	12,485.26	1,968.17	15,976.27	208.26	8,440.31	700.00	—	
REVERE	50,362.47	14,791.00	974.24	20,420.75	278.00	10,002.19	650.00	3,246.29	
DEVERLY	27,298.88	5,769.06	3,217.59	8,667.03	372.75	3,721.63	1,500.00	1,351.12	
NORTHAMPTON	22,958.71	9,164.94	7,715.59	17,653.79	409.25	4,145.36	1,800.00	99.78	
GLOUCESTER	21,931.80	6,894.10	2,827.40	11,396.26	231.02	3,348.61	284.41	800.00	
MELROSE	23,341.42	3,178.30	1,761.82	11,330.06	328.75	3,999.96	707.23	1,900.00	
LEOMINSTER	30,307.61	3,600.37	1,164.46	20,652.78	364.86	2,911.25	900.00	1,730.00	
ATTLEBORO	23,616.64	4,430.84	635.00	10,690.39	405.00	5,098.44	1,818.40	537.81	
NORTH ADAMS	35,777.41	9,033.50	3,476.80	14,892.44	285.45	5,019.96	1,379.65	1,379.36	
PEABODY	22,074.38	5,493.00	700.69	10,470.03	237.50	3,278.51	1,130.00	696.30	
WESTFIELD	21,406.89	6,324.22	2,881.65	5,633.33	196.80	4,730.77	1,230.00	339.42	
WOBURN	40,150.03	7,433.85	12,751.12	9,486.65	265.50	2,801.20	1,200.00	1,103.61	
GARDNER	16,237.34	4,165.93	2,457.40	5,747.31	265.50	2,801.20	600.00	1,103.61	
MARLBOROUGH	17,745.17	3,028.41	313.40	10,200.68	283.92	2,100.00	1,200.00	618.76	
NEWBURYPORT									
39 Cities	\$5,319,232.36	\$1,387,925.56	\$584,062.26	\$2,226,271.48	\$118,061.28	\$720,482.38	\$166,945.51	\$115,483.89	

TABLE VII. — *Maintenance of Departments — Continued.**3 C. Sanitation.*

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,887,197.79	\$604,611.73	\$199,304.83	\$2,138,127.76	\$945,153.47
WORCESTER . . .	429,419.39	115,814.57	—	225,077.41	88,527.41
SPRINGFIELD . . .	623,736.52	37,563.79	—	422,302.86	163,869.87
FALL RIVER . . .	107,295.49	3,587.21	—	84,314.29	19,393.99
CAMBRIDGE . . .	529,509.02	32,583.50	62,899.52	303,358.34	130,667.66
NEW BEDFORD . . .	293,047.19	46,287.11	—	187,872.88	58,887.20
SOMERVILLE . . .	364,554.63	14,590.19	57,486.20	227,652.31	64,825.93
LYNN . . .	320,194.96	94,894.31	—	195,677.13	29,623.52
LOWELL . . .	268,153.31	10,348.92	—	148,902.28	108,902.11
LAWRENCE . . .	270,187.83	6,113.61	—	228,252.26	35,821.96
QUINCY . . .	296,959.12	43,207.28	29,568.00	159,888.96	64,294.88
NEWTON . . .	328,079.96	72,179.56	26,832.27	147,831.29	81,236.84
BROCKTON . . .	200,683.54	78,593.86	—	101,919.29	20,170.39
MEDFORD . . .	195,706.73	7,000.00	33,045.48	122,161.25	33,500.00
MALDEN . . .	184,157.33	6,513.36	32,116.33	112,800.84	32,726.80
HOLYOKE . . .	174,236.84	11,531.88	—	124,588.94	38,116.02
PITTSFIELD . . .	81,935.22	44,549.43	—	17,950.00	19,435.79
HAVERHILL . . .	73,577.78	6,824.34	—	45,027.33	21,726.11
EVERETT . . .	107,080.78	12,230.53	26,783.81	55,220.82	12,845.62
CHELSEA . . .	117,988.59	6,589.16	25,369.88	57,460.00	28,569.55
CHICOPEE . . .	74,767.94	6,471.48	—	50,440.82	17,855.64
SALEM . . .	96,835.63	25,990.34	—	53,845.47	16,999.82
FITCHBURG . . .	88,696.66	25,240.90	—	29,431.24	34,024.52
WALTHAM . . .	127,551.43	18,668.98	16,607.82	62,265.98	30,008.65
TAUNTON . . .	41,661.71	11,814.72	—	12,224.00	17,622.99
REVERE . . .	74,898.73	13,835.40	19,754.57	36,368.98	4,939.78
BEVERLY . . .	49,917.65	17,166.77	—	20,032.30	12,718.58
NORTHAMPTON . . .	21,080.45	9,313.12	—	5,834.91	5,932.42
GLOUCESTER . . .	34,801.88	12,163.82	—	14,561.00	8,077.06
MELROSE . . .	73,497.31	11,736.71	12,806.13	39,832.98	9,121.49
LEOMINSTER . . .	20,264.88	9,791.37	—	4,908.00	5,565.51
ATTLEBORO . . .	13,102.13	3,930.13	—	2,471.63	6,700.37
NORTH ADAMS . . .	23,136.63	4,484.95	—	11,388.00	7,263.68
PEABODY . . .	58,564.33	39,937.58	—	7,132.54	11,494.21
WESTFIELD . . .	19,145.96	6,563.96	—	3,100.00	9,482.00
WOBURN . . .	27,989.31	9,976.54	10,745.84	2,526.93	4,740.00
GARDNER . . .	27,835.24	13,935.24	—	8,900.00	5,000.00
MARLBOROUGH . . .	22,143.38	13,689.42	—	4,666.89	3,787.07
NEWBURYPORT . . .	20,032.10	317.04	—	14,723.00	4,992.06
39 Cities . . .	\$9,769,625.37	\$1,510,642.81	\$553,320.68	\$5,491,040.91	\$2,214,620.97

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

Cities.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	781,188	\$3,637,445.20	\$199,859.32	\$1,394,834.34	\$206,949.68	\$500,295.44	\$61,531.53	\$968,042.63	\$275,932.26
WORCESTER	195,311	979,675.33	36,292.02	279,146.82	34,216.46	154,841.08	127,509.00	299,266.93	48,403.02
SPRINGFIELD	149,900	964,829.72	—	355,824.33	20,420.19	256,742.69	30,068.89	249,877.83	51,895.79
FALL RIVER	115,274	210,851.57	10,282.68	64,447.97	5,155.88	—	—	126,538.28	1,608.36
CAMBRIDGE	113,643	281,734.09	10,923.84	130,334.44	20,346.44	—	—	111,668.08	8,461.15
NEW BEDFORD	103,908	277,525.14	25,122.78	86,018.26	14,418.96	22,015.92	17,636.67	123,647.64	7,301.58
SOMERVILLE	103,908	371,502.46	8,892.43	156,283.46	26,422.95	39,496.19	115,479.57	125,479.57	6,291.19
LYNN	102,320	358,040.12	7,210.29	147,176.88	853.15	37,455.40	911.78	157,362.46	7,070.16
LOWELL	100,234	316,069.97	15,056.54	83,579.01	7,750.02	48,145.57	6,834.35	146,882.64	7,821.84
LAWRENCE	88,963	388,963.24	8,126.14	165,837.39	8,994.95	33,467.00	—	141,033.14	1,504.63
QUINCY	71,983	346,102.10	12,627.92	155,600.29	13,071.68	35,951.90	15,339.56	115,314.88	10,877.79
NEWTON	65,276	686,859.66	11,404.85	386,084.80	21,067.34	83,152.40	25,494.19	133,832.45	24,600.56
BROOKTON	63,797	311,853.69	151,291.82	151,291.82	20,422.82	21,237.74	—	98,232.30	9,264.16
MALDEN	59,714	185,258.21	7,700.00	60,543.08	12,500.00	18,000.00	19,900.00	52,165.13	14,450.00
MALDEN	58,036	15,423.89	74,438.16	4,302.75	18,685.72	18,685.72	17,983.83	60,756.16	8,982.46
HOLYOKE	56,537	262,218.09	3,500.00	78,569.06	37,444.49	100,710.08	323.73	32,327.14	9,343.59
PITTSFIELD	49,677	261,526.10	3,467.92	94,551.53	7,500.00	37,765.30	25,570.72	85,332.58	7,338.05
HAVERHILL	48,424	168,442.01	6,442.26	105,495.24	6,510.78	39,200.26	11,502.02	53,205.58	3,581.05
EVERETT	47,110	10,120.98	50,906.53	10,656.37	14,718.72	9,025.97	70,806.79	70,806.79	2,306.65
CHELSEA	43,816	187,013.38	4,559.48	114,340.16	5,874.51	9,323.81	6,238.63	44,547.81	2,128.98
CHICPEE	43,930	157,806.96	7,525.94	63,894.39	16,416.45	32,999.59	2,582.39	34,418.20	—
SALEM	43,353	255,516.93	10,544.75	137,961.89	13,971.99	9,970.88	13,544.65	66,817.82	2,704.95
FITCHBURG	40,692	273,309.46	—	151,515.38	7,945.77	38,203.51	5,966.89	69,323.56	354.35
WINTHAM	39,247	158,131.33	6,747.84	65,235.41	13,824.00	12,084.80	8,064.29	46,480.19	5,694.91
TAUNTON	37,355	197,244.58	5,508.48	145,232.82	4,933.98	8,077.13	214.99	32,500.00	777.18
REVERLY	35,680	112,097.95	1,147.67	50,866.17	372.38	9,253.26	12,480.56	38,827.22	12,003.63
BEVERLY	25,086	182,041.21	1,959.85	81,884.78	1,993.62	9,731.35	12,480.56	72,947.23	2,665.00
NORTHAMPTON	24,381	194,232.82	4,332.35	134,293.89	1,993.62	17,630.63	4,888.07	26,907.00	4,257.16
GROUPESTER	24,204	125,451.21	3,900.83	45,052.19	3,877.46	6,992.26	7,886.78	53,514.22	2,170.47
MELROSE	23,170	195,520.33	—	15,561.02	8,595.24	18,413.87	11,203.50	33,439.70	8,307.00
LEOMINSTER	21,810	118,477.95	4,405.89	72,551.98	—	13,397.16	—	23,742.92	—
ATTLEBORO	21,769	73,875.76	—	23,350.71	2,531.12	3,706.41	11,137.07	35,103.88	46.57
NORTH ADAMS	21,621	112,082.27	—	44,380.50	2,531.12	3,706.41	11,137.07	35,103.88	1,026.69
PEABODY	21,345	99,353.48	4,547.65	66,313.77	260.75	10,465.45	9,485.81	—	792.47
WESTFIELD	19,775	93,777.37	3,608.57	49,226.52	4,998.04	16,468.84	11,000.00	16,800.00	2,189.47
WOBURN	19,434	90,598.91	—	47,724.02	8,491.21	13,494.77	3,400.00	20,299.43	2,653.33
GARDNER	19,399	95,815.67	4,574.18	36,872.32	500.00	17,400.00	13,500.00	22,469.17	500.00
MALDENBOROUGH	15,587	106,682.48	4,826.53	56,468.68	249.38	15,635.02	—	29,431.37	51.50
NEWBURYPORT	15,084	75,901.23	2,355.42	33,844.66	897.65	11,841.34	4,375.13	21,956.35	630.68
39 Cities	2,940,335	\$13,242,446.14	\$463,139.29	\$5,457,504.66	\$583,857.12	\$1,783,220.60	\$495,611.00	\$3,902,646.78	\$556,488.69

¹ Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.
5. Charities.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. MOTHERS' AID		G Old Age Assistance	H Municipal General Hospitals	I Other Expenses
							By City	By Other Cities and Towns			
BOSTON	781,188	\$11,718,584.61	\$244,317.74	\$728,922.55	\$6,323,500.73	\$24,175.23	\$831,697.97	\$5,451.38	\$68,007.50	\$3,172,388.17	\$320,123.34
WORCESTER	195,311	1,897,241.45	49,777.65	99,010.17	1,107,265.44	31,948.08	84,714.48	1,356.69	2,364.50	520,804.44	—
SPRINGFIELD	149,900	1,083,800.17	49,256.76	120,776.22	855,543.15	11,114.49	33,478.76	3,493.39	10,126.44	—	—
FALL RIVER	115,274	835,890.91	21,072.79	75,043.29	490,043.15	18,965.43	46,760.00	1,390.30	25,520.81	157,095.34	—
CAMBRIDGE	113,643	714,930.51	22,736.11	51,936.94	337,861.41	33,964.16	78,701.00	1,638.02	13,812.00	174,280.84	—
NEW BEDFORD	112,597	699,939.87	71,851.37	73,851.37	520,264.90	30,206.52	53,228.98	571.99	10,667.50	—	—
SOMERVILLE	103,908	411,014.98	21,248.61	17,419.68	314,418.43	19,743.75	35,479.00	821.84	13,710.61	—	—
LYNN	102,320	600,250.25	16,922.86	42,686.69	391,555.06	9,413.34	99,083.30	—	40,289.00	—	—
LOWELL	100,234	553,299.72	16,654.20	102,873.60	310,124.03	14,010.72	96,213.79	1,437.09	17,489.44	—	—
LAURENCE	95,063	70,730.41	10,057.19	89,786.67	201,027.64	14,010.72	36,847.54	1,211.18	17,789.44	—	—
QUINCY	71,983	480,651.62	7,180.40	12,109.46	113,921.81	5,215.22	16,940.71	1,927.01	15,949.11	—	—
NEWTON	63,797	123,119.54	9,291.90	13,103.13	58,700.20	7,381.95	27,939.41	538.00	8,808.37	—	356.52
BROCKTON	63,797	334,964.70	4,477.70	46,238.67	238,531.73	13,307.26	23,172.35	312.00	20,930.00	—	2,974.93
MEDFORD	58,036	229,239.96	3,624.36	7,357.36	83,394.22	5,167.04	19,963.14	324.09	8,809.73	—	—
MAIDEN	56,537	235,364.97	6,617.19	23,307.81	201,889.27	10,212.00	7,421.00	786.67	3,125.03	—	—
HOLYOKE	49,677	369,810.70	12,974.46	53,318.31	251,088.99	8,388.47	33,551.00	1,490.47	8,399.00	—	—
PITTSFIELD	48,710	230,651.80	8,048.51	25,079.00	171,655.72	1,298.67	8,919.28	—	15,630.62	—	—
HAVERHILL	48,424	579,578.43	8,436.22	44,473.04	226,625.72	13,420.08	47,501.65	300.26	11,722.12	227,399.60	—
EVERETT	45,816	442,057.07	10,072.26	—	383,825.89	6,689.43	27,593.48	—	8,775.66	4,800.09	—
CHELSEA	43,930	440,248.41	9,747.92	—	335,757.60	28,217.70	53,382.35	3,276.89	9,865.95	—	—
CHICOPEE	43,353	329,502.48	10,955.25	20,513.07	261,289.00	7,970.56	26,415.17	—	2,359.43	—	—
SALEM	43,353	381,748.44	13,056.02	24,460.50	272,087.20	14,130.49	33,653.07	1,225.15	21,268.85	—	1,267.16
FITCHBURG	40,692	449,719.86	7,417.88	19,312.69	166,546.72	15,339.51	30,452.19	—	9,925.58	200,725.29	—
WALTHAM	39,247	319,393.06	4,729.49	18,466.34	228,495.81	5,431.10	40,999.82	—	21,270.50	—	—
TAUNTON	37,355	169,246.57	4,565.53	24,180.64	121,657.50	8,202.74	9,437.00	—	1,197.16	—	—
REVERLY	35,686	149,068.63	4,104.63	—	123,293.86	3,645.65	15,637.49	—	2,387.00	—	—
BEVERLY	25,080	166,345.88	7,536.35	19,380.57	111,178.13	4,262.19	14,819.24	—	9,169.40	—	—
NORTHAMPTON	24,381	84,397.55	4,532.69	9,292.58	59,892.85	2,264.08	2,387.00	—	6,028.35	—	—
GLoucester	24,204	136,225.01	3,890.26	18,500.15	101,747.53	1,238.65	5,484.60	—	218.23	—	5,145.59
LEINSTER	23,170	47,126.53	2,038.79	—	31,190.06	6,889.56	2,395.25	—	4,472.87	—	—
WATERBURY	21,810	128,297.02	4,120.22	14,644.12	83,874.27	6,514.48	13,295.44	—	5,848.49	—	—
ARTLEBORO	21,769	157,524.20	4,095.97	7,361.87	115,352.91	2,545.43	2,584.75	—	15,564.24	—	—
NORTH ADAMS	21,621	108,411.53	4,079.12	10,925.06	78,644.13	3,968.81	10,019.03	243.30	8,069.99	—	—
PEABODY	21,345	169,931.25	4,843.08	22,212.15	49,301.38	6,644.13	8,153.00	—	6,546.00	72,281.51	—
WESTFIELD	19,775	66,920.38	4,067.79	10,178.86	44,943.65	892.34	4,264.00	—	2,573.74	—	—
WOBURN	19,434	106,258.59	2,876.75	7,253.61	73,392.55	4,554.94	12,291.50	2,853.74	3,035.50	—	—
GARDNER	19,399	90,495.11	2,207.66	10,010.91	55,332.70	8,389.64	4,377.49	110.00	9,866.71	—	—
MALDENBOROUGH	15,587	101,746.03	2,798.81	10,226.92	70,228.72	8,210.75	8,345.76	—	6,935.97	—	—
NEWBURYPORT	15,084	68,575.92	1,392.71	13,166.72	47,947.49	2,301.00	3,768.00	—	—	—	—
39 Cities	2,940,335	\$25,528,304.12	\$637,225.50	\$1,889,585.62	\$15,015,208.66	\$399,743.16	\$1,911,405.36	\$30,959.46	\$455,591.40	\$4,858,717.42	\$329,867.54

¹ Includes the following expenses: Institutions Department, Child Welfare Division, \$266,434.65; Steamer Geo. A. Hibbard and Launch James J. Minot, \$45,679.03; care of Rainsford Island, \$1,201.34; Children's excursions, \$6,808.32.

TABLE VII. — *Maintenance of Departments — Continued.*
6. Soldiers' Benefits.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	781,188	\$534,318.67	\$75,652.94	\$35,508.00	\$11,286.75	\$1,437.98	\$410,433.00
WORCESTER	195,311	120,709.23	11,450.02	10,358.00	8,765.00	317.00	89,819.21
SPRINGFIELD	149,900	75,822.43	3,862.88	5,755.00	2,246.50	—	63,938.05
FALL RIVER	115,274	117,785.90	4,239.47	10,285.25	3,194.25	—	100,006.93
CAMBRIDGE	113,643	54,635.69	6,681.53	5,491.00	1,975.50	—	40,387.66
NEW BEDFORD	112,597	165,628.40	4,947.35	3,431.00	3,697.50	489.29	153,103.26
SOMERVILLE	103,908	82,552.30	5,992.91	5,169.50	3,689.00	100.00	44,000.34
LYNN	102,320	81,665.75	6,479.47	7,845.00	4,920.50	527.00	62,780.33
LOWELL	100,234	54,494.12	5,494.12	7,804.00	1,745.00	478.00	66,444.63
LAWRENCE	85,068	54,799.23	4,513.39	1,730.00	1,231.00	—	47,434.84
QUINCY	71,983	21,826.35	—	2,105.00	118.00	—	19,603.35
NEWTON	65,276	24,130.26	—	2,017.00	634.00	—	21,479.29
BROCKTON	63,707	54,491.78	579.32	5,850.00	1,208.50	100.00	46,753.96
MEDFORD	58,714	42,427.55	980.38	2,307.50	90.00	200.00	38,843.47
MALDEN	58,036	54,839.03	2,484.65	4,304.00	282.50	80.67	47,787.21
HOLYOKE	56,337	61,828.65	2,811.28	2,000.00	190.00	—	56,827.37
PITTSFIELD	49,677	42,956.67	1,133.50	1,436.00	190.00	—	39,342.17
HAVERHILL	48,710	41,449.30	1,984.90	3,484.00	843.00	202.00	35,098.93
EVERETT	48,424	59,954.28	1,984.90	2,308.00	1,642.50	—	52,863.38
CHELSEA	45,816	54,392.15	3,030.11	3,196.00	1,115.00	412.53	46,638.51
SALAM	43,353	42,322.51	2,256.00	674.00	1,605.00	45.00	35,909.08
WICHITURG	40,692	26,290.64	963.60	4,024.00	1,200.00	100.00	36,234.91
WALTHAM	39,247	42,321.22	479.70	1,170.00	345.00	87.00	20,037.26
TACHTON	37,355	14,745.02	300.00	1,522.00	115.00	100.00	40,456.52
REVERLY	35,680	27,505.39	1,100.00	2,676.00	730.00	—	12,728.02
BEVERLY	25,086	10,948.13	1,049.86	1,362.00	105.00	18.00	22,981.39
NORTHAMPTON	24,381	9,757.35	403.75	380.00	162.00	—	8,811.60
GLOUCESTER	24,204	33,196.92	1,150.00	2,448.00	1,753.00	—	27,845.92
MELROSE	23,170	22,209.58	1,064.21	2,040.00	144.00	100.00	18,861.37
LEOMINSTER	21,810	20,679.92	579.19	648.00	927.50	—	18,525.23
ATTLEBORO	21,769	32,186.81	617.12	554.00	395.00	200.00	30,430.69
NORTH ADAMS	21,621	21,802.19	300.00	420.00	340.00	—	20,742.19
PEABODY	21,345	16,470.49	1,800.20	510.00	225.00	261.00	13,674.29
WESTFIELD	19,775	7,910.36	—	1,268.00	296.00	—	6,346.36
WOBURN	19,434	22,787.16	—	640.00	1,700.00	—	20,447.16
GARDNER	19,399	17,732.83	356.96	710.00	181.00	56.25	16,438.62
MARLBOROUGH	15,587	18,892.18	—	1,740.00	560.00	—	16,582.18
NEWBURYPORT	15,084	16,223.48	405.48	2,843.00	690.00	200.00	12,085.00
39 Cities	2,940,335	\$2,249,896.66	\$158,579.74	\$150,869.25	\$63,311.00	\$6,011.72	\$1,871,124.95

TABLE VII. — Maintenance of Departments — Continued.
7. Schools.

CITIES.	Population of 1930	B. GENERAL EXPENSES				C	D	E
		A	Administrative Salaries	Other General Salaries	Other General Expenses			
BOSTON	781,188	\$17,180,988.05	\$56,700.00	\$465,030.17	\$119,842.29	\$12,608,207.29	\$731,713.45	\$35,400.51
WORCESTER	195,311	3,989,319.63	19,200.00	40,128.75	14,573.78	3,070,870.30	210,829.73	9.24
SPRINGFIELD	149,900	3,448,095.14	16,500.00	56,568.60	9,205.71	2,466,885.10	144,918.71	9.24
FALL RIVER	115,274	1,439,462.07	6,386.27	19,559.44	3,199.15	1,134,201.55	37,831.63	56.40
CAMBRIDGE	113,643	1,554,625.43	12,700.00	43,316.26	12,558.03	1,130,506.31	94,603.59	7,678.79
NEW BEDFORD	112,697	1,742,944.23	10,487.73	22,051.44	3,984.48	1,394,787.43	58,578.42	1,088.23
SOMERVILLE	103,908	1,363,352.98	10,500.00	16,155.65	5,625.76	1,063,997.91	47,607.07	1,681.56
LYNN	102,320	1,538,582.98	13,961.66	31,304.14	3,713.80	1,102,855.36	108,958.00	811.77
LOWELL	100,234	1,404,296.73	7,000.00	16,500.00	2,929.82	1,038,874.25	35,530.98	633.74
LAWRENCE	85,068	1,334,518.90	7,858.59	11,926.16	7,560.67	951,441.85	68,646.80	1,485.15
QUINCY	71,983	1,219,593.09	10,700.00	14,352.92	7,747.35	1,064,818.96	74,419.08	965.32
NEWTON	63,276	1,430,018.41	13,675.02	8,498.06	2,050.32	1,250.32	43,417.10	4,593.35
BROOKTON	59,714	1,039,124.39	11,791.66	7,371.92	5,090.78	756,651.13	52,964.82	6,740.52
MEDFORD	58,036	806,710.14	6,000.00	10,751.22	3,698.80	785,808.82	41,716.45	35.20
HOLYOKE	56,357	924,362.06	9,500.02	16,432.89	3,232.81	622,838.98	46,262.34	149.37
PITTSFIELD	49,677	849,198.00	6,000.00	5,400.64	4,895.27	623,283.84	29,555.40	6,071.14
HAYVERHILL	48,710	698,252.32	6,000.00	5,104.86	3,865.39	511,787.12	31,840.79	5,866.02
EVERETT	48,424	824,727.46	8,700.00	10,283.80	1,916.20	647,150.59	29,418.25	32,916.98
CHELSEA	45,816	686,102.01	6,000.00	5,895.00	2,058.52	540,552.51	32,916.98	3,517.91
CHICOPEE	43,930	649,847.83	6,500.01	4,536.83	4,536.83	376,701.09	21,547.91	5,466.19
SALEM	43,353	516,360.75	4,700.04	11,022.80	1,637.68	389,796.24	28,836.24	1,060.70
WITCHBURG	40,692	553,251.92	4,500.00	8,889.00	2,179.92	482,003.56	29,654.92	968.89
WALTHAM	39,247	643,513.82	4,750.00	8,449.92	3,883.49	435,714.41	28,115.30	5,075.33
TAUNTON	37,355	567,552.47	5,699.72	4,261.00	1,718.86	425,787.81	25,997.68	1,077.50
REVERE	35,680	716,637.75	5,000.00	10,223.37	2,116.22	552,587.02	19,366.61	16,008.91
BEVERLY	25,086	499,740.78	5,200.00	7,409.50	2,234.56	376,167.02	14,597.91	6,172.33
NORTHAMPTON	24,381	360,293.34	5,000.00	4,199.58	2,234.56	261,288.57	10,853.94	750.00
GLOUCESTER	24,204	390,174.96	5,200.00	5,471.63	1,932.65	280,232.59	14,053.77	324.50
MELOUSE	23,170	395,074.89	5,300.00	3,270.01	2,030.81	295,092.09	12,762.44	1,951.20
LEOMINSTER	21,810	285,287.26	4,400.00	4,232.68	1,879.51	200,433.75	10,853.94	830.96
ATTLEBORO	21,769	352,245.67	4,200.00	5,229.91	1,821.22	264,062.95	18,174.84	2,025.32
NORTH ADAMS	21,621	293,913.61	4,400.00	2,345.52	1,345.52	200,433.75	19,076.84	12,129.40
PEABODY	21,345	378,899.92	3,999.84	3,249.40	2,345.52	257,690.44	13,754.16	1,796.58
WESTFIELD	19,775	400,378.51	4,650.00	5,600.00	1,339.37	281,701.26	11,625.83	881.85
WOBURN	19,434	327,798.87	4,500.00	4,896.67	2,660.25	223,002.46	8,989.57	\$128,300.98
GARDNER	19,399	223,345.73	5,000.00	1,693.92	1,802.44	164,258.16	13,754.16	
MARLBOROUGH	15,587	196,267.13	4,000.00	4,435.08	827.04	133,754.16	11,625.83	
NEWBURYPORT	15,084	189,485.21	4,000.00	2,435.51	1,354.32	131,546.37	8,989.57	
39 Cities	2,940,335	\$52,399,567.41	\$340,760.56	\$917,779.83	\$268,572.24	\$38,999,610.33	\$2,326,810.12	

TABLE VII. — *Maintenance of Departments — Continued.*
 7. Schools — Concluded.

CITIES.	F Transportation	G Support of Ttuants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON .	\$25,829.22	\$24,303.10	\$978,696.51	\$479,435.08	\$1,361,110.13	\$174,183.67	\$53,491.90	\$66,984.73
WORCESTER .	8,631.00	1,584.52	231,140.47	116,184.56	237,774.71	28,408.35	6,744.22	6,744.22
SPRINGFIELD .	19,076.96	1,300.30	288,239.08	116,226.48	145,402.40	15,029.96	3,240.00	168,733.30
FALL RIVER .	13,706.20	1,254.03	107,700.48	52,686.58	37,089.30	439.05	—	12,538.37
CAMBRIDGE .	1,294.00	—	112,851.87	24,956.13	74,407.63	6,929.33	2,950.02	3,096.00
NEW BEDFORD .	6,317.25	242.86	126,827.34	53,976.39	44,394.63	1,816.38	3,096.00	14,973.45
SOMERVILLE .	650.00	572.58	97,765.52	51,188.30	53,362.61	3,474.99	—	4,773.60
LYNN .	4,733.73	3,643.11	135,046.42	51,999.28	51,042.88	13,022.19	—	11,382.34
LOWELL .	4,076.33	2,461.43	147,667.72	52,030.23	58,405.94	13,022.02	1,759.00	24,649.90
LAWENCE .	—	1,366.57	112,102.70	33,692.61	79,069.08	434.40	—	9,921.97
QUINCY .	6,854.50	155.87	69,908.82	41,905.69	33,790.08	16,431.35	—	3,160.80
NEWTON .	8,247.94	734.88	90,771.70	48,174.58	87,551.74	13,580.12	—	5,953.53
DORCHES- TER .	8,793.66	88.29	60,009.68	54,833.20	50,956.01	1,455.14	—	1,700.00
MEDFORD .	3,476.75	465.13	73,802.71	33,092.02	26,512.11	4,408.81	—	26,553.06
MALDEN .	—	588.36	74,441.22	28,637.93	40,728.65	6,308.08	—	1,173.98
PITTSFIELD .	7,163.00	101.24	61,949.10	32,534.13	79,868.98	1,653.63	7,090.00	3,512.45
HAYVERHILL .	11,516.94	1,950.36	46,645.55	35,351.30	45,984.24	4,133.13	—	1,190.59
EVERETT .	13,725.51	1,144.86	61,701.22	32,985.53	31,348.55	2,234.46	—	12,343.02
CHELSEA .	—	1,978.09	46,511.14	25,838.56	27,432.22	699.62	—	1,893.46
CHICPEE .	17,110.25	435.16	48,848.60	18,100.05	28,257.29	891.55	—	572.99
SALEM .	4,223.05	471.82	39,684.90	23,469.72	37,766.67	678.73	2,590.00	2,931.41
FITCHBURG .	8,185.50	473.21	38,665.50	22,638.92	18,621.95	1,269.35	—	10,123.84
WALTHAM .	8,798.35	133.15	30,476.81	24,111.19	20,836.45	1,411.60	—	19,900.88
TAUNTON .	14,898.25	151.72	35,774.14	24,296.00	23,690.92	6,232.88	—	9,953.12
REVERE .	5,687.00	—	24,110.95	24,110.95	19,410.83	436.35	301.50	9,833.57
BEVERLY .	6,350.73	177.42	40,955.80	18,313.41	13,039.75	2,045.17	—	1,086.75
NORTHAMPTON .	6,414.32	—	21,979.25	15,872.10	14,137.45	800.85	—	1,839.04
GLoucester .	7,945.00	115.44	27,648.73	15,027.79	17,411.57	709.09	150.00	1,208.06
MELROSE .	12.50	240.32	22,510.83	10,856.10	24,692.92	973.19	668.00	2,425.97
LEOMINSTER .	9,972.50	51.72	20,727.81	12,152.19	8,176.38	501.93	4,500.00	1,654.26
ATTLEBORO .	11,853.48	183.13	22,017.33	11,446.48	11,371.51	1,322.77	1,346.46	4,650.15
NORTH ADAMS .	2,658.24	136.15	17,895.50	11,446.48	11,885.61	166.14	—	7,544.70
PEABODY .	9,434.25	206.00	30,536.11	15,129.87	21,161.62	3,095.02	600.00	11,155.53
WESTFIELD .	15,243.29	135.05	24,538.75	14,927.40	10,504.43	1,080.42	—	21,250.64
WOBURN .	2,111.50	—	28,365.55	14,221.27	18,589.35	3,371.05	—	1,066.40
GARDNER .	4,149.00	180.88	11,785.42	8,817.30	10,701.00	433.30	730.00	254.60
MARLBOROUGH .	6,342.74	—	10,705.92	6,974.81	6,775.91	1,091.52	450.00	7,408.04
NEWBURYPORT .	775.85	578.57	9,102.99	6,092.93	21,962.09	838.78	—	478.38
39 Cities .	\$283,864.79	\$46,303.72	\$3,518,988.78	\$1,700,380.44	\$2,931,343.21	\$324,899.02	\$87,402.88	\$524,550.51

TABLE VII. — Maintenance of Departments — Continued.
8. Libraries.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	781,188	\$1,259,693.82	\$789,718.49	\$205,000.28	\$74,373.82	\$44,427.86	\$100,502.12	\$45,671.25
WORCESTER	195,311	188,220.06	135,770.77	26,475.33	4,434.10	7,612.43	5,669.20	8,258.23
SPRINGFIELD	149,900	223,990.00						1 223,990.00
FALL RIVER	115,274	51,756.79	36,997.67	5,773.55	1,874.44	3,096.53	3,113.94	900.66
CAMBRIDGE	113,643	76,546.96	50,876.32	12,866.32	4,134.82	4,149.41	4,995.28	2,524.70
NEW BEDFORD	112,597	76,872.34	57,579.39	10,638.26	4,023.55	7,700.25	1,163.12	2,767.77
SOMERVILLE	103,908	101,753.39	63,020.75	21,238.70	3,843.38	4,807.16	1,337.49	7,505.91
LYNN	102,320	82,712.86	56,593.30	32,044.01	3,422.36	3,662.51	3,212.02	3,778.69
LOWELL	100,234	39,988.58	25,971.22	5,916.45	1,267.05	1,435.50	1,410.97	3,987.39
LAWRENCE	85,068	60,684.51	41,033.81	9,581.64	3,773.16	2,494.94	1,899.54	1,901.42
QUINCY	71,983	72,647.08	37,930.36	18,478.51	2,794.68	2,531.77	4,113.12	4,113.12
NEWTON	65,276	89,914.85	52,971.07	37,930.36	3,109.88	5,181.99	5,674.94	4,914.94
BROCKTON	63,797	45,719.45	26,328.92	18,062.61	2,183.06	2,653.27	3,670.04	1,911.92
MEDFORD	59,714	34,899.12	21,251.48	8,972.24	1,402.70	1,307.17	2,063.05	1,707.39
MAIDEN	58,036	52,366.46		7,167.33	1,931.91	1,685.72	1,667.01	8,443.11
HOLYOKE	56,537	46,000.00	29,901.51	8,717.20			1 46,000.00	1 27,500.00
PITTSFIELD	48,677	27,500.00					3,296.94	4,042.95
HAVERHILL	48,710	45,080.03	25,877.70	7,485.94	2,354.54	2,021.96	1,109.74	1,193.78
EVERETT	48,324	36,885.64	22,377.10	8,764.67	1,974.39	1,975.96	1,364.64	1,588.38
CHELSEA	45,816	27,807.74	16,907.74	5,847.36	1,967.08	1,107.84	1,698.06	1,939.70
CHELSEA	45,816	27,807.74	16,907.74	5,847.36	1,967.08	1,107.84	1,698.06	1,939.70
SALISBURY	43,930	25,363.76	13,267.33	7,264.81	928.08	1,905.75	1,883.05	2,039.57
SALEM	43,353	35,696.40	21,265.06	7,953.63	857.49	1,677.60	2,000.20	1,866.88
FITCHBURG	40,692	22,339.08	11,796.80	4,782.37	639.04	1,153.79	1,070.66	1,271.21
WALTHAM	39,247	25,192.29	11,796.80	8,149.67	2,262.23	2,947.98	613.89	462.20
TAUNTON	37,355	21,202.29	10,840.09	6,984.96	148.65	1,585.40	474.48	335.13
REVERE	35,680	8,491.30	5,500.00	1,396.62	179.57	1,994.39	2,852.63	1,484.02
BEVERLY	25,086	37,082.72	18,402.21	10,553.90	1,795.37	2,376.48	717.49	3,177.27
NORTHAMPTON	24,381	42,060.90	23,631.21	9,933.22	2,225.23		1,174.30	908.44
GLoucester	24,204	1,000.00			741.13	930.87	476.88	1,026.61
MELROSE	23,170	22,465.61	14,368.89	4,341.98	471.00	1,026.61	562.87	1,476.98
LEOMINSTER	23,170	14,435.48	8,586.49	3,311.63	371.00	1,365.06	591.42	1,228.48
ATTLEBORO	21,810	18,013.36	10,437.00	3,211.30	616.00	1,352.39	1,009.16	1,400.00
NORTH ADAMS	21,769	20,925.50	12,031.00	4,688.47				1 23,826.17
NORTH ADAMS	21,621	4,000.00						1 2,014.58
PEABODY	21,345	4,000.00						1 12,775.00
WESTFIELD	19,775	23,826.17			1,477.96	1,109.22	2,233.08	627.65
WOBURN	19,434	25,080.32	13,816.01	4,309.47	184.70	721.26	243.87	482.24
GARDNER	19,399	12,775.00	5,863.02	1,615.49	536.52	1,454.25		
MAHAROUGH	15,587	9,255.99	10,240.50	2,259.27				
NEWBURYPORT	15,064	16,037.44						
39 Cities	2,940,335	\$3,042,004.34	\$1,696,339.61	\$473,787.19	\$131,945.87	\$109,249.74	\$167,651.96	\$463,029.97

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS MAINTENANCE			D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS	
				By City	Metropolitan Park	State Parks Reservations			Fourth of July	All Other
BOSTON	781,188	\$2,959,834.59	\$191,625.76	\$788,230.02	\$1,043,119.12	—	\$435,431.56	\$323,052.24	\$29,429.27	\$148,946.62
WORCESTER	195,311	209,748.44	—	121,214.28	—	\$4,762.80	68,832.93	10,957.13	839.00	3,142.30
SPRINGFIELD	149,900	362,950.98	15,015.01	207,830.00	—	3,905.88	119,910.52	10,550.31	8,449.26	1,900.00
FALL RIVER	115,274	54,873.57	—	49,352.39	—	2,408.10	3,034.72	—	—	78.33
CAMBRIDGE	113,643	226,163.77	—	54,468.86	116,212.04	—	35,320.52	7,395.43	4,682.88	2,872.80
NEW BEDFORD	112,597	71,518.13	—	55,035.31	—	—	3,994.74	9,848.50	—	—
SOMERVILLE	103,808	190,136.02	—	40,483.71	88,049.41	—	50,858.16	2,760.70	7,585.38	398.66
LYNN	102,320	193,193.33	—	31,427.06	91,065.20	—	64,233.27	1,813.57	3,634.87	2,834.93
LOWELL	100,234	55,405.37	—	41,056.64	—	2,101.33	12,020.71	12,401.11	1,000.00	1,868.61
LAWRENCE	88,068	122,052.41	—	42,711.61	76,894.93	1,908.36	13,625.90	3,433.39	1,350.00	2,639.30
QUINCY	71,983	112,778.57	—	18,682.39	—	—	92,529.75	4,446.50	1,921.96	828.68
NEWTON	65,276	189,627.17	—	10,500.50	81,321.74	1,299.33	10,109.56	1,711.23	—	538.00
BROCKTON	63,797	35,293.27	—	21,635.15	—	—	7,137.04	1,093.01	972.34	1,856.79
MEDFORD	59,714	90,705.31	2,607.74	22,629.22	54,409.17	1,527.05	4,185.87	—	995.96	330.44
MALDEN	58,036	96,551.38	3,107.74	31,485.46	51,805.48	1,056.42	23,229.38	8,775.10	1,979.19	3,046.42
HOLYOKE	56,537	70,042.80	—	18,628.53	—	1,028.68	6,027.06	1,192.42	—	927.45
PITTSFIELD	49,677	27,831.88	—	28,253.26	—	—	14,927.10	242.84	—	857.02
HAYVERILL	48,710	50,897.36	—	21,829.41	—	—	25,952.54	1,131.27	6,346.44	420.00
EVERETT	48,424	100,918.07	—	10,292.94	45,238.41	—	12,812.96	108.44	1,559.35	—
CHELSEA	45,816	65,752.70	—	5,646.43	41,087.45	—	15,713.47	—	—	1,315.65
CHICOPEE	43,930	23,696.45	—	3,697.11	—	912.46	15,713.47	—	1,189.62	2,163.40
SALEM	43,353	64,245.51	1,984.10	35,097.11	—	908.27	22,296.75	1,060.00	200.85	1,591.74
FITCHBURG	40,692	30,527.50	—	12,283.76	—	899.37	15,752.63	1,696.95	—	1,022.38
WALTHAM	39,247	68,129.08	—	5,999.54	36,648.08	729.76	13,002.09	3,146.88	750.00	360.00
TAUNTON	37,355	28,868.84	—	13,080.04	28,933.71	—	7,950.04	—	—	246.30
REVERE	35,680	42,130.09	—	4,250.04	—	—	5,578.39	1,198.09	—	967.45
BEVERLY	25,086	15,078.79	—	3,559.26	—	628.72	406.89	—	300.00	1,348.87
NORTHAMPTON	24,381	3,677.94	—	1,412.81	—	509.37	2,578.44	2,130.83	—	2,489.77
GLoucester	24,204	16,315.36	—	8,269.26	—	547.06	5,662.52	1,360.00	136.00	797.55
MELROSE	23,170	44,982.43	3,110.01	9,303.93	22,050.54	—	3,025.32	3,921.88	144.20	300.68
LEMINSTER	21,810	5,598.31	—	1,678.95	—	—	2,307.77	—	—	1,260.00
ATTLEBORO	21,769	18,408.75	—	14,398.62	—	442.36	5,859.82	—	—	180.00
NORTH ADAMS	21,621	1,494.23	—	11,150.54	—	470.10	5,051.26	—	—	872.45
PEABODY	19,633.32	8,004.15	—	2,574.36	—	394.20	3,039.74	—	2,130.32	—
PEABODY	19,345	19,633.32	—	2,574.36	—	—	3,039.74	—	—	—
WORTHEN	19,775	6,008.30	—	2,982.91	15,519.78	—	6,618.63	—	1,079.62	2,164.09
WORTHEN	19,434	28,365.03	—	3,366.24	—	419.32	5,913.58	11,238.84	—	88.00
GARDNER	19,399	22,198.06	1,260.08	3,366.24	—	307.82	1,439.74	—	—	196.90
MARLBOROUGH	15,587	5,837.05	—	4,001.49	—	269.60	—	—	—	—
NEWBURYPORT	15,084	8,862.91	—	4,422.28	—	—	3,974.13	—	—	—
39 Cities	2,940,335	\$5,696,841.96	\$236,045.65	\$1,796,844.43	\$1,792,355.06	\$31,103.76	\$1,154,511.36	\$417,634.92	\$77,874.60	\$190,472.18

TABLE VII. — Maintenance of Departments — Continued.
10. Pensions.

CITIES.	Population of 1930	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery
			Police	Fire	Highways	Schools	All Other		
BOSTON	781,188	\$3,013,453.64	\$266,944.63	\$351,136.07	\$15,095.37	\$134,066.83	\$2,227,518.39	\$18,692.35	—
WORCESTER	195,311	180,957.19	21,242.75	32,781.81	34,667.42	5,054.54	378,771.33	5,678.31	\$2,761.03
SPRINGFIELD	149,900	49,502.07	14,098.86	13,499.23	15,132.78	—	4,820.00	1,951.20	—
FALL RIVER	115,274	126,781.97	34,596.00	46,322.02	36,256.10	—	64.38	425.45	1,289.06
CAMBRIDGE	113,643	104,688.95	15,767.65	20,954.91	31,353.67	6,369.31	16,818.26	9,567.97	757.18
NEW BEDFORD	112,597	33,957.06	18,081.68	10,854.41	1,608.35	—	1,436.08	—	—
SOMERVILLE	103,908	83,088.65	16,650.02	17,195.17	13,230.95	—	433,681.43	2,331.68	—
LYNN	102,320	74,670.79	21,432.25	24,481.73	14,316.04	—	7,808.21	3,444.67	400.40
LOWELL	100,234	43,754.47	14,741.52	11,560.23	4,299.09	—	1,152.96	2,387.05	—
LAWRENCE	85,068	19,650.10	6,660.00	11,660.10	—	—	1,330.00	—	—
QUINCY	17,818.34	17,818.34	6,750.00	7,883.94	7,883.94	—	500.00	1,012.40	—
NEWTON	65,276	98,968.20	16,744.22	9,342.00	38,289.47	—	186.91	6,814.57	—
BROCKTON	63,797	39,974.39	7,029.91	11,090.02	8,601.48	—	2,147.91	3,883.80	—
MEDFORD	59,714	17,367.78	6,550.53	1,206.99	5,981.26	—	500.00	2,279.00	—
MALDEN	58,036	37,978.83	9,526.48	5,323.44	—	—	—	—	1,430.06
HOLYOKE	56,537	45,519.67	8,044.00	13,341.13	—	—	312.53	—	—
PITSFIELD	49,877	3,672.00	1,480.00	1,192.00	—	—	1,000.00	—	—
HAVERHILL	48,710	16,904.86	3,183.75	9,834.74	—	—	916.68	—	—
EVERETT	48,424	32,124.53	9,513.21	3,916.80	2,683.37	—	286.32	—	702.00
CHELSEA	45,816	21,659.48	5,399.00	5,620.67	—	—	780.00	—	—
CHELSEA	43,930	12,164.65	—	2,677.85	7,746.40	—	965.08	1,148.33	—
CHICOPEE	43,353	22,971.54	4,615.00	3,294.47	7,058.40	—	—	9 2,428.40	—
SALEM	40,892	20,378.16	4,867.72	2,795.00	10,152.23	—	499.92	1,741.20	—
FITCHBURG	39,547	22,079.53	5,100.93	3,750.00	9,183.56	—	1,067.56	2,464.32	—
WALTHAM	37,355	12,577.95	57.75	—	6,708.44	—	1,220.04	3,294.13	705.99
TAUNTON	37,355	12,286.85	3,668.30	3,594.63	4,716.40	—	307.52	—	—
REVERE	35,080	7,041.77	3,057.75	2,416.75	666.67	—	—	—	—
BEVERLY	25,086	2,074.13	2,074.13	—	—	—	—	—	—
NORTHAMPTON	24,381	10,111.31	5,843.03	4,447.56	108.72	—	210.00	—	—
GLoucester	24,204	19,252.46	1,962.50	1,841.00	—	—	10 14,948.96	—	—
MELROSE	23,170	1,839.60	—	—	1,624.56	—	—	215.04	—
LEOMINSTER	21,810	912.50	—	—	—	—	—	—	—
ATTLEBORO	21,769	4,102.50	912.50	2,158.13	—	—	—	—	—
NORTH ADAMS	21,621	912.48	912.48	4,981.15	—	—	—	11 702.00	—
PEABODY	21,345	10,593.91	—	—	3,876.44	—	—	—	—
WESTFIELD	19,775	12,325.00	2,555.00	2,025.00	—	—	—	948.95	—
WOBURN	19,434	7,051.22	4,087.50	—	2,346.92	—	—	616.80	—
GARDNER	19,399	2,920.00	912.50	2,007.50	—	—	—	—	—
MARLBOROUGH	15,587	—	—	—	—	—	—	—	—
NEWBURYPORT	15,084	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$4,230,957.88	\$546,312.55	\$650,372.51	\$312,082.93	\$170,832.62	\$2,471,284.53	\$72,027.02	\$8,045.72

1 Includes \$2,193,742.27 appropriation paid city retirement fund.
 2 Includes \$8,924.66 other enterprises.
 3 Includes \$66,205.54 appropriation paid city retirement fund.
 4 Includes \$17,172 appropriation paid city retirement fund.
 5 Includes \$25,167 appropriation paid city retirement fund.
 6 Includes \$686.40 electric light.
 7 Includes \$23,562.01 public works.
 8 Includes \$15,946.52 public works.
 9 Includes \$686.40 electric light.
 10 Includes \$14,348.96 public works.
 11 Electric light.

TABLE VII. — *Maintenance of Departments* — Concluded.
11. Unclassified.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON	781,188	\$600,310.40	\$121,975.37	\$56,796.53	\$16,328.69	—	—	—	\$30.00	\$6,593.42	\$398,586.39
WORCESTER	195,311	84,431.83	59,252.27	5,332.76	2,622.47	\$5,766.66	\$5,083.05	—	300.00	—	6,074.62
SPRINGFIELD	149,900	101,079.42	23,882.15	5,322.65	2,413.60	8,470.00	1,338.50	—	—	—	159,652.52
FALL RIVER	85,118.38	6,919.31	6,919.31	—	1,436.70	2,513.24	165.88	\$19,939.24	—	—	\$824,144.01
CAMBRIDGE	115,274	23,603.53	23,603.53	1,834.00	3,475.23	1,445.55	900.37	—	—	1,477.52	3,851.40
NEW BEDFORD	112,387	10,775.70	886.25	886.25	1,956.06	4,200.00	1,976.83	—	—	—	1,370.71
SOMERVILLE	16,175.70	8,283.40	8,283.40	3,456.87	1,481.29	1,300.00	—	—	200.00	—	1,654.14
LYNN	102,320	52,740.06	18,361.50	300.08	2,629.03	—	—	33,586.52	75.00	—	1,712.93
LOWELL	137,471.84	8,469.04	8,469.04	—	3,904.44	—	972.75	—	—	—	\$123,970.61
LAWRENCE	85,068	44,273.73	2,815.33	1,441.24	3,654.72	1,625.00	—	—	100.00	1,091.91	433,547.55
QUINCY	71,983	10,065.18	1,809.74	2,193.60	1,394.66	2,996.50	—	—	—	—	1,409.68
NEWTON	65,276	35,607.78	380.00	1,388.49	1,321.69	1,146.00	1,298.00	—	—	—	\$32,320.13
BROCKTON	63,797	15,536.28	733.11	1,388.49	1,301.44	—	—	15,008.19	—	—	10,815.24
MEDFORD	59,714	30,296.09	6,083.50	811.30	1,200.00	3,004.00	—	13,944.95	—	—	4,188.90
MALDEN	58,036	30,031.29	7,395.38	767.65	2,241.70	3,627.50	—	—	—	—	1,854.11
HOLYOKE	56,537	60,077.76	19,583.75	1,798.68	1,187.19	2,895.39	639.00	—	—	—	\$34,802.75
PITTSFIELD	49,677	55,097.26	1,806.77	1,788.64	898.09	1,700.00	2,474.30	24,562.47	50.00	—	723,652.29
HAVERHILL	48,710	20,736.42	6,720.25	—	831.25	2,280.00	—	9,305.08	1,069.88	—	7,360.54
EVERETT	48,424	35,426.57	5,769.10	—	1,391.81	4,168.40	49.70	5,290.00	148.38	350.00	14,085.80
CHELSEA	45,816	19,467.44	8,776.50	820.24	1,598.09	1,650.00	—	—	—	—	1,982.91
CHICOPEE	43,930	7,142.73	2,085.00	1,364.00	1,146.43	1,620.00	—	—	—	—	1,927.30
SALEM	43,353	13,657.57	4,893.32	837.70	1,269.61	3,030.50	362.95	—	—	—	3,263.49
FITCHBURG	40,692	18,303.57	7,289.16	2,129.73	809.09	4,300.00	286.50	—	200.00	808.74	2,480.35
WALTHAM	39,247	242,549.96	3,312.50	2,293.11	1,321.04	2,875.00	—	—	223.70	—	\$232,624.61
TAUNTON	37,355	13,726.42	4,983.92	490.50	825.72	1,500.00	—	—	—	—	5,926.28
REVERE	37,680	65,106.11	17,602.93	69.05	1,240.00	—	—	31,467.01	—	—	14,727.12
BEVERLY	25,086	6,364.28	835.00	1,411.19	1,274.86	1,914.79	—	—	37.53	—	890.91
NORTHAMPTON	24,381	7,425.71	3,030.00	1,109.67	631.00	1,155.00	—	—	168.40	—	1,311.64
GLoucester	24,204	9,631.01	1,854.75	1,038.36	886.25	350.00	—	—	—	—	5,501.65
MELROSE	23,170	24,800.37	16.30	608.30	921.94	—	—	7,758.11	—	—	\$15,495.72
LEominster	21,810	3,883.84	1,460.50	555.90	699.94	1,100.00	—	—	—	—	67.50
Attleboro	21,769	5,462.00	1,086.10	842.91	450.00	1,300.00	—	—	147.92	—	1,635.07
NORTH ADAMS	21,621	9,816.45	1,178.54	576.32	637.93	1,980.00	—	—	—	—	5,443.66
PraBodY	16,312.84	3,455.57	87.30	1,600.00	900.00	900.00	—	—	163.90	—	10,106.07
Westfield	19,375	6,797.55	437.75	708.50	1,600.00	350.00	—	—	50.00	—	4,801.30
WorBEn	16,311.11	979.65	469.20	1,394.77	900.00	900.00	68.00	—	—	—	9,503.10
GARDEN	19,399	15,499.16	350.00	554.00	1,532.39	2,120.00	202.50	2,996.39	—	—	4,883.42
MAHlBOROUGH	15,587	5,152.82	1,955.90	664.50	767.45	1,627.47	6,493.43	—	—	363.42	100.00
NEwBURYPORT	15,084	5,098.82	2,009.68	—	575.00	—	450.25	—	150.00	—	37.50
39 Cities	2,940,335	\$2,744,401.02	\$388,302.42	\$100,990.73	\$70,939.17	\$75,811.00	\$16,428.78	\$170,351.39	\$3,114.71	\$10,685.01	\$1,907,777.81

¹ Includes \$4,312.41 for vacations, building department.
² Includes \$823,047.71 for refunds of taxes.
³ Includes \$61,622.96 for tax judgments, and \$27,591.08 for auditorium.
⁴ Includes \$2,940.55 for municipal sewer.
⁵ Includes \$2,940.55 for municipal sewer.
⁶ Includes \$17,502.95 for city fund.

TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

P.D. 79.

65

CITIES.	Population of 1930	A. PUBLIC SERVICE ENTERPRISES							B		C		
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER			Cemeteries				
				Maintenance and Operation	Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets		Scales		Docks and Wharves	Miscellaneous
BOSTON	781,188	\$3,558,247.04	—	—	\$1,346,372.12	\$1,088,758.06	\$43,454.77	\$19.80	—	—	\$1,079,642.29	\$186,875.75	\$197,406.14
WORCESTER	195,311	288,284.09	—	—	287,498.25	—	—	785.84	—	—	—	60,716.41	5.00
SPRINGFIELD	149,900	315,703.87	—	—	315,703.87	—	—	—	—	—	—	—	500.00
FALL RIVER	115,274	186,775.76	—	—	185,425.77	—	—	—	—	—	\$1,349.99	31,674.52	—
CAMBRIDGE	113,643	263,102.78	—	—	263,102.78	—	—	—	—	—	—	52,567.35	—
NEW BEDFORD	112,597	202,958.65	—	—	201,209.99	96,466.01	—	—	—	—	1,748.66	57,938.76	—
SOMERVILLE	103,908	199,394.09	—	—	102,928.08	—	—	—	—	—	—	—	—
LYNN	102,320	212,368.20	—	—	212,368.20	—	—	1,430.00	—	—	—	77,604.24	1,745.13
LOWELL	100,234	282,626.54	—	—	281,196.54	—	—	—	—	—	—	33,032.86	—
LAWRENCE	85,068	249,208.57	—	—	249,208.57	—	—	—	—	—	—	33,099.04	—
QUINCY	71,983	167,067.28	—	—	167,067.67	—	—	—	—	—	—	28,723.79	316.33
NEWTON	65,276	237,901.35	—	—	232,103.97	5,797.38	—	—	—	—	—	1,360.69	502.18
BROCKTON	63,797	136,993.06	—	—	136,993.06	—	—	—	—	—	—	19,510.09	—
MEDFORD	59,714	102,797.30	—	—	61,702.44	41,094.86	—	—	—	—	—	34,945.46	—
MALDEN	58,036	100,864.81	—	—	58,951.57	41,913.24	—	—	—	—	—	40,135.95	614.97
HOLYOKE	56,537	1,070,430.97	\$921,566.76	—	148,864.21	—	—	1,536.73	—	—	—	—	—
PITTSFIELD	49,677	67,589.21	—	—	66,052.48	—	—	336.14	—	—	—	1,820.88	167.50
HAYVERHILL	48,710	125,285.28	—	—	124,949.14	—	—	—	—	—	—	23,217.98	—
EVERETT	48,424	91,091.29	—	—	38,668.30	52,422.99	—	—	—	—	—	10,729.77	—
CHELSEA	45,816	75,489.92	—	—	36,986.02	38,503.90	—	—	—	—	—	20,974.13	250.00
CHICOOPEE	43,930	411,025.67	331,714.29	—	79,311.38	—	—	—	—	—	—	28,105.92	529.38
SALEM	43,353	102,692.34	—	—	101,147.22	—	—	1,545.12	—	—	—	30,346.48	—
FITCHBURG	40,692	74,204.18	—	—	74,204.18	—	—	—	—	—	—	14,113.70	—
WALTHAM	39,247	85,712.70	—	—	85,712.70	—	—	—	—	—	—	—	—
TAUNTON	37,355	423,268.80	328,796.16	—	94,472.64	25,213.68	—	—	—	—	—	17,545.06	—
REVERE	35,680	37,523.40	—	—	32,309.72	—	—	—	—	—	—	6,680.15	160.00
BEVERLY	25,086	46,503.93	—	—	46,503.93	—	—	—	—	—	—	1,911.45	—
NORTHAMPTON	24,381	47,970.68	—	—	46,958.21	—	—	—	—	—	—	21,249.49	—
GLoucester	24,204	87,688.84	—	—	87,688.84	—	—	—	—	—	—	12,141.90	—
MELROSE	23,170	45,182.42	—	—	25,667.81	19,514.61	—	—	—	—	—	—	—
LEominster	21,810	39,459.06	—	—	38,737.20	—	—	721.86	—	—	—	—	13.82
AttLEBORO	21,769	43,449.37	—	—	43,449.37	—	—	—	—	—	—	10,998.42	—
NORTH ADAMS	21,621	39,320.92	—	—	38,066.63	—	—	1,254.29	—	—	—	9,902.98	—
PeABODY	21,345	322,367.79	223,499.78	—	97,225.57	—	—	1,642.44	—	—	—	517.42	—
Westfield	19,775	366,503.00	329,766.15	—	36,736.85	—	—	—	—	—	—	12,130.50	—
Woburn	19,434	80,148.97	—	—	50,148.97	—	—	—	—	—	—	9,927.30	—
GARDNER	19,399	47,569.70	—	—	47,569.70	—	—	—	—	—	—	3,494.00	—
MARLBOROUGH	15,587	28,777.21	—	—	28,777.21	—	—	—	—	—	—	1,328.95	—
NEwBURYPORT	15,084	50,711.29	—	—	35,077.83	—	—	—	—	—	15,633.46	—	—
39 Cities	2,940,335	\$10,304,260.33	\$2,135,343.14	—	\$5,537,841.93	\$1,478,961.40	\$43,454.77	\$9,272.22	\$3,098.65	\$1,096,288.22	—	\$895,321.39	\$202,210.45

¹ Includes \$480,447.32 for gas.
² Includes gas, amount not specified.

TABLE IX. — Summary of Maintenance.

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL					Solders' Benefits
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	
BOSTON	\$63,431,430.29	\$2,197,780.33	\$10,481,307.47	\$5,905,174.58	\$3,637,445.20	\$11,718,584.61	\$534,318.67
Worcester	11,325,848.01	427,680.88	2,074,724.51	824,133.96	979,675.33	1,397,241.45	120,709.23
Springfield	9,640,349.46	414,150.34	1,730,480.78	869,444.54	964,829.72	1,083,800.17	75,822.43
Fall River	5,203,209.15	186,151.95	783,165.94	332,919.95	281,851.57	835,890.91	117,785.90
Cambridge	5,213,189.24	232,909.96	909,991.64	684,745.51	281,734.09	714,930.51	54,535.69
New Bedford	5,147,352.98	291,270.84	1,031,325.49	554,698.37	277,525.14	699,939.87	165,628.40
Somerville	4,312,965.78	226,915.37	799,129.03	491,491.56	371,502.46	411,014.98	59,011.75
Somerville	4,835,075.60	171,529.78	891,851.76	497,102.46	358,040.12	600,250.25	82,552.30
Lowell	4,497,365.87	235,019.86	875,386.22	439,349.96	316,069.97	553,299.72	81,665.75
Lawrence	3,989,290.37	169,741.49	758,362.47	433,204.25	433,204.25	370,730.41	54,799.23
Quincy	3,637,308.24	158,936.26	589,091.48	430,902.66	388,963.24	486,651.62	21,826.35
Newton	3,180,308.34	198,233.22	653,603.09	412,649.86	686,859.66	123,119.54	24,130.29
Brockton	3,076,840.52	163,376.86	588,964.36	314,869.42	311,853.69	354,964.70	54,491.78
Medford	2,522,280.63	131,464.46	410,687.96	253,067.32	185,258.21	199,239.96	42,437.55
Malden	2,561,192.53	94,108.10	519,128.55	271,764.58	200,572.97	255,364.97	54,939.03
Holyoke	2,412,902.99	162,784.68	632,316.08	307,511.53	262,218.09	309,810.70	61,828.65
Pittsfield	2,118,022.28	93,833.53	317,403.42	140,762.41	261,326.10	230,651.80	42,496.67
Haverhill	2,490,407.81	104,034.08	403,612.07	176,652.09	225,937.19	379,578.43	51,449.30
Everett	2,564,816.52	119,039.64	476,740.47	154,191.51	168,442.01	442,057.07	59,494.28
Chelsea	2,382,358.00	116,083.50	508,208.92	180,133.05	187,013.38	440,248.41	54,392.13
Chicopee	2,216,994.46	107,804.23	324,306.65	117,114.20	157,806.96	339,502.48	40,489.08
Salem	2,050,778.22	93,808.55	335,647.31	164,686.24	255,516.93	42,522.51	42,522.51
Fitchburg	2,052,177.15	91,037.33	325,549.07	138,611.08	273,309.46	381,748.44	26,290.64
Waltham	2,265,243.55	122,075.14	312,120.44	177,976.75	158,131.33	319,393.06	42,321.22
Taunton	1,902,794.87	75,369.26	276,289.70	101,109.47	197,244.58	169,246.57	14,745.02
Revere	1,681,987.89	105,520.65	270,942.77	114,677.00	112,097.95	149,068.63	27,505.39
Beverly	1,431,217.67	69,141.42	272,584.18	100,800.12	182,041.21	166,345.88	10,948.13
Northampton	1,015,868.63	53,076.63	153,752.80	50,218.63	194,322.82	84,397.55	33,196.92
Gloucester	1,185,588.53	88,905.20	217,186.74	67,790.59	125,451.21	136,225.01	32,209.58
Melrose	1,100,158.10	75,823.49	188,203.18	98,267.25	95,520.33	47,126.53	20,679.92
Leominster	838,112.15	46,119.45	118,286.06	43,606.30	118,477.95	128,297.02	30,679.92
Attleboro	1,000,205.81	61,655.03	190,814.03	43,614.51	75,875.76	157,524.20	32,186.81
North Adams	863,923.18	50,082.68	134,453.96	49,696.37	112,092.27	108,411.53	21,802.19
Peabody	1,401,513.60	62,810.43	195,150.53	96,056.66	99,383.48	169,931.25	16,470.49
Woburn	1,180,279.15	43,985.51	121,658.38	41,996.20	93,777.37	66,920.38	7,910.36
Westfield	925,412.09	58,543.32	125,668.11	49,396.20	90,598.91	106,258.59	22,787.16
Woburn	753,746.30	37,933.62	105,417.63	67,985.27	95,815.67	101,495.11	17,732.83
Gardner	666,168.99	43,563.77	105,199.61	38,380.72	96,682.48	101,746.03	18,892.18
Marlborough	588,503.87	28,224.57	90,276.78	37,777.27	75,901.23	68,575.92	16,223.48
Newburyport							
39 Cities	\$172,283,450.41	\$7,176,587.41	\$29,295,989.34	\$15,274,639.96	\$13,242,468.14	\$25,528,304.12	\$2,249,896.66

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
Boston	\$17,180,988.05	\$1,259,693.82	\$2,959,834.59	\$3,013,453.64	\$600,310.40	\$3,558,247.04	\$186,875.75	\$197,406.14
Worcester	3,989,319.03	188,220.06	209,748.44	180,957.19	84,431.83	288,284.09	60,716.41	5.00
Springfield	3,448,095.14	223,990.00	362,950.98	49,502.07	101,079.42	315,703.87	31,674.52	—
Fall River	1,420,462.07	51,756.79	54,873.54	126,781.97	855,118.38	186,775.76	31,674.52	—
Cambridge	1,554,625.43	76,546.96	228,642.77	104,688.95	35,647.60	203,952.65	57,938.76	—
New Bedford	1,742,914.23	76,872.34	71,518.13	33,957.06	10,775.70	199,394.09	—	—
Somerville	1,363,352.78	101,753.30	100,136.02	83,088.65	16,173.70	212,368.20	77,604.24	1,745.13
Lynn	1,538,582.98	82,712.86	103,193.33	74,970.79	52,790.00	282,626.54	33,032.86	—
Lowell	1,404,296.73	89,988.58	55,403.37	43,470.47	137,271.84	249,208.57	33,099.04	—
Lawrence	1,334,518.90	60,684.51	72,952.41	19,650.10	44,575.18	167,067.28	1,360.69	—
Quincy	1,213,523.09	72,647.08	112,778.57	17,818.34	35,007.73	237,901.35	19,510.09	—
Newton	1,430,018.41	88,914.85	189,627.17	98,968.20	39,974.39	136,993.06	34,945.46	—
Brookton	955,293.17	45,719.45	35,293.27	39,974.39	17,367.78	102,797.30	40,135.95	—
Medford	1,039,124.39	34,899.12	90,705.31	37,978.83	30,031.29	100,864.81	—	—
Malden	806,710.14	52,366.46	70,042.80	45,519.67	60,077.76	67,589.21	—	—
Holyoke	924,362.06	46,000.00	27,831.88	3,672.00	55,097.26	125,285.28	1,820.88	167.50
Pittsfield	849,198.00	27,500.00	50,897.36	16,904.86	20,736.42	91,091.29	23,217.98	—
Haverhill	824,727.46	36,885.64	100,918.07	32,124.53	35,426.57	75,489.92	—	—
Everett	686,102.01	27,807.04	65,752.70	21,659.48	19,467.44	411,025.67	10,729.77	—
Chelsea	649,847.83	25,363.76	23,696.45	12,164.65	7,142.73	13,657.57	20,974.13	250.00
Chicopee	516,360.75	35,690.40	64,245.51	22,971.54	18,303.57	74,204.18	28,105.92	529.38
Salem	553,251.92	30,527.50	30,527.50	20,378.16	24,549.96	85,712.70	30,346.48	—
Fitchburg	643,513.82	40,894.04	68,120.08	22,079.53	13,726.41	423,268.80	14,113.70	—
Waltham	567,552.47	21,202.29	28,868.84	57.75	65,106.11	57,523.40	—	—
Taunton	716,637.75	8,491.30	42,130.09	12,286.85	7,041.17	46,503.83	17,545.06	—
Revere	499,740.78	37,082.72	15,078.79	7,041.17	7,425.71	47,970.08	6,680.15	160.00
Beverly	360,293.34	42,080.90	3,677.94	2,074.13	9,631.01	87,688.84	1,911.45	—
Northampton	390,174.89	1,000.00	16,315.36	10,111.31	24,800.37	45,182.42	21,249.49	—
Gloucester	395,074.96	22,465.61	44,982.43	19,252.46	3,883.84	39,459.06	12,141.90	—
Melrose	285,287.26	14,435.48	5,598.31	1,839.60	5,462.00	43,449.37	—	13.82
Leominster	352,247.67	18,013.36	18,408.75	9,132.50	8,916.45	39,320.92	10,998.42	—
Attleboro	293,913.61	20,925.00	8,004.15	4,405.13	16,312.84	322,367.79	9,902.98	—
Peabody	378,899.92	4,000.00	19,633.32	10,593.91	6,797.55	366,503.00	517.42	—
North Adams	400,378.51	23,826.17	6,008.30	12,325.00	16,311.11	50,148.97	12,130.50	—
Westfield	327,798.87	25,080.32	28,363.03	7,051.22	15,499.16	47,569.70	9,927.30	—
Woburn	223,345.73	12,775.00	27,198.06	2,920.00	5,152.82	28,777.21	3,494.00	—
Gardner	196,267.13	9,255.99	5,837.05	—	5,098.82	50,771.29	1,328.95	—
Maldenborough	180,485.21	16,037.44	8,862.91	—	—	—	—	—
Newburyport	—	—	—	—	—	—	—	—
39 Cities	\$52,399,567.41	\$3,042,004.34	\$5,696,841.96	\$4,230,957.88	\$2,744,401.02	\$10,304,260.33	\$895,321.39	\$202,210.45

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G
						Sewer	Park	Water	
BOSTON	\$7,474,488.67	\$108,531.58	\$3,456,430.72	\$2,192,507.53	-	\$134,162.52	\$333,483.73	\$1,249,372.59	-
WORCESTER	570,049.79	124,537.26	274,470.12	171,042.41	-	-	-	-	-
SPRINGFIELD	842,425.02	90,842.11	456,616.30	294,967.52	-	-	-	-	\$24,467.08
FALL RIVER	636,163.85	136,009.30	432,674.80	23,012.30	-	-	-	-	-
CAMBRIDGE	689,959.10	21,380.00	369,524.01	31,021.10	\$280.00	11,211.90	50,742.09	-	658.12
NEW BEDFORD	600,143.69	156,068.97	384,522.85	58,893.75	-	6,948.14	18,615.56	110,696.76	-
SOMERVILLE	307,379.08	36,231.91	174,886.71	41,789.58	-	-	-	-	-
LYNN	376,819.19	34,397.04	178,379.17	12,155.69	932.50	-	-	-	-
LOWELL	328,048.37	120,890.98	194,738.81	12,155.69	-	-	-	-	-
LAWRENCE	240,842.80	52,672.92	178,129.88	10,040.00	-	-	-	-	-
QUINCY	41,706.97	39,529.00	205,071.93	27,795.83	127.50	35,261.51	23,093.46	79,467.74	-
NEWTON	329,221.53	11,486.98	231,826.81	15,490.00	-	40,387.34	23,377.78	6,652.62	-
BROCKTON	193,891.45	39,491.90	90,368.10	63,941.45	90.00	-	-	-	-
MEDFORD	266,693.45	31,425.23	154,884.24	16,443.54	1,317.50	4,205.91	11,259.82	47,137.21	-
MALDEN	222,559.97	38,284.77	119,272.08	1,760.00	-	4,382.45	10,764.36	48,096.31	-
HOLYOKE	233,194.34	43,019.90	118,312.22	71,862.22	-	-	-	-	-
PITTSFIELD	142,461.56	18,539.60	96,491.96	27,430.00	-	-	-	-	-
HAVERHILL	89,260.64	28,240.05	50,068.65	10,951.94	-	-	-	-	-
EVERETT	224,668.77	36,523.42	108,477.80	4,050.00	-	4,469.22	10,991.86	60,156.47	-
CHERSEA	210,611.56	42,182.92	105,766.23	5,185.00	-	3,615.81	9,677.58	44,184.02	-
CHICOPEE	106,777.30	27,524.16	59,543.84	19,709.30	-	-	-	-	-
SALEM	100,541.78	24,338.16	59,223.62	16,980.00	-	-	-	-	-
FITCHBURG	116,729.69	25,371.06	68,224.13	25,134.50	-	-	-	-	-
WALTHAM	148,518.40	14,506.98	94,797.40	14,212.50	-	16,099.89	8,901.63	-	-
TAUNTON	146,632.61	22,514.14	71,945.69	52,172.78	-	-	-	-	-
REVERE	166,915.06	38,302.45	79,373.90	11,726.56	-	2,331.47	6,247.45	28,933.23	-
REVERLY	64,242.68	15,745.18	48,137.50	360.00	-	-	-	-	239.60
NORTHAMPTON	27,443.62	10,741.32	16,472.70	-	-	-	-	-	-
CLUOCKSTER	99,792.78	10,223.89	51,736.39	37,832.50	-	-	-	-	-
NELROSE	94,805.89	14,351.04	46,387.50	4,334.58	-	2,024.85	5,429.24	22,278.68	-
LEONISTER	58,839.40	9,700.00	34,035.31	15,104.00	-	-	-	-	-
ATTLEBORO	50,014.65	7,084.51	21,060.14	22,270.00	-	-	-	-	-
NORTH ADAMS	30,031.15	11,391.60	22,080.14	5,359.25	-	-	-	-	-
PEABODY	58,873.46	12,639.27	38,368.71	7,865.48	-	-	-	-	-
WESTFIELD	73,070.85	12,675.00	38,025.28	22,370.00	-	1,232.27	3,302.08	-	-
WOBURN	86,226.52	11,373.18	55,837.03	14,279.94	-	-	-	-	-
GARDNER	35,714.72	6,038.39	27,236.13	2,440.00	-	-	-	-	-
MARLBOROUGH	42,374.78	4,523.05	25,707.84	2,143.89	-	-	-	-	-
NEWBURYPORT	22,203.91	4,247.41	13,529.00	4,027.50	-	-	-	-	-
39 Cities	\$15,725,739.11	\$1,503,779.72	\$8,333,434.91	\$3,359,262.84	\$2,747.50	\$266,333.28	\$537,207.54	\$1,696,995.63	\$25,977.69

DIVISION D

INDEBTEDNESS

TABLE XI. — Outstanding Indebtedness Classified by Character of Obligation — 1931.

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON	\$158,500,801.00	\$92,068,101.00	—	\$66,432,700.00	—	\$2,100,000.00	—	\$625,804.99
WORCESTER	15,202,804.99	8,205,000.00	—	4,272,000.00	—	2,400,000.00	\$600,000.00	625,407.33
SPRINGFIELD	21,480,407.33	10,766,000.00	—	7,089,000.00	—	1,665,000.00	—	—
FALL RIVER	13,219,500.00	10,967,500.00	—	587,000.00	—	1,000,000.00	—	—
CAMBRIDGE	13,059,500.00	10,046,150.00	\$25,000.00	1,382,000.00	\$6,000.00	1,380,000.00	—	201,711.14
NEW BEDFORD	11,179,446.07	8,311,000.00	26,734.93	1,260,000.00	—	1,300,000.00	—	—
SOMERVILLE	4,625,000.00	3,325,000.00	—	—	—	1,300,000.00	—	—
LYNN	9,782,500.00	7,223,500.00	—	1,024,000.00	12,000.00	1,523,000.00	—	186,323.84
LOWELL	6,802,773.84	4,148,700.00	—	402,750.00	—	2,065,000.00	—	—
LAWRENCE	6,046,500.00	4,560,500.00	—	236,000.00	—	1,250,000.00	—	—
QUINCY	6,967,500.00	5,005,500.00	—	660,000.00	2,000.00	1,300,000.00	—	—
NEWTON	7,189,768.73	6,655,000.00	—	1,678,200.00	1,000.00	1,250,000.00	—	164,768.73
BROCKTON	4,897,200.00	1,968,000.00	—	370,000.00	—	1,100,000.00	—	—
MEDFORD	5,320,250.00	3,758,250.00	—	20,000.00	29,000.00	1,000,000.00	—	74,111.73
MALDEN	3,950,111.73	2,856,000.00	—	1,688,000.00	—	1,250,000.00	—	—
HOLYOKE	3,279,000.00	2,790,000.00	—	568,000.00	—	550,000.00	—	—
PITTSFIELD	3,075,000.00	1,196,000.00	—	269,000.00	—	610,000.00	—	—
HAVERHILL	3,777,655.68	2,864,400.00	—	119,000.00	—	750,000.00	—	44,255.68
EVERETT	3,270,009.24	2,350,100.00	—	104,000.00	—	900,000.00	—	115,909.24
CHICPEA	3,021,150.00	1,522,900.00	—	598,250.00	—	600,000.00	—	—
CHICPEE	2,566,943.90	1,324,500.00	—	374,000.00	—	550,000.00	—	68,443.90
FITCHBURG	2,563,000.00	1,427,000.00	—	588,000.00	—	480,000.00	—	—
WALTHAM	3,006,500.00	2,572,500.00	—	454,000.00	—	470,000.00	—	—
TAUNTON	3,510,538.95	1,742,800.00	—	1,231,000.00	—	952,500.00	—	66,738.95
REVERE	3,013,200.00	1,761,700.00	—	299,000.00	—	300,000.00	—	—
BEVERLY	1,302,000.00	1,144,000.00	—	58,000.00	—	200,000.00	—	—
NORTHAMPTON	519,500.00	319,500.00	—	901,000.00	—	300,000.00	—	—
GLoucester	2,470,625.00	1,269,625.00	—	901,000.00	—	350,000.00	—	—
MEADSBURY	1,495,000.00	1,051,000.00	—	421,000.00	—	200,000.00	—	29,396.72
LEONARDT	1,424,396.72	774,000.00	—	553,000.00	—	200,000.00	—	—
ATTLEBORO	1,337,500.00	582,500.00	—	123,950.00	—	350,000.00	—	—
NORTH ADAMS	786,820.00	462,870.00	—	191,000.00	—	170,000.00	—	—
PEABODY	1,461,500.00	920,500.00	—	545,000.00	—	400,000.00	—	—
WESTFIELD	1,605,600.00	890,600.00	—	365,300.00	—	50,000.00	—	—
WOBURN	1,992,000.00	1,226,700.00	—	49,500.00	—	270,000.00	—	—
WARD	698,500.00	599,000.00	—	804,000.00	—	50,000.00	—	—
MAHAROUGH	1,122,000.00	804,000.00	—	63,000.00	—	—	—	—
NEWBURYPORT	484,774.91	371,774.91	—	—	—	—	—	—
39 Cities	\$341,437,828.09	\$212,794,070.91	\$51,734.93	\$95,553,650.00	\$50,000.00	\$30,185,500.00	\$600,000.00	\$2,202,872.25

TABLE XII. — *Relation of Indebtedness to Valuation — 1931.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1931, together with the supplemental assessment of December, 1931.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 FALL RIVER . . .	115,274	8.0	\$127,762,465	\$11,554,500.00	\$1,296,000.00	\$10,258,500.00
2 WOBURN . . .	19,434	6.6	23,964,972	1,592,000.00	—	1,592,000.00
3 TAUNTON . . .	37,355	6.3	40,252,699	2,973,800.00	419,481.68	2,554,318.32
4 WESTFIELD . . .	19,775	6.1	23,425,340	1,435,600.00	—	1,435,600.00
5 BOSTON . . .	781,188	6.1	1,992,218,267	158,500,801.00	37,125,005.14	121,375,795.86
6 SPRINGFIELD . . .	149,900	5.8	320,875,985	18,455,000.00	—	18,455,000.00
7 NEW BEDFORD . . .	112,597	5.7	155,954,165	9,597,734.93	786,228.16	8,811,506.77
8 LYNN . . .	102,320	5.2	146,455,447	8,259,500.00	578,700.40	7,680,799.60
9 GLOUCESTER . . .	24,204	5.0	43,170,489	2,170,625.00	—	2,170,625.00
10 LEOMINSTER . . .	21,810	4.9	24,336,333	1,195,000.00	—	1,195,000.00
11 WALTHAM . . .	39,247	4.9	61,622,964	3,026,500.00	30,999.86	2,995,500.14
12 MEDFORD . . .	59,714	4.8	85,569,522	4,220,250.00	85,083.57	4,135,166.43
13 MARLBOROUGH . . .	15,587	4.8	17,588,404	852,000.00	13,000.00	839,000.00
14 REVERE . . .	35,680	4.8	43,312,455	2,060,700.00	—	2,060,700.00
15 CAMBRIDGE . . .	113,643	4.6	198,502,624	12,059,150.00	3,015,247.85	9,043,902.15
16 PEABODY . . .	21,345	4.4	25,410,641	1,111,500.00	—	1,111,500.00
17 CHICOPEE . . .	43,930	4.4	48,683,239	2,121,150.00	—	2,121,150.00
18 PITTSFIELD . . .	49,677	4.3	62,779,645	2,729,900.00	—	2,729,900.00
19 QUINCY . . .	71,983	4.1	138,400,744	5,667,500.00	—	5,667,500.00
20 HOLYOKE . . .	56,537	3.9	109,649,494	4,478,000.00	1 157,000.00	4,321,000.00
21 LAWRENCE . . .	85,068	3.9	122,750,890	4,796,500.00	45,925.18	4,750,574.82
22 CHELSEA . . .	45,816	3.7	56,630,010	2,454,100.00	364,154.54	2,089,945.46
23 EVERETT . . .	48,424	3.6	78,530,494	2,983,400.00	174,656.46	2,808,743.54
24 NEWTON . . .	65,276	3.6	173,512,933	7,025,500.00	857,527.51	6,167,472.49
25 BROCKTON . . .	63,797	3.5	83,741,929	3,647,200.00	677,827.96	2,969,372.04
26 LOWELL . . .	100,234	3.5	131,197,149	4,551,450.00	—	4,551,450.00
27 MALDEN . . .	58,036	3.4	75,504,109	2,876,000.00	288,374.24	2,587,625.76
28 FITCHBURG . . .	40,692	3.4	59,911,937	2,015,000.00	—	2,015,000.00
29 ATTLEBORO . . .	21,769	3.3	26,891,214	1,137,500.00	—	887,474.10
30 WORCESTER . . .	195,311	3.2	356,818,371	12,477,000.00	2 250,025.90	11,489,722.70
31 SALEM . . .	43,353	3.1	60,790,578	1,898,500.00	987,277.30	1,898,500.00
32 NEWBURYPORT . . .	15,084	3.0	14,393,245	434,774.91	—	434,774.91
33 MELROSE . . .	23,170	3.0	38,687,094	1,145,000.00	—	1,145,000.00
34 GARDNER . . .	19,399	2.6	24,494,191	648,500.00	—	648,500.00
35 SOMERVILLE . . .	103,908	2.6	128,264,915	3,325,000.00	—	3,325,000.00
36 BEVERLY . . .	25,086	2.4	50,255,243	1,202,000.00	—	1,202,000.00
37 NORTH ADAMS . . .	21,621	2.3	25,387,621	586,820.00	—	586,820.00
38 HAVERHILL . . .	48,710	2.2	64,472,655	1,465,000.00	22,000.00	1,443,000.00
39 NORTHAMPTON . . .	24,381	1.1	29,729,910	319,500.00	—	319,500.00
39 Cities . . .	2,940,335	4.9	\$5,291,900,382	\$309,049,455.84	\$47,174,515.75	\$261,874,940.09

¹ Railroad stock offsetting debt of \$157,000.

² Includes \$79,189.31 investment fund.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1931.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$835,843.66	¹ \$3,376.17	\$832,467.49	\$122,658.82	\$228,242.71	\$481,565.96
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
FALL RIVER . . .	—	—	—	—	—	—
CAMBRIDGE . . .	46,498.04	—	46,498.04	20,456.96	26,041.08	—
NEW BEDFORD . . .	—	—	—	—	—	—
SOMERVILLE . . .	68,214.89	—	68,214.89	12,677.40	12,869.84	42,667.65
LYNN . . .	14,667.51	—	14,667.51	—	14,667.51	—
LOWELL . . .	—	—	—	—	—	—
LAWRENCE . . .	—	—	—	—	—	—
QUINCY . . .	89,194.89	² 6,000.00	83,194.89	30,721.80	21,842.55	30,630.54
NEWTON . . .	53,834.44	—	53,834.44	35,187.70	16,082.51	2,564.23
BROCKTON . . .	—	—	—	—	—	—
MEDFORD . . .	33,596.66	—	33,596.66	7,674.00	7,746.09	18,176.57
MALDEN . . .	34,279.99	—	34,279.99	8,336.21	7,405.24	18,538.54
HOLYOKE . . .	—	—	—	—	—	—
PITTSFIELD . . .	—	—	—	—	—	—
HAVERHILL . . .	—	—	—	—	—	—
EVERETT . . .	39,243.38	—	39,243.38	8,494.55	7,561.74	23,187.09
CHELSEA . . .	30,285.48	—	30,285.48	6,597.32	6,657.59	17,030.57
CHICOPEE . . .	—	—	—	—	—	—
SALEM . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
WALTHAM . . .	20,150.90	—	20,150.90	14,027.13	6,123.77	—
TAUNTON . . .	—	—	—	—	—	—
REVERE . . .	19,704.03	—	19,704.03	4,253.95	4,297.88	11,152.20
BEVERLY . . .	—	—	—	—	—	—
NORTHAMPTON . . .	—	—	—	—	—	—
GLOUCESTER . . .	—	—	—	—	—	—
MELROSE . . .	16,016.70	—	16,016.70	3,694.50	3,734.97	8,587.23
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
PEABODY . . .	—	—	—	—	—	—
WESTFIELD . . .	—	—	—	—	—	—
WOBURN . . .	4,520.00	—	4,520.00	2,248.37	2,271.63	—
GARDNER . . .	—	—	—	—	—	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
39 Cities	\$1,306,050.57	\$9,376.17	\$1,296,674.40	\$277,028.71	\$365,545.11	\$654,100.58

¹ Deepening Neponset River.² Grade Crossings.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1931.*

CITIES.	TOTALS	PERCENTAGES			
		Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Serial Municipal Sinking Funds State Sinking and Loan Funds
BOSTON	\$6,331,675.70	1 \$4,615,831.14	\$880,000.90	\$835,843.66	72.9 13.9 13.2
WORCESTER	1,563,200.00	1,519,300.00	14,000.00	—	99.1 0.9 —
SPRINGFIELD	1,290,500.00	1,290,500.00	—	—	100.0 — —
FALL RIVER	1,187,820.64	2 1,187,820.64	—	—	100.0 — —
CAMBRIDGE	915,148.04	868,650.00	—	46,498.04	94.9 — 5.1
NEW BEDFORD	1,183,000.00	1,183,000.00	—	—	100.0 — —
SOMERVILLE	356,214.89	288,000.00	—	68,214.89	80.9 — 19.1
Lynn	637,867.51	618,200.00	5,000.00	14,667.51	96.9 0.8 2.3
LOWELL	698,070.00	698,070.00	—	—	100.0 — —
LAWRENCE	538,050.00	535,250.00	2,800.00	—	99.5 0.5 —
QUINCY	928,694.89	839,500.00	—	89,194.89	90.4 — 9.6
NEWTON	488,834.44	429,000.00	6,000.00	53,834.44	87.8 1.2 11.0
BROCKTON	528,350.00	513,350.00	15,000.00	—	97.2 2.8 —
MEDFORD	483,346.66	449,750.00	—	33,596.66	93.0 — 7.0
MALDEN	308,879.99	327,000.00	7,600.00	34,279.99	88.6 2.1 9.3
HOLYOKE	557,500.00	557,500.00	—	—	100.0 — —
PITTSFIELD	414,000.00	414,000.00	—	—	100.0 — —
HAVERHILL	215,000.00	215,000.00	—	—	100.0 — —
EVERETT	425,020.38	383,000.00	2,777.00	39,243.38	90.1 0.7 9.2
CHELSEA	249,143.48	214,350.00	4,508.00	30,285.48	86.0 1.8 12.2
CHICOPEE	391,150.00	391,150.00	—	—	100.0 — —
SALEM	211,000.00	211,000.00	—	—	100.0 — —
FITCHBURG	272,800.00	272,800.00	—	—	100.0 — —
WALTHAM	338,150.90	318,000.00	—	20,150.90	94.0 — 6.0
TAUNTON	302,028.22	300,900.00	1,128.22	—	99.6 0.4 —
REVERE	322,704.03	303,000.00	—	19,704.03	93.9 — 6.1
BEVERLY	133,000.00	133,000.00	—	—	100.0 — —
NORTHAMPTON	79,860.00	79,860.00	—	—	100.0 — —
GLoucester	254,375.00	185,500.00	—	—	100.0 — —
MELROSE	201,516.70	185,500.00	—	16,016.70	92.1 — 7.9
LEMINSTER	117,000.00	117,000.00	—	—	100.0 — —
ATTLEBORO	105,000.00	95,000.00	10,000.00	—	90.5 9.5 —
NORTH ADAMS	126,495.00	126,495.00	—	—	100.0 — —
PEABODY	120,000.00	120,000.00	—	—	100.0 — —
WESTFIELD	146,600.00	146,600.00	—	—	100.0 — —
WOBURN	203,720.00	199,200.00	—	—	97.8 — 2.2
GARDNER	88,100.00	88,100.00	—	4,520.00	100.0 — —
MARLBOROUGH	136,000.00	136,000.00	—	—	100.0 — —
NEWBURYPORT	63,000.00	63,000.00	—	—	100.0 — —
39 Cities	\$22,902,816.47	\$20,647,951.78	\$948,814.12	\$1,306,050.57	90.2 4.1 5.7

¹ Serial loans amounting to \$724,668.86 were paid from sinking fund.² Includes \$4,760 paid Hampshire County on account of Connecticut River Bridge.³ \$100,000 fire station loan cancelled.

DIVISION E

CASH BALANCES

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1931					CASH AT END OF 1931						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Boston	\$16,620,924.10	\$13,680,446.98	\$1,128,325.01	\$4,297.21	\$973,090.53	\$828,764.37	\$11,050,903.04	\$7,224,511.12	\$1,520,779.17	\$2,358.23	\$1,503,325.58	\$799,928.94
Worcester	1,086,854.89	1,578,891.21	9,273.05	9,273.05	35,717.03	47,962.56	1,064,251.34	903,923.44	83,944.26	1,601.55	28,798.54	45,983.55
Springfield	3,883,467.65	3,805,604.51	—	—	17,863.14	—	2,053,235.26	2,037,060.81	—	—	16,174.45	—
Fall River	482,450.38	405,158.94	300.00	300.00	2,026.64	12,838.22	460,228.16	445,024.10	2,046.21	—	4,490.21	8,667.64
Cambridge	406,363.49	338,817.06	60,953.64	—	3,358.43	3,234.36	597,400.80	525,416.76	59,704.42	—	3,823.13	8,455.99
New Bedford	639,184.46	587,979.79	22,860.29	4,910.95	3,845.32	19,588.11	166,943.48	109,881.55	28,772.87	4,705.50	3,867.36	19,896.20
Somerville	1,074,220.82	1,071,586.85	—	—	1,788.40	845.57	383,331.43	380,514.32	—	—	1,805.13	1,011.98
Lynn	590,157.16	585,549.01	2,228.55	1,521.53	439.24	418.83	411,778.19	405,099.05	1,951.43	2,022.16	2,286.72	418.83
Lowell	203,490.10	196,171.68	—	—	15.17	7,303.25	183,376.87	175,140.73	—	—	13.11	8,223.03
Lawrence	436,115.94	436,115.94	—	—	—	—	651,869.83	651,869.83	—	—	—	—
Quincy	571,565.28	548,716.33	3,388.39	3,388.39	11,263.76	8,196.80	335,499.32	312,005.81	5,529.64	—	8,779.81	9,184.06
Newton	297,996.78	228,540.45	2,335.45	25.00	7,095.88	—	674,585.39	564,974.34	1,269.29	11.25	108,330.51	—
Brockton	491,480.90	449,756.36	31,891.22	4,925.62	3,084.10	1,223.60	525,991.06	489,306.97	25,827.96	5,386.71	4,245.82	1,223.60
Medford	388,900.81	379,109.58	1,892.88	2,233.58	2,634.54	3,030.23	687,472.54	679,828.08	432.68	532.73	2,572.28	4,106.77
Malden	597,563.00	592,637.89	3,184.46	787.22	186.92	746.51	414,707.08	400,134.26	9,372.47	984.28	3,319.84	896.23
Holyoke	979,828.02	963,059.53	—	—	1,792.71	14,975.78	891,226.74	875,558.49	—	—	1,610.80	14,057.45
Pittsfield	529,374.79	524,676.61	—	—	—	4,698.18	355,889.36	352,712.27	—	—	—	3,177.09
Haverhill	202,430.11	198,642.69	1,135.66	—	1,994.33	657.43	168,638.65	163,002.12	984.33	—	3,989.30	662.90
Everett	430,489.04	415,714.17	—	—	13,050.51	1,724.36	251,895.91	230,670.55	—	—	19,344.42	1,880.94
Chelsea	403,643.27	401,814.18	—	—	448.24	1,380.85	41,132.49	39,489.20	—	—	1,824.31	53,312.31
Chicago	219,463.81	184,556.38	—	—	969.97	53,937.46	305,713.34	251,795.46	—	—	605.67	1,814.31
Salem	97,028.55	86,027.97	—	610.20	7,965.23	2,425.15	227,872.69	216,930.32	—	795.58	8,302.48	1,814.31
Fitchburg	303,114.39	286,854.89	—	10,193.92	5,454.93	1,610.65	185,177.25	172,841.07	—	6,641.18	4,945.35	7,749.65
Waltham	344,589.86	306,589.96	6,525.86	5,478.51	5,454.93	25,059.90	261,990.67	242,846.92	9,692.22	3,900.66	1,203.70	2,347.17
Taunton	359,011.75	205,815.61	130,358.57	8,638.47	942.63	14,199.10	232,828.43	200,548.85	11,531.68	9,194.59	—	11,553.31
Revere	80,078.65	80,078.65	—	—	—	—	16,118.10	16,118.10	—	—	—	—
Beverly	192,101.37	191,819.62	157.60	—	56.80	67.35	102,146.01	102,002.94	—	—	75.72	67.35
Northampton	107,436.23	104,647.82	—	203.15	2,605.26	—	47,653.83	44,749.73	—	346.45	2,557.65	138.80
Glooucester	894,990.97	594,786.08	—	—	70.00	134.29	199,907.66	199,643.92	—	—	124.94	426.60
Neuse	262,230.64	249,647.92	—	10,640.18	560.94	1,401.60	183,078.77	177,707.99	100.00	4,410.55	533.63	699.45
Leominster	117,338.86	116,663.79	25.00	—	—	650.07	36,050.32	35,250.87	—	—	—	28.75
Attleboro	119,570.75	117,567.30	1,504.94	—	469.76	28.75	176,597.04	167,469.75	7,776.03	—	1,322.51	907.80
Peabody	87,735.05	86,764.68	—	—	—	970.57	68,629.81	67,722.01	—	—	—	16,895.76
North Adams	83,969.35	87,417.89	—	—	1,708.68	14,842.78	166,776.10	149,880.34	—	—	—	8,932.44
Westfield	161,492.02	152,454.43	—	—	—	9,037.59	38,116.42	29,183.98	—	—	—	737.88
Woburn	302,672.95	300,264.65	—	—	1,696.57	7,111.73	114,468.71	112,540.87	29.73	—	1,160.23	8,932.44
Ward	37,704.51	37,495.51	—	—	—	209.00	49,638.61	49,063.11	—	—	—	575.50
Marlborough	87,133.45	86,449.52	—	—	683.93	—	58,125.42	57,446.28	—	—	679.14	—
Newburyport	61,595.56	47,855.22	—	—	4,428.01	9,312.33	69,033.50	63,858.91	—	—	4,862.26	312.33
39 Cities	\$34,475,799.71	\$30,798,768.05	\$1,410,359.15	\$67,584.58	\$1,107,907.60	\$1,091,180.33	\$23,910,279.62	\$19,323,725.22	\$1,764,185.02	\$50,451.29	\$1,743,152.46	\$1,028,765.63

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1931**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 47,490
REVENUE.		\$4,511,448.10
General		3,667,216.04
Taxes		3,596,395.34
Property, poll, and income		3,449,718.99
Corporation, bank, etc.		146,676.35
Licenses and permits		4,917.25
Fines and forfeits		2,421.21
Grants and gifts		63,444.24
For expenses		63,444.24
For outlays		—
All other		38.00
Commercial		844,232.06
Special assessments		47,061.35
To meet expenses		2,314.94
To meet outlays		44,746.41
Privileges		182,667.11
Departmental		123,142.94
General government		2,174.20
Protection of persons and property		6,852.71
Health and sanitation		26,217.44
Highways		8,572.78
Charities		23,599.32
Soldiers' benefits		691.00
Schools		6,103.77
Libraries		4,049.25
Recreation		7,197.89
Unclassified		37,684.58
Public service enterprises		441,890.43
Electric light		—
Water		441,890.43
All other		—
Cemeteries		14,172.19
Interest		35,398.04
On sinking funds		—
On trust and investment funds		4,610.24
All other		30,787.80
NON-REVENUE.		\$2,167,728.80
Offsets to outlays		6,995.65
Departmental		2,797.34
Public service enterprises		4,198.31
Cemeteries		—
Municipal indebtedness		1,791,622.20
Loans, general purposes		585,000.00
Loans, public service enterprises		—
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		1,200,000.00
Unpaid warrants or orders, current year		—
Premiums		6,622.20
Transfers		—
From sinking funds		—
All other		—
Refunds		9,185.03
Agency, trust, and investment		359,925.92
Taxes and licenses for State		166,460.62
Taxes for county		186,864.95
Reimbursements for grade crossings		—
Sinking and other permanent funds		6,600.35
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$4,518,443.75
Premiums		6,622.20
Municipal indebtedness		1,785,000.00
Transfers and refunds		9,185.03
Agency, trust, and investment		359,925.92
Total receipts		\$6,679,176.90
Balance on hand, including funds		396,721.42
GRAND TOTAL		\$7,075,898.32

Graded According to Population of 1930.

	*PAYMENTS.	Brookline POPULATION 47,490
Maintenance		\$3,333,112.09
<i>Departmental</i>		<i>3,076,112.39</i>
General government		149,796.92
Protection of persons and property		737,183.00
Health and sanitation		356,762.09
Highways		390,136.62
Charities		148,477.63
Soldiers' benefits		5,452.00
Schools		912,843.35
Libraries		74,772.71
Recreation		229,951.89
Pensions		38,860.36
Unclassified		31,875.82
<i>Public service enterprises</i>		<i>242,311.62</i>
Electric light		—
Water		242,311.62
All other		—
<i>Cemeteries</i>		<i>14,688.08</i>
<i>Administration of trust funds</i>		<i>—</i>
Interest		275,178.09
<i>Loans, general purposes</i>		<i>182,427.80</i>
<i>Loans, public service enterprises</i>		<i>92,760.29</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		857,665.10
<i>Departmental</i>		<i>799,991.47</i>
General government		2,316.92
Protection of persons and property		33,823.41
Health and sanitation		187,137.42
Highways		281,568.79
Charities		—
Schools		90,842.57
Libraries		300.00
Recreation		204,002.36
Unclassified		—
<i>Public service enterprises</i>		<i>55,426.06</i>
Electric light		—
Water		55,426.06
All other		—
<i>Cemeteries</i>		<i>2,247.57</i>
Municipal indebtedness		1,669,820.09
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>1,469,820.09</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,200,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		—
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>—</i>
Refunds		9,185.03
Agency, trust, and investment		360,465.16
<i>Taxes and licenses for State</i>		<i>166,460.62</i>
<i>Taxes for county</i>		<i>186,864.95</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>7,139.59</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$3,608,290.18
Permanent debt (except from sinking funds)		¹ 469,820.09
Sinking fund requirements from revenue		—
Outlays		857,665.10
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		1,200,000.00
Transfers (except to sinking funds) and refunds		9,185.03
Agency, trust, and investment		360,465.16
Total payments		\$6,505,425.56
Balance on hand, including funds		570,472.76
GRAND TOTAL		\$7,075,898.32

¹ Includes \$875 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Framingham POPULATION 22,210	Belmont POPULATION 21,748
REVENUE.	\$2,457,287.70	\$2,329,813.50	\$1,455,547.93	\$1,815,932.97
General	2,019,635.56	1,930,583.99	1,166,203.35	1,304,277.38
<i>Taxes</i>	<i>1,983,523.78</i>	<i>1,900,755.43</i>	<i>1,141,463.16</i>	<i>1,283,693.00</i>
Property, poll, and income	1,943,423.65	1,808,215.16	1,071,750.77	1,265,844.20
Corporation, bank, etc.	40,100.13	92,540.27	69,712.39	17,848.80
<i>Licenses and permits</i>	<i>7,964.27</i>	<i>7,227.50</i>	<i>5,223.20</i>	<i>2,566.50</i>
<i>Fines and forfeits</i>	<i>2,489.34</i>	<i>1,368.83</i>	<i>1,341.47</i>	<i>1,567.30</i>
<i>Grants and gifts</i>	<i>25,623.79</i>	<i>25,650.80</i>	<i>18,175.52</i>	<i>16,450.58</i>
For expenses	25,623.79	25,650.80	18,025.02	16,450.58
For outlays	—	—	150.50	—
<i>All other</i>	<i>34.38</i>	<i>81.43</i>	<i>—</i>	<i>—</i>
Commercial	437,652.14	399,229.51	289,344.58	511,655.59
<i>Special assessments</i>	<i>61,728.11</i>	<i>31,187.07</i>	<i>14,176.12</i>	<i>48,573.90</i>
To meet expenses	958.50	991.18	—	28,117.67
To meet outlays	60,769.61	30,195.89	14,176.12	20,456.23
<i>Privileges</i>	<i>80,602.77</i>	<i>76,484.26</i>	<i>52,698.05</i>	<i>68,189.63</i>
<i>Departmental</i>	<i>61,104.87</i>	<i>69,804.71</i>	<i>49,629.96</i>	<i>27,714.24</i>
General government	11,647.45	7,232.85	5,709.61	3,866.65
Protection of persons and property	621.09	911.61	489.21	224.34
Health and sanitation	7,641.80	15,169.00	25,504.85	6,779.30
Highways	568.84	242.45	1,786.34	110.35
Charities	15,017.08	19,006.05	9,257.24	3,814.53
Soldiers' benefits	1,025.00	1,331.50	422.50	311.00
Schools	2,798.49	4,135.11	4,966.08	2,230.55
Libraries	1,647.31	1,255.28	1,323.58	796.40
Recreation	22.00	—	105.18	—
Unclassified	120,115.81	20,520.86	2,653.37	9,581.12
<i>Public service enterprises</i>	<i>160,517.28</i>	<i>189,810.17</i>	<i>132,453.48</i>	<i>338,325.13</i>
Electric light	—	—	—	234,596.28
Water	160,517.28	189,810.17	132,453.48	103,728.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>19,567.50</i>	<i>5,411.61</i>	<i>5,493.74</i>	<i>5,649.22</i>
<i>Interest</i>	<i>54,131.61</i>	<i>26,531.69</i>	<i>34,893.23</i>	<i>23,203.47</i>
On sinking funds	5,266.42	—	—	1,888.90
On trust and investment funds	10,522.09	674.64	4,649.54	—
All other	38,343.10	25,857.05	30,243.69	21,314.57
NON-REVENUE.	\$1,761,901.35	\$2,006,496.78	\$1,218,174.40	\$800,432.48
Offsets to outlays	41,047.39	11,471.04	27,839.45	25,327.96
<i>Departmental</i>	<i>37,688.46</i>	<i>3,023.72</i>	<i>26,873.63</i>	<i>34.71</i>
<i>Public service enterprises</i>	<i>3,358.93</i>	<i>8,447.32</i>	<i>965.92</i>	<i>25,293.25</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,234,440.22	1,785,206.10	1,060,623.60	645,804.75
<i>Loans, general purposes</i>	<i>250,000.00</i>	<i>228,000.00</i>	<i>110,000.00</i>	<i>130,000.00</i>
<i>Loans, public service enterprises</i>	<i>60,000.00</i>	<i>—</i>	<i>50,000.00</i>	<i>15,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>900,000.00</i>	<i>1,550,000.00</i>	<i>900,000.00</i>	<i>500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>21,221.32</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>3,218.90</i>	<i>7,206.10</i>	<i>623.60</i>	<i>804.75</i>
Transfers	15,000.00	22,149.75	2,196.37	10,596.78
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	15,000.00	22,149.75	2,196.37	10,596.78
Refunds	6,811.69	15,397.95	4,271.96	5,033.14
Agency, trust, and investment	464,602.05	172,271.94	123,243.02	113,669.85
<i>Taxes and licenses for State</i>	<i>67,872.43</i>	<i>66,438.23</i>	<i>43,688.00</i>	<i>42,172.56</i>
<i>Taxes for county</i>	<i>94,065.42</i>	<i>92,670.34</i>	<i>61,672.03</i>	<i>58,806.46</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>302,664.20</i>	<i>13,263.37</i>	<i>17,882.99</i>	<i>12,690.83</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,498,335.09	\$2,341,284.54	\$1,483,387.38	\$1,841,260.93
Premiums	3,218.90	7,206.10	623.60	804.75
Municipal indebtedness	1,231,221.32	1,778,000.00	1,060,000.00	645,000.00
Transfers and refunds	21,811.69	37,547.70	6,468.33	15,629.92
Agency, trust, and investment	464,602.05	172,271.94	123,243.02	113,669.85
Total receipts	\$4,219,189.05	\$4,336,310.28	\$2,673,722.33	\$2,616,365.45
<i>Balance on hand, including funds</i>	<i>351,815.12</i>	<i>144,121.59</i>	<i>42,773.17</i>	<i>136,407.42</i>
GRAND TOTAL	\$4,571,004.17	\$4,480,431.87	\$2,716,495.50	\$2,752,772.87

¹ Includes \$12.50 from administration of trust funds.² Includes \$40 from administration of trust funds.³ Includes \$10 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
Maintenance	\$1,703,952.89	\$1,665,123.54	\$1,096,274.85	\$1,228,407.15
Departmental	1,598,750.92	1,587,399.19	1,005,490.53	976,907.55
General government	109,946.50	78,159.05	67,112.71	57,322.27
Protection of persons and property	267,370.64	262,131.28	175,580.60	184,510.79
Health and sanitation	170,242.12	170,097.52	89,777.90	102,321.02
Highways	158,465.61	178,495.12	135,878.44	115,849.37
Charities	61,526.62	190,650.23	89,890.84	24,965.45
Soldiers' benefits	9,891.37	16,533.11	13,708.26	3,274.89
Schools	686,851.62	566,060.06	381,706.01	413,000.98
Libraries	33,731.90	38,962.28	30,489.99	19,894.38
Recreation	53,038.28	53,899.55	8,037.11	38,399.99
Pensions	13,113.07	8,829.69	4,311.85	3,559.40
Unclassified	34,573.19	23,581.30	8,996.82	13,809.01
Public service enterprises	82,552.71	64,675.88	82,778.95	242,447.60
Electric light	—	—	—	202,303.84
Water	82,552.71	64,675.88	82,778.95	40,143.76
All other	—	—	—	—
Cemeteries	22,631.76	13,048.47	7,880.37	9,042.00
Administration of trust funds	17.50	—	125.00	10.00
Interest	130,849.04	165,853.98	90,948.23	99,121.04
Loans, general purposes	87,924.93	131,484.26	74,683.23	70,893.98
Loans, public service enterprises	42,924.11	34,369.72	16,265.00	28,227.06
Loans, cemeteries	—	—	—	—
Outlays	1,072,344.63	596,814.10	316,645.38	512,720.89
Departmental	954,529.88	475,494.23	266,417.90	419,916.14
General government	3,520.50	169,638.84	993.01	177.75
Protection of persons and property	16,886.92	1,588.94	6,251.62	25,406.54
Health and sanitation	154,972.26	70,756.11	27,981.60	61,267.17
Highways	234,728.19	167,424.83	158,437.56	71,671.38
Charities	—	25,492.95	—	—
Schools	456,544.93	12,878.29	61,661.19	217,903.01
Libraries	31,866.07	—	—	—
Recreation	56,011.01	12,714.27	10,996.07	30,990.29
Unclassified	—	15,000.00	96.85	12,500.00
Public service enterprises	110,380.41	121,319.87	50,076.98	92,804.75
Electric light	—	—	—	38,284.67
Water	110,380.41	121,319.87	50,076.98	54,520.08
All other	—	—	—	—
Cemeteries	7,434.34	—	150.50	—
Municipal indebtedness	1,132,089.69	1,693,449.00	958,900.00	678,757.87
From sinking funds	—	—	—	—
From revenue and other sources	218,735.04	293,449.00	158,900.00	178,757.87
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	900,000.00	1,400,000.00	800,000.00	500,000.00
Warrants or orders, previous years	13,354.65	—	—	—
Transfers	15,000.00	22,149.75	2,196.37	10,596.78
To sinking funds from revenue	2,000.00	—	—	1,127.33
All other	13,000.00	22,149.75	2,196.37	9,469.45
Refunds	6,811.69	15,397.95	4,271.96	5,033.14
Agency, trust, and investment	478,155.22	173,524.53	126,550.37	115,676.25
Taxes and licenses for State	67,872.43	66,438.23	43,688.00	42,172.56
Taxes for county	94,065.42	92,670.34	61,672.03	68,806.46
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	316,217.37	14,515.96	21,190.34	14,697.23
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$1,834,801.93	\$1,830,977.52	\$1,187,223.08	\$1,327,528.19
Permanent debt (except from sinking funds)	218,735.04	293,449.00	158,900.00	178,757.87
Sinking fund requirements from revenue	2,000.00	—	—	1,127.33
Outlays	1,072,344.63	596,814.10	316,645.38	512,720.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	913,354.65	1,400,000.00	800,000.00	500,000.00
Transfers (except to sinking funds) and refunds	19,811.69	37,547.70	6,468.33	14,502.59
Agency, trust, and investment	478,155.22	173,524.53	126,550.37	115,676.25
Total payments	\$4,539,203.16	\$4,332,312.85	\$2,595,787.16	\$2,650,313.12
Balance on hand, including funds	31,801.01	148,119.02	120,708.34	102,459.75
GRAND TOTAL	\$4,571,004.17	\$4,480,431.87	\$2,716,495.50	\$2,752,772.87

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
REVENUE.	\$964,494.81	\$1,564,063.65	\$899,629.82	\$1,141,991.94
General	812,742.72	1,328,139.41	746,496.73	963,999.53
<i>Taxes</i>	<i>796,299.24</i>	<i>1,285,834.00</i>	<i>731,123.19</i>	<i>939,101.02</i>
Property, poll, and income	771,912.88	1,182,466.36	722,863.66	874,792.10
Corporation, bank, etc.	24,386.36	103,367.64	8,259.53	64,308.92
<i>Licenses and permits</i>	<i>1,497.96</i>	<i>3,604.46</i>	<i>2,053.00</i>	<i>1,811.60</i>
<i>Fines and forfeits</i>	<i>356.52</i>	<i>769.17</i>	<i>190.76</i>	<i>2,064.52</i>
<i>Grants and gifts</i>	<i>14,589.00</i>	<i>33,031.78</i>	<i>13,129.78</i>	<i>21,022.49</i>
For expenses	12,089.00	38,031.78	12,879.78	21,022.49
For outlays	2,500.00	—	250.00	—
All other	—	—	—	—
Commercial	151,752.09	235,924.24	153,133.09	177,992.41
<i>Special assessments</i>	<i>1,873.73</i>	<i>1,769.65</i>	<i>7,631.70</i>	<i>2,033.99</i>
To meet expenses	278.61	1,758.65	—	—
To meet outlays	1,595.12	11.00	7,531.70	2,033.99
<i>Privileges</i>	<i>34,218.63</i>	<i>53,651.82</i>	<i>30,769.36</i>	<i>36,020.78</i>
<i>Departmental</i>	<i>29,254.89</i>	<i>44,133.67</i>	<i>11,567.27</i>	<i>16,272.75</i>
General government	2,266.84	3.45	192.02	1,709.72
Protection of persons and property	361.93	443.20	132.13	227.39
Health and sanitation	1,468.45	1,097.13	1,091.43	3,017.86
Highways	286.37	4,117.29	—	2,569.64
Charities	22,439.25	30,785.10	6,608.19	7,069.47
Soldiers' benefits	640.00	2,611.32	610.50	445.00
Schools	1,687.84	3,906.24	1,528.71	528.79
Libraries	—	799.42	577.96	704.88
Recreation	—	6.00	—	—
Unclassified	84.21	364.52	826.33	—
<i>Public service enterprises</i>	<i>69,463.20</i>	<i>114,496.53</i>	<i>84,989.40</i>	<i>104,135.39</i>
Electric light	—	—	—	—
Water	69,463.20	114,181.03	84,989.40	104,135.39
All other	—	314.50	—	—
<i>Cemeteries</i>	<i>2,170.31</i>	<i>—</i>	<i>8,955.87</i>	<i>—</i>
<i>Interest</i>	<i>14,791.83</i>	<i>21,873.57</i>	<i>9,319.49</i>	<i>19,529.50</i>
On sinking funds	—	—	—	1,702.11
On trust and investment funds	1,708.64	3,659.05	—	821.68
All other	13,082.69	18,214.52	9,319.49	17,005.71
NON-REVENUE.	\$1,087,126.89	\$1,074,184.13	\$717,137.63	\$1,285,050.44
Offsets to outlays	36,000.00	322.00	2,470.98	36,879.91
<i>Departmental</i>	<i>36,000.00</i>	<i>322.00</i>	<i>2,470.98</i>	<i>36,794.91</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>85.00</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	970,397.88	934,512.46	676,756.60	1,146,357.00
<i>Loans, general purposes</i>	<i>15,000.00</i>	<i>—</i>	<i>48,000.00</i>	<i>100,000.00</i>
<i>Loans, public service enterprises</i>	<i>107,880.00</i>	<i>34,500.00</i>	<i>45,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>847,000.00</i>	<i>900,000.00</i>	<i>583,000.00</i>	<i>1,045,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>517.88</i>	<i>12.46</i>	<i>766.60</i>	<i>1,357.00</i>
Transfers	3,165.66	14,017.74	—	821.68
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,165.66	14,017.74	—	821.68
Refunds	3,840.17	3,138.44	2,331.94	1,447.00
Agency, trust, and investment	73,723.18	122,193.49	35,578.11	99,544.85
<i>Taxes and licenses for State</i>	<i>30,492.00</i>	<i>49,624.38</i>	<i>31,051.87</i>	<i>35,405.06</i>
<i>Taxes for county</i>	<i>40,243.21</i>	<i>52,424.48</i>	<i>—</i>	<i>54,664.79</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,987.97</i>	<i>20,144.63</i>	<i>4,526.24</i>	<i>9,475.00</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,000,494.81	\$1,564,385.65	\$902,100.80	\$1,178,871.85
Premiums	517.88	12.46	766.60	1,357.00
Municipal indebtedness	969,880.00	934,500.00	676,000.00	1,145,000.00
Transfers and refunds	7,005.83	17,156.18	2,331.94	2,268.68
Agency, trust, and investment	73,723.18	122,193.49	35,578.11	99,544.85
Total receipts	\$2,051,621.70	\$2,638,247.78	\$1,616,767.45	\$2,427,042.38
Balance on hand, including funds	109,173.01	588,583.29	111,092.86	205,687.76
GRAND TOTAL	\$2,160,794.71	\$3,226,831.07	\$1,727,860.31	\$2,632,730.14

Graded According to Population of 1930 — Continued.

PAYMENTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
Maintenance	\$784,618.13	\$1,143,174.50	\$664,132.93	\$839,809.24
<i>Departmental</i>	<i>732,131.03</i>	<i>1,087,444.06</i>	<i>607,994.26</i>	<i>778,250.64</i>
General government	40,171.92	62,373.88	35,636.80	44,358.39
Protection of persons and property	108,716.25	164,853.88	94,275.95	121,200.91
Health and sanitation	53,014.16	59,388.87	59,257.70	44,974.59
Highways	136,290.09	155,981.02	63,542.61	84,077.22
Charities	91,651.93	144,819.78	21,823.79	90,135.41
Soldiers' benefits	9,079.31	19,411.30	9,713.58	19,571.40
Schools	287,872.78	413,588.92	283,830.99	348,890.92
Libraries	—	24,341.17	10,185.82	13,389.34
Recreation	3,131.79	30,143.02	24,233.41	5,848.60
Pensions	—	912.50	910.00	1,600.00
Unclassified	2,702.80	11,629.72	4,583.61	4,203.86
<i>Public service enterprises</i>	<i>48,636.60</i>	<i>55,730.44</i>	<i>48,252.07</i>	<i>61,558.60</i>
Electric light	—	—	—	—
Water	48,636.60	55,230.76	48,252.07	61,558.60
All other	—	499.68	—	—
<i>Cemeteries</i>	<i>3,850.50</i>	<i>—</i>	<i>7,886.60</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	43,457.70	75,873.56	55,522.29	74,398.23
<i>Loans, general purposes</i>	<i>40,190.09</i>	<i>70,030.68</i>	<i>36,089.28</i>	<i>69,893.23</i>
<i>Loans, public service enterprises</i>	<i>3,267.61</i>	<i>5,842.88</i>	<i>19,433.01</i>	<i>4,505.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	176,631.78	312,265.81	187,991.25	255,186.83
<i>Departmental</i>	<i>86,449.97</i>	<i>231,761.97</i>	<i>150,609.31</i>	<i>214,202.23</i>
General government	4,578.60	74.13	—	1,883.02
Protection of persons and property	392.75	25,096.98	1,473.39	21,398.59
Health and sanitation	8,570.75	13,883.00	5,751.05	64,941.77
Highways	64,780.00	123,190.64	123,017.02	118,212.87
Charities	—	294.00	—	—
Schools	4,332.46	58,031.22	11,206.73	7,092.76
Libraries	—	—	—	—
Recreation	1,295.41	11,192.00	8,862.47	673.22
Unclassified	2,500.00	—	298.65	—
<i>Public service enterprises</i>	<i>90,181.81</i>	<i>80,503.84</i>	<i>35,854.43</i>	<i>40,984.60</i>
Electric light	—	—	—	—
Water	90,181.81	80,503.84	35,854.43	40,984.60
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,527.51</i>	<i>—</i>
Municipal indebtedness	1,013,500.00	1,334,585.09	616,278.15	1,249,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1 87,500.00</i>	<i>134,585.09</i>	<i>103,278.15</i>	<i>125,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>926,000.00</i>	<i>1,200,000.00</i>	<i>513,000.00</i>	<i>1,124,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,165.66	14,017.74	—	821.68
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	3,165.66	14,017.74	—	821.68
Refunds	3,840.17	3,138.44	2,331.94	1,447.00
Agency, trust, and investment	77,266.16	128,028.55	35,564.51	100,825.07
<i>Taxes and licenses for State</i>	<i>30,492.00</i>	<i>49,024.38</i>	<i>31,051.87</i>	<i>35,405.06</i>
<i>Taxes for county</i>	<i>40,243.21</i>	<i>52,424.48</i>	<i>—</i>	<i>64,664.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,530.95</i>	<i>25,979.69</i>	<i>4,512.64</i>	<i>10,755.22</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$828,075.83	\$1,219,048.06	\$719,655.22	\$914,207.47
Permanent debt (except from sinking funds)	1 87,500.00	134,585.09	103,278.15	125,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	176,631.78	312,265.81	187,991.25	255,186.83
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	926,000.00	1,200,000.00	513,000.00	1,124,000.00
Transfers (except to sinking funds) and refunds	7,005.83	17,156.18	2,331.94	2,268.68
Agency, trust, and investment	77,266.16	128,028.55	35,564.51	100,825.07
Total payments	\$2,102,479.60	\$3,011,083.69	\$1,561,821.07	\$2,521,988.05
<i>Balance on hand, including funds</i>	<i>58,315.11</i>	<i>213,747.38</i>	<i>166,039.24</i>	<i>110,742.09</i>
GRAND TOTAL	\$2,160,794.71	\$3,224,831.07	\$1,727,860.31	\$2,632,730.14

1 Includes \$3,102.86 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
REVENUE.	\$1,312,652.20	\$1,389,694.98	\$1,335,877.27	\$911,230.65
General	1,010,019.25	853,084.00	850,798.57	727,119.83
Taxes	993,511.26	832,023.29	836,150.31	710,870.79
Property, poll, and income	945,852.40	809,176.25	796,348.33	658,089.64
Corporation, bank, etc.	47,658.86	22,847.04	39,801.98	52,781.15
Licenses and permits	450.50	1,723.50	1,707.00	1,570.75
Fines and forfeits	118.19	3,026.00	809.60	2,283.97
Grants and gifts	15,939.30	16,311.21	12,131.66	12,364.82
For expenses	15,939.30	16,311.21	12,131.66	12,364.82
For outlays	—	—	—	—
All other	—	—	—	29.50
Commercial	302,632.95	536,610.98	485,078.70	184,110.82
Special assessments	57,279.65	23,584.72	6,197.19	5,828.94
To meet expenses	20,207.42	2,821.13	394.27	—
To meet outlays	37,072.23	20,763.59	5,802.92	5,828.94
Privileges	54,818.95	29,596.93	42,458.14	37,186.34
Departmental	17,004.17	33,358.80	14,752.85	24,730.14
General government	165.00	321.00	3,220.96	1,685.21
Protection of persons and property	4,581.01	265.49	656.17	339.76
Health and sanitation	2,628.17	4,357.60	907.13	2,393.91
Highways	1,371.94	72.75	53.30	728.21
Charities	4,626.46	11,186.52	7,700.93	10,485.00
Soldiers' benefits	554.50	832.50	760.50	774.07
Schools	1,443.37	15,165.48	833.19	6,529.38
Libraries	1,141.56	945.20	468.18	824.51
Recreation	—	—	—	815.00
Unclassified	1 492.16	212.26	152.49	155.09
Public service enterprises	142,123.82	434,804.05	399,930.57	103,653.55
Electric light	—	2 337,657.02	305,732.07	—
Water	142,123.82	97,147.03	94,198.50	62,936.20
All other	—	—	—	40,717.35
Cemeteries	15,200.66	531.85	102.50	—
Interest	16,205.70	14,734.63	21,637.45	12,711.85
On sinking funds	—	—	—	—
On trust and investment funds	2,873.46	1,516.06	4,232.82	3,975.21
All other	13,332.24	13,218.57	17,404.63	8,736.64
NON-REVENUE.	\$988,586.60	\$856,057.79	\$1,537,471.30	\$700,511.30
Offsets to outlays	23,546.63	1,874.98	3,355.80	39,484.90
Departmental	23,546.63	741.57	3,355.80	39,484.90
Public service enterprises	—	1,133.41	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	823,810.63	750,001.00	1,469,705.96	550,000.00
Loans, general purposes	57,000.00	—	444,000.00	—
Loans, public service enterprises	90,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	675,000.00	750,000.00	1,025,000.00	550,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	1,810.63	1.00	705.96	—
Transfers	426.80	4,139.36	1,458.20	3,838.70
From sinking funds	—	—	—	—
All other	426.80	4,139.36	1,458.20	3,838.70
Refunds	3,945.25	1,534.55	4,332.03	3,043.73
Agency, trust, and investment	136,857.29	98,507.90	58,619.31	104,143.97
Taxes and licenses for State	41,500.63	29,121.00	28,819.00	35,335.00
Taxes for county	44,387.28	40,242.66	29,500.19	68,343.61
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	50,969.38	29,144.34	300.12	465.86
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,336,198.83	\$1,391,569.96	\$1,339,233.07	\$950,715.55
Premiums	1,810.63	1.00	705.96	—
Municipal indebtedness	822,000.00	750,000.00	1,469,000.00	550,000.00
Transfers and refunds	4,372.05	5,673.91	5,790.23	6,882.43
Agency, trust, and investment	136,857.29	98,507.90	58,619.31	104,143.97
Total receipts	\$2,301,238.80	\$2,245,752.77	\$2,873,348.57	\$1,611,741.95
Balance on hand, including funds	138,926.64	164,842.58	201,521.03	117,065.76
GRAND TOTAL	\$2,440,165.44	\$2,400,595.35	\$3,074,869.60	\$1,728,807.71

¹ Includes \$99.62 from administration of trust funds.² Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
Maintenance	\$922,041.05	\$1,015,270.65	\$983,336.17	\$786,929.00
<i>Departmental</i>	<i>833,134.13</i>	<i>739,766.93</i>	<i>697,319.92</i>	<i>693,148.65</i>
General government	47,925.83	29,119.95	49,963.29	38,886.16
Protection of persons and property	187,979.63	108,534.39	96,472.45	59,026.33
Health and sanitation	68,230.69	55,557.31	30,914.03	39,403.71
Highways	119,095.25	77,024.78	93,853.84	117,115.13
Charities	15,632.32	65,587.41	70,055.04	66,912.65
Soldiers' benefits	4,630.00	20,901.98	6,348.22	10,973.59
Schools	313,040.72	319,199.69	300,570.50	315,788.23
Libraries	23,271.44	28,650.24	16,137.33	17,416.75
Recreation	26,600.01	24,686.04	19,536.96	16,947.11
Pensions	10,515.70	—	2,124.98	—
Unclassified	16,212.54	10,495.14	11,343.28	11,178.99
<i>Public service enterprises</i>	<i>66,121.11</i>	<i>273,604.12</i>	<i>284,507.83</i>	<i>93,624.35</i>
Electric light	—	¹ 228,673.68	236,576.79	—
Water	66,121.11	44,930.44	47,931.04	52,907.00
All other	—	—	—	40,717.35
<i>Cemeteries</i>	<i>22,686.19</i>	<i>1,909.60</i>	<i>1,306.42</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>99.62</i>	<i>—</i>	<i>202.00</i>	<i>156.00</i>
Interest	\$5,311.59	\$7,981.73	\$1,642.83	\$2,640.58
<i>Loans, general purposes</i>	<i>66,241.35</i>	<i>52,677.98</i>	<i>59,242.83</i>	<i>22,671.83</i>
<i>Loans, public service enterprises</i>	<i>29,070.24</i>	<i>15,303.75</i>	<i>2,400.00</i>	<i>6,968.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	\$382,273.16	\$215,543.96	\$673,710.69	\$185,327.02
<i>Departmental</i>	<i>325,771.82</i>	<i>123,664.84</i>	<i>603,716.51</i>	<i>159,053.09</i>
General government	11,121.14	—	8,420.56	207.00
Protection of persons and property	19,543.00	—	81,979.58	2,158.95
Health and sanitation	66,586.57	54,055.72	404,360.41	25,251.28
Highways	195,487.33	64,462.15	95,731.83	113,326.10
Charities	—	—	710.00	—
Schools	—	5,146.97	12,514.13	15,228.53
Libraries	30,267.40	—	—	—
Recreation	766.38	—	—	2,881.23
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>58,501.34</i>	<i>89,879.92</i>	<i>68,494.18</i>	<i>26,273.93</i>
Electric light	—	¹ 84,890.20	48,695.43	—
Water	58,501.34	4,989.72	19,798.75	26,273.93
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,999.20</i>	<i>1,500.00</i>	<i>—</i>
Municipal indebtedness	\$18,746.06	\$41,923.34	\$1,021,125.80	\$560,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>128,746.06</i>	<i>141,923.34</i>	<i>121,125.80</i>	<i>60,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>690,000.00</i>	<i>700,000.00</i>	<i>900,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	\$426.80	\$4,139.36	\$1,458.20	\$3,838.70
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>426.80</i>	<i>4,139.36</i>	<i>1,458.20</i>	<i>3,838.70</i>
Refunds	\$3,945.25	\$1,534.55	\$4,332.03	\$3,043.73
Agency, trust, and investment	\$139,353.70	\$96,534.69	\$58,794.73	\$104,019.49
<i>Taxes and licenses for State</i>	<i>41,500.63</i>	<i>29,121.00</i>	<i>28,819.00</i>	<i>35,335.00</i>
<i>Taxes for county</i>	<i>44,387.28</i>	<i>40,242.56</i>	<i>29,500.19</i>	<i>68,543.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>53,465.79</i>	<i>27,171.13</i>	<i>475.54</i>	<i>340.88</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,007,352.64	\$1,083,252.38	\$1,044,979.00	\$816,569.58
Permanent debt (except from sinking funds)	128,746.06	141,923.34	121,125.80	60,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	382,273.16	215,543.96	673,710.69	185,327.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	690,000.00	700,000.00	900,000.00	500,000.00
Transfers (except to sinking funds) and refunds	4,372.05	5,673.91	5,790.23	6,882.43
Agency, trust, and investment	139,353.70	96,534.69	58,794.73	104,019.49
Total payments	\$2,352,097.61	\$2,242,928.28	\$2,804,400.45	\$1,672,798.52
Balance on hand, including funds	88,067.83	167,667.07	270,469.16	56,009.19
GRAND TOTAL	\$2,440,165.44	\$2,400,595.35	\$3,074,869.60	\$1,728,807.71

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
REVENUE.	\$982,601.67	\$1,358,887.60	\$596,774.08	\$654,764.85
General	886,305.44	916,029.03	526,228.64	562,722.34
<i>Taxes</i>	<i>871,192.37</i>	<i>899,093.74</i>	<i>513,913.11</i>	<i>552,808.14</i>
Property, poll, and income	855,173.19	829,153.70	495,209.61	543,697.88
Corporation, bank, etc.	16,019.18	69,940.04	18,703.50	9,110.20
<i>Licenses and permits</i>	<i>636.60</i>	<i>1,535.61</i>	<i>2,061.07</i>	<i>1,156.00</i>
<i>Fines and forfeits</i>	<i>1,016.40</i>	<i>1,193.00</i>	<i>646.37</i>	<i>590.00</i>
<i>Grants and gifts</i>	<i>13,462.17</i>	<i>14,206.68</i>	<i>9,608.09</i>	<i>8,138.45</i>
For expenses	13,462.17	14,206.68	9,608.09	8,138.45
For outlays	—	—	—	—
All other	—	—	—	29.75
Commercial	96,296.23	442,858.57	70,545.44	92,042.51
<i>Special assessments</i>	<i>15,632.62</i>	<i>24,064.15</i>	<i>741.96</i>	<i>2,697.70</i>
To meet expenses	—	572.12	—	479.33
To meet outlays	15,632.62	23,492.03	741.96	2,218.37
<i>Privileges</i>	<i>29,957.24</i>	<i>27,190.63</i>	<i>19,224.25</i>	<i>19,374.64</i>
<i>Departmental</i>	<i>29,254.07</i>	<i>41,102.21</i>	<i>31,787.62</i>	<i>15,241.89</i>
General government	2,618.65	2,702.14	996.15	711.21
Protection of persons and property	855.76	1,736.11	185.84	213.79
Health and sanitation	3,033.26	8,752.62	787.78	1,163.38
Highways	29.00	1,293.33	25.00	160.10
Charities	11,209.31	7,322.48	21,908.01	11,431.67
Soldiers' benefits	1,356.88	—	745.50	927.00
Schools	8,922.51	17,821.28	5,949.25	505.24
Libraries	834.10	619.56	156.10	44.00
Recreation	117.66	693.44	1,001.99	—
Unclassified	276.94	161.25	32.00	85.50
<i>Public service enterprises</i>	<i>—</i>	<i>326,354.42</i>	<i>—</i>	<i>39,248.57</i>
Electric light	—	241,438.34	—	—
Water	—	84,916.08	—	39,248.57
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,140.10</i>	<i>10,482.30</i>	<i>1,934.13</i>	<i>6,515.80</i>
<i>Interest</i>	<i>16,312.20</i>	<i>13,664.86</i>	<i>16,857.48</i>	<i>8,963.91</i>
On sinking funds	—	—	—	—
On trust and investment funds	8,282.79	44.00	—	99.74
All other	8,029.41	13,620.86	16,857.48	8,864.17
NON-REVENUE.	\$778,088.31	\$894,818.68	\$576,946.23	\$589,642.43
Offsets to outlays	1,783.52	11,437.67	19,590.09	27,274.30
<i>Departmental</i>	<i>1,783.52</i>	<i>11,437.67</i>	<i>19,590.09</i>	<i>27,274.30</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	693,052.61	795,341.31	505,030.00	505,000.00
<i>Loans, general purposes</i>	<i>291,020.00</i>	<i>78,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>701,600.00</i>	<i>505,000.00</i>	<i>505,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>11,948.55</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>2,032.61</i>	<i>292.76</i>	<i>30.00</i>	<i>—</i>
Transfers	10,415.47	230.00	155.00	2,548.63
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	10,415.47	230.00	155.00	2,548.63
Refunds	1,397.59	8,614.15	1,982.21	2,932.47
Agency, trust, and investment	71,439.12	79,195.55	50,188.93	51,887.03
<i>Taxes and licenses for State</i>	<i>29,243.00</i>	<i>33,311.82</i>	<i>21,271.00</i>	<i>19,277.00</i>
<i>Taxes for county</i>	<i>30,504.84</i>	<i>34,797.43</i>	<i>27,000.00</i>	<i>24,415.85</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,691.28</i>	<i>9,760.80</i>	<i>1,917.93</i>	<i>8,194.18</i>
All other	—	1,335.50	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$984,385.19	\$1,370,325.27	\$616,364.17	\$682,039.15
Premiums	2,032.61	292.76	30.00	—
Municipal indebtedness	691,020.00	795,048.55	505,000.00	505,000.00
Transfers and refunds	11,813.06	8,844.15	2,137.21	5,481.16
Agency, trust, and investment	71,439.12	79,195.55	50,188.93	51,887.03
Total receipts	\$1,760,689.98	\$2,253,706.28	\$1,173,720.31	\$1,244,407.28
Balance on hand, including funds	\$ 124,820.38	71,358.42	38,164.59	28,719.28
GRAND TOTAL	\$1,885,510.36	\$2,325,064.70	\$1,211,884.90	\$1,273,126.56

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
Maintenance	\$804,909.70	\$1,009,194.72	\$542,686.07	\$596,176.68
<i>Departmental</i>	787,393.44	794,489.67	539,486.44	542,720.38
General government	36,788.25	94,875.49	25,256.00	47,898.85
Protection of persons and property	121,619.33	102,833.45	58,225.03	73,255.09
Health and sanitation	58,403.25	61,494.74	29,905.07	25,081.81
Highways	90,061.34	88,590.64	73,384.71	48,023.81
Charities	98,192.66	49,224.61	97,448.42	72,325.73
Soldiers' benefits	11,647.00	5,712.72	30,363.44	22,543.64
Schools	311,805.54	352,311.88	209,185.91	219,886.61
Libraries	20,257.36	17,814.76	4,941.09	7,563.64
Recreation	23,334.96	11,988.03	4,618.25	12,951.71
Pensions	2,050.00	1,600.27	—	1,707.18
Unclassified	13,233.75	8,043.08	6,158.52	11,482.31
<i>Public service enterprises</i>	—	206,841.89	—	47,084.28
Electric light	—	171,301.15	—	—
Water	—	35,540.74	—	47,084.28
All other	—	—	—	—
<i>Cemeteries</i>	17,516.26	7,863.16	3,199.63	6,372.02
<i>Administration of trust funds</i>	—	—	—	—
Interest	32,782.93	72,907.66	15,406.06	19,206.10
<i>Loans, general purposes</i>	32,782.93	70,057.66	15,406.06	17,112.35
<i>Loans, public service enterprises</i>	—	2,850.00	—	2,093.75
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	242,033.96	254,903.96	51,229.90	135,647.31
<i>Departmental</i>	242,033.96	188,858.31	50,341.90	76,379.14
General government	—	1,196.55	1,145.00	—
Protection of persons and property	4,665.40	—	224.43	—
Health and sanitation	14,418.69	22,147.97	7,304.09	10,925.61
Highways	95,504.12	100,744.65	31,104.63	51,536.52
Charities	1,500.00	—	2,856.00	—
Schools	119,532.16	62,181.29	7,041.32	2,602.99
Libraries	—	282.74	—	6,444.92
Recreation	—	2,005.11	666.43	1,376.48
Unclassified	6,413.59	—	—	3,492.62
<i>Public service enterprises</i>	—	61,900.61	—	57,920.36
Electric light	—	24,615.97	—	—
Water	—	37,284.64	—	57,920.36
All other	—	—	—	—
<i>Cemeteries</i>	—	4,145.04	888.00	1,347.81
Municipal indebtedness	469,185.08	783,288.84	517,000.00	450,930.58
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	69,185.08	180,896.91	37,000.00	25,930.58
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	400,000.00	600,000.00	480,000.00	425,000.00
<i>Warrants or orders, previous years</i>	—	2,391.93	—	—
Transfers	10,415.47	230.00	155.00	2,548.63
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	10,415.47	230.00	155.00	2,548.63
Refunds	1,397.59	8,614.15	1,982.21	2,932.47
Agency, trust, and investment	72,378.34	84,878.18	50,194.47	51,805.39
<i>Taxes and licenses for State</i>	29,243.00	33,311.82	21,271.00	19,277.00
<i>Taxes for county</i>	30,504.84	34,797.43	27,000.00	24,415.85
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	12,630.50	15,433.43	1,923.47	8,112.54
<i>All other</i>	—	1,335.50	—	—
RECAPITULATION.				
Maintenance and interest	\$837,692.63	\$1,082,102.38	\$558,092.13	\$615,382.78
Permanent debt (except from sinking funds)	69,185.08	180,896.91	37,000.00	25,930.58
Sinking fund requirements from revenue	—	—	—	—
Outlays	242,033.96	254,903.96	51,229.90	135,647.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	602,391.93	480,000.00	425,000.00
Transfers (except to sinking funds) and refunds	11,813.06	8,844.15	2,137.21	5,481.10
Agency, trust, and investment	72,378.34	84,878.18	50,194.47	51,805.39
Total payments	\$1,633,103.07	\$2,214,017.51	\$1,178,653.71	\$1,259,247.16
Balance on hand, including funds	252,407.29	111,047.19	33,231.19	11,879.41
GRAND TOTAL	\$1,885,510.36	\$2,325,064.70	\$1,211,884.90	\$1,271,126.57

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
REVENUE.	\$568,265.88	\$893,050.94	\$794,398.50	\$552,515.46
General	505,601.78	671,579.28	692,542.61	455,221.40
Taxes	476,980.04	623,558.41	673,678.29	438,749.62
Property, poll. and income	456,858.19	604,673.27	608,215.10	411,694.62
Corporation, bank, etc.	20,121.85	18,885.14	67,463.19	27,055.00
Licenses and permits	1,463.56	2,725.38	1,493.00	2,667.32
Fines and forfeits	45.00	1,123.28	2,315.19	67.00
Grants and gifts	27,113.18	44,172.21	13,056.13	13,737.46
For expenses	27,113.18	44,172.21	13,056.13	13,737.46
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	62,664.10	221,471.66	101,855.89	97,294.06
Special assessments	2,214.87	5,296.43	1,306.65	1,372.07
To meet expenses	—	210.90	640.65	—
To meet outlays	2,214.87	5,085.53	666.00	1,272.07
Privileges	23,026.63	31,695.17	25,379.30	15,727.88
Departmental	24,307.35	101,497.50	19,111.21	32,023.83
General government	743.00	5.00	2,604.01	951.83
Protection of persons and property	1,464.55	495.81	679.48	3,222.16
Health and sanitation	13.50	24,598.78	2,056.89	346.56
Highways	288.48	468.60	108.66	97.27
Charities	9,791.71	171,698.86	8,257.36	12,561.62
Soldiers' benefits	1,399.66	574.50	1,131.00	174.00
Schools	9,597.00	2,807.32	1,286.20	14,351.34
Libraries	504.45	848.63	—	319.05
Recreation	—	—	2,987.61	—
Unclassified	505.00	—	—	—
Public service enterprises	—	55,482.59	41,335.54	36,137.63
Electric light	—	—	—	—
Water	—	55,336.59	39,404.54	36,137.63
All other	—	146.00	1,931.00	—
Cemeteries	2,372.31	—	7,942.47	1,746.25
Interest	10,742.94	27,499.97	6,780.72	10,386.40
On sinking funds	—	1,303.02	—	—
On trust and investment funds	1,445.98	7,834.28	987.44	2,757.12
All other	9,296.96	18,362.67	5,793.28	7,629.28
NON-REVENUE.	\$603,085.34	\$883,351.02	\$611,267.00	\$473,924.81
Offsets to outlays	—	11,082.22	—	622.90
Departmental	—	8,981.61	—	—
Public service enterprises	—	2,100.61	—	622.90
Cemeteries	—	—	—	—
Municipal indebtedness	546,800.00	765,275.00	500,050.00	425,000.00
Loans, general purposes	21,800.00	35,500.00	—	—
Loans, public service enterprises	—	29,776.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	525,000.00	700,000.00	500,000.00	425,000.00
Unpaid warrants or orders, current year	—	—	60.00	—
Premiums	—	—	—	—
Transfers	4,037.94	21,545.49	305.66	451.07
From sinking funds	—	11,600.00	—	—
All other	4,037.94	10,045.49	305.66	451.07
Refunds	682.13	4,216.69	1,688.15	925.49
Agency, trust, and investment	51,565.27	81,231.62	109,223.19	46,925.35
Taxes and licenses for State	20,418.38	22,033.00	34,100.00	18,304.12
Taxes for county	26,160.00	29,527.82	66,061.57	23,040.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,986.89	29,670.80	9,061.62	5,581.23
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$568,265.88	\$904,133.16	\$794,398.50	\$553,138.36
Premiums	—	—	—	—
Municipal indebtedness	546,800.00	765,275.00	500,050.00	425,000.00
Transfers and refunds	4,720.07	25,762.18	1,993.81	1,376.56
Agency, trust, and investment	51,565.27	81,231.62	109,223.19	46,925.35
Total receipts	\$1,171,351.22	\$1,776,401.96	\$1,405,665.50	\$1,026,440.27
Balance on hand, including funds	30,173.61	75,665.06	42,917.67	53,516.18
GRAND TOTAL	\$1,201,524.83	\$1,852,067.02	\$1,448,583.17	\$1,079,956.45

¹ Includes \$45,585.88 from Leonard Morse Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
Maintenance	\$485,596.66	\$740,875.91	\$689,402.86	\$467,405.94
<i>Departmental</i>	<i>480,796.55</i>	<i>725,791.03</i>	<i>643,639.11</i>	<i>444,352.84</i>
General government	27,073.44	32,647.45	33,491.71	34,507.37
Protection of persons and property	75,458.84	96,241.59	98,891.46	45,413.14
Health and sanitation	20,905.45	37,394.24	49,292.48	29,073.34
Highways	64,854.01	91,619.26	97,493.22	55,708.14
Charities	84,754.58	179,880.35	69,160.78	95,048.11
Soldiers' benefits	11,815.01	9,233.55	13,393.93	10,115.02
Schools	173,994.81	238,469.97	244,943.04	156,954.85
Libraries	10,583.53	16,827.84	10,358.93	10,111.71
Recreation	2,917.00	8,564.80	20,147.73	3,722.53
Pensions	832.00	2,879.80	3,105.86	450.00
Unclassified	7,607.88	12,032.18	3,359.97	3,248.63
<i>Public service enterprises</i>	<i>—</i>	<i>15,084.88</i>	<i>28,812.70</i>	<i>21,056.92</i>
Electric light	—	—	—	—
Water	—	15,084.88	27,786.63	20,796.92
All other	—	—	1,026.07	260.00
<i>Cemeteries</i>	<i>4,800.11</i>	<i>—</i>	<i>16,951.05</i>	<i>1,996.18</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	12,886.41	39,609.72	20,215.07	29,372.18
<i>Loans, general purposes</i>	<i>12,886.41</i>	<i>34,170.84</i>	<i>19,712.57</i>	<i>29,372.18</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>5,438.88</i>	<i>502.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,165.80	145,398.91	72,400.09	21,762.89
<i>Departmental</i>	<i>38,165.80</i>	<i>85,211.98</i>	<i>64,060.61</i>	<i>12,993.24</i>
General government	—	288.52	—	916.87
Protection of persons and property	3,120.00	174.44	4,534.82	2,824.77
Health and sanitation	7,071.07	10,782.07	4,709.68	4,083.56
Highways	26,317.65	72,125.17	49,647.73	4,198.36
Charities	704.50	—	—	—
Schools	952.58	530.00	937.69	193.54
Libraries	—	1,311.78	—	—
Recreation	—	—	4,230.69	—
Unclassified	—	—	—	776.14
<i>Public service enterprises</i>	<i>—</i>	<i>60,186.93</i>	<i>8,339.48</i>	<i>8,769.65</i>
Electric light	—	—	—	—
Water	—	60,186.93	8,339.48	8,769.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	585,110.00	781,033.00	504,216.66	460,500.00
<i>From sinking funds</i>	<i>—</i>	<i>11,500.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2 23,610.00</i>	<i>79,533.00</i>	<i>54,166.66</i>	<i>75,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>561,500.00</i>	<i>690,000.00</i>	<i>450,000.00</i>	<i>385,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>60.00</i>	<i>—</i>
Transfers	4,037.94	21,545.49	305.66	451.07
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,037.94</i>	<i>21,545.49</i>	<i>305.66</i>	<i>451.07</i>
Refunds	682.13	4,216.69	1,688.15	925.49
Agency, trust, and investment	48,681.80	71,013.59	109,521.01	47,247.45
<i>Taxes and licenses for State</i>	<i>20,418.38</i>	<i>22,033.00</i>	<i>34,100.00</i>	<i>18,304.12</i>
<i>Taxes for county</i>	<i>26,160.00</i>	<i>29,527.82</i>	<i>66,061.57</i>	<i>23,040.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,103.42</i>	<i>19,452.77</i>	<i>9,359.44</i>	<i>5,903.33</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$498,483.07	\$780,485.63	\$709,617.93	\$496,778.12
Permanent debt (except from sinking funds)	2 23,610.00	79,533.00	54,166.66	75,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,165.80	145,398.91	72,400.09	21,762.89
Permanent debt from sinking funds	—	11,500.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	561,500.00	690,000.00	450,050.00	385,000.00
Transfers (except to sinking funds) and refunds	4,720.07	25,762.18	1,993.81	1,376.56
Agency, trust, and investment	48,681.80	71,013.59	109,521.01	47,247.45
Total payments	\$1,175,160.74	\$1,803,693.31	\$1,397,749.50	\$1,027,665.02
<i>Balance on hand, including funds</i>	<i>26,364.09</i>	<i>48,373.71</i>	<i>50,833.67</i>	<i>52,291.43</i>
GRAND TOTAL	\$1,201,524.83	\$1,852,067.02	\$1,448,583.17	\$1,079,956.45

¹ Includes \$85,843.11 for Leonard Morse Hospital.² Includes \$2,837.82 serial loan paid from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
REVENUE.	\$879,122.26	\$527,211.89	\$981,005.98	\$425,863.30
General	516,312.82	428,838.64	813,007.37	339,212.40
Taxes	504,945.12	413,188.71	799,424.33	326,038.88
Property, poll, and income	491,010.92	362,855.53	775,418.35	286,866.65
Corporation, bank, etc.	13,934.20	50,333.18	24,005.98	39,172.23
Licenses and permits	498.60	1,073.60	1,063.33	675.00
Fines and forfeits	4,396.20	942.65	284.50	505.00
Grants and gifts	6,474.00	13,633.78	12,235.21	11,970.36
For expenses	6,474.00	13,633.78	12,235.21	11,970.36
For outlays	—	—	—	—
All other	—	—	—	23.16
Commercial	362,809.44	98,373.25	167,998.61	86,650.90
Special assessments	370.70	479.37	26,665.24	4,264.57
To meet expenses	307.06	—	—	—
To meet outlays	63.64	479.37	25,665.24	4,264.57
Privileges	21,471.82	14,218.79	43,568.21	17,536.01
Departmental	45,585.42	20,411.84	16,402.70	57,373.69
General government	864.12	1,610.51	2,804.45	1,839.84
Protection of persons and property	316.85	1,959.47	341.96	194.52
Health and sanitation	2,301.42	96.82	1,698.73	754.24
Highways	6.50	—	508.35	2,639.81
Charities	34,321.26	9,858.15	3,767.92	44,278.46
Soldiers' benefits	1,515.00	3,498.86	284.50	850.50
Schools	5,414.09	3,086.41	5,037.82	6,493.34
Libraries	846.18	301.62	221.09	276.08
Recreation	—	—	—	—
Unclassified	—	—	1,737.88	46.80
Public service enterprises	272,307.93	50,103.04	56,050.40	—
Electric light	170,210.83	—	—	—
Water	102,097.10	50,103.04	56,050.40	—
All other	—	—	—	—
Cemeteries	—	6,294.28	10,144.99	3,272.02
Interest	23,073.57	6,865.93	17,167.07	4,204.71
On sinking funds	3,806.86	—	—	—
On trust and investment funds	13,960.07	1,242.64	3,601.01	3,265.72
All other	5,306.64	5,623.29	13,566.06	938.99
NON-REVENUE.	\$325,282.64	\$595,647.19	\$1,022,803.41	\$628,521.88
Offsets to outlays	8,559.00	327.97	11,853.14	471.79
Departmental	4,989.04	125.23	6,210.73	471.79
Public service enterprises	3,569.96	202.74	6,642.41	—
Cemeteries	—	—	—	—
Municipal indebtedness	200,000.00	536,403.13	874,311.02	486,000.00
Loans, general purposes	—	3,000.00	347,000.00	36,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	200,000.00	527,400.00	525,000.00	450,000.00
Unpaid warrants or orders, current year	—	6,003.13	—	—
Premiums	—	—	2,311.02	—
Transfers	36,712.51	—	12,422.36	9,124.35
From sinking funds	7,000.00	—	—	—
All other	29,712.51	—	12,422.36	9,124.35
Refunds	3,366.81	2,079.34	2,902.87	744.28
Agency, trust, and investment	76,644.32	56,836.75	121,314.02	132,181.46
Taxes and licenses for State	17,258.00	22,239.08	32,958.36	18,933.00
Taxes for county	22,698.15	29,640.00	48,690.08	37,439.31
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	36,688.17	4,957.67	39,765.58	75,809.15
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$887,681.26	\$527,539.86	\$992,859.12	\$426,335.09
Premiums	—	—	2,311.02	—
Municipal indebtedness	200,000.00	536,403.13	872,000.00	486,000.00
Transfers and refunds	40,079.32	2,079.34	15,325.23	9,868.63
Agency, trust, and investment	76,644.32	56,836.75	121,314.02	132,181.46
Total receipts	\$1,204,404.90	\$1,122,859.08	\$2,003,809.39	\$1,054,385.18
Balance on hand, including funds	181,502.80	51,776.49	184,345.73	90,855.14
GRAND TOTAL	\$1,385,907.70	\$1,174,635.57	\$2,188,155.12	\$1,145,240.32

¹ Includes \$7.50 from administration of trust funds.² Includes \$21,931.60 from Hunt Memorial Hospital.³ Includes \$26,789.23 from Plunkett Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
Maintenance	\$725,999.01	\$581,565.63	\$737,907.11	\$479,731.18
<i>Departmental</i>	<i>523,602.56</i>	<i>534,722.57</i>	<i>690,833.38</i>	<i>473,606.64</i>
General government	25,065.86	29,301.18	59,367.07	27,897.81
Protection of persons and property	76,228.49	62,024.55	109,131.36	29,375.83
Health and sanitation	28,967.02	24,355.78	65,875.00	24,652.85
Highways	73,918.92	60,979.16	104,882.89	38,454.44
Charities	¹ 77,278.56	143,451.02	26,376.05	² 152,990.11
Soldiers' benefits	16,876.20	21,522.59	2,332.75	6,920.08
Schools	204,269.89	168,503.46	259,947.30	163,492.10
Libraries	10,200.09	13,332.81	10,610.22	12,100.52
Recreation	4,312.22	6,739.07	31,725.89	2,150.87
Pensions	650.00	—	5,551.00	—
Unclassified	5,835.31	4,512.95	15,033.85	15,472.03
<i>Public service enterprises</i>	<i>202,139.45</i>	<i>37,273.58</i>	<i>33,961.59</i>	—
Electric light	159,283.19	—	—	—
Water	42,856.26	37,273.58	33,961.59	—
All other	—	—	—	—
<i>Cemeteries</i>	—	9,466.48	13,099.64	6,152.87
<i>Administration of trust funds</i>	<i>257.00</i>	<i>103.00</i>	<i>12.50</i>	<i>71.67</i>
Interest	37,978.96	9,240.31	47,618.23	24,418.96
<i>Loans, general purposes</i>	<i>22,718.33</i>	<i>8,866.31</i>	<i>46,173.23</i>	<i>24,418.96</i>
<i>Loans, public service enterprises</i>	<i>15,260.63</i>	<i>375.00</i>	<i>1,445.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	181,403.19	34,882.69	432,328.30	132,015.65
<i>Departmental</i>	<i>152,178.47</i>	<i>14,481.88</i>	<i>394,220.30</i>	<i>123,050.10</i>
General government	147.35	50.00	265.00	—
Protection of persons and property	109.00	3,263.73	—	—
Health and sanitation	52,755.11	496.53	27,974.32	47,476.04
Highways	17,617.32	10,546.39	77,197.23	12,219.50
Charities	³ 248.70	—	—	⁴ 60,417.81
Schools	67,590.12	125.23	134,791.78	369.75
Libraries	846.32	—	152,987.97	—
Recreation	12,624.57	—	1,004.00	2,567.00
Unclassified	240.08	—	—	—
<i>Public service enterprises</i>	<i>29,224.72</i>	<i>18,948.31</i>	<i>34,973.42</i>	—
Electric light	10,763.57	—	—	—
Water	18,461.15	18,948.31	34,973.42	—
All other	—	—	—	—
<i>Cemeteries</i>	—	1,452.50	3,134.58	8,965.55
Municipal indebtedness	255,200.00	483,500.00	515,384.18	354,000.00
<i>From sinking funds</i>	<i>7,000.00</i>	—	—	—
<i>From revenue and other sources</i>	<i>48,200.00</i>	<i>8,500.00</i>	<i>90,384.18</i>	<i>54,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>475,000.00</i>	<i>425,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	36,712.51	—	12,422.36	9,124.35
<i>To sinking funds from revenue</i>	<i>4,566.56</i>	—	—	—
<i>All other</i>	<i>32,145.95</i>	—	<i>12,422.36</i>	<i>9,124.35</i>
Refunds	3,366.81	2,079.34	2,902.87	744.28
Agency, trust, and investment	75,958.52	57,266.11	122,749.43	67,827.11
<i>Taxes and licenses for State</i>	<i>17,258.00</i>	<i>22,239.08</i>	<i>32,958.36</i>	<i>18,933.00</i>
<i>Taxes for county</i>	<i>22,698.15</i>	<i>29,640.00</i>	<i>48,590.08</i>	<i>37,439.31</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>36,002.37</i>	<i>5,387.03</i>	<i>41,200.99</i>	<i>11,454.80</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$763,977.97	\$590,805.94	\$785,525.34	\$504,150.14
Permanent debt (except from sinking funds)	48,200.00	8,500.00	90,384.18	54,000.00
Sinking fund requirements from revenue	4,566.56	—	—	—
Outlays	181,403.19	34,882.69	432,328.30	132,015.65
Permanent debt from sinking funds	7,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	475,000.00	425,000.00	300,000.00
Transfers (except to sinking funds) and refunds	35,512.76	2,079.34	15,325.23	9,868.63
Agency, trust, and investment	75,958.52	57,266.11	122,749.43	67,827.11
Total payments	\$1,316,619.00	\$1,168,534.08	\$1,871,312.48	\$1,067,861.53
<i>Balance on hand, including funds</i>	<i>69,288.70</i>	<i>6,101.49</i>	<i>316,842.64</i>	<i>77,378.79</i>
GRAND TOTAL	\$1,385,907.70	\$1,174,635.57	\$2,188,155.12	\$1,145,240.32

¹ Includes \$29,264.08 for Hunt Memorial Hospital.² Includes \$50,568.16 for Plunkett Memorial Hospital.³ For Hunt Memorial Hospital.⁴ For Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
REVENUE.	\$544,826.14	\$1,306,891.16	\$437,973.16	\$459,082.13
General	400,104.21	838,066.70	364,086.43	410,599.96
<i>Taxes</i>	<i>389,443.42</i>	<i>819,804.24</i>	<i>346,609.13</i>	<i>373,507.21</i>
Property, poll, and income	363,378.32	791,229.66	319,351.39	362,248.08
Corporation, bank, etc.	26,065.10	28,574.58	27,137.74	11,259.13
<i>Licenses and permits</i>	<i>734.60</i>	<i>3,612.56</i>	<i>1,305.00</i>	<i>2,620.00</i>
<i>Fines and forfeits</i>	<i>1,602.00</i>	<i>711.00</i>	<i>1,781.32</i>	<i>798.93</i>
<i>Grants and gifts</i>	<i>8,324.29</i>	<i>13,938.90</i>	<i>14,490.98</i>	<i>33,486.38</i>
For expenses	8,324.29	13,938.90	14,490.98	33,486.38
For outlays	—	—	—	—
<i>All other</i>	—	—	—	187.44
Commercial	144,721.93	468,824.46	73,886.73	48,482.17
<i>Special assessments</i>	<i>2,833.44</i>	<i>26,736.03</i>	<i>2,802.28</i>	<i>670.27</i>
To meet expenses	1,227.99	9,186.51	—	—
To meet outlays	1,605.45	17,549.52	2,802.28	670.27
<i>Privileges</i>	<i>18,607.35</i>	<i>41,806.91</i>	<i>12,746.43</i>	<i>15,021.32</i>
<i>Departmental</i>	<i>60,228.62</i>	<i>69,460.09</i>	<i>25,456.11</i>	<i>19,232.74</i>
General government	280.50	1,891.98	601.10	895.10
Protection of persons and property	1,673.60	3,112.29	482.93	160.71
Health and sanitation	1,057.42	51,495.81	2,114.03	3,775.30
Highways	514.99	6,668.72	44.74	336.12
Charities	40,734.12	1,724.11	15,538.83	8,108.96
Soldiers' benefits	1,085.67	310.00	555.08	696.50
Schools	14,642.65	2,992.59	6,113.40	5,310.05
Libraries	239.67	932.33	—	—
Recreation	—	43.13	—	—
Unclassified	—	289.13	6.00	—
<i>Public service enterprises</i>	<i>50,041.20</i>	<i>318,256.29</i>	<i>23,486.88</i>	<i>1,579.31</i>
Electric light	—	228,466.78	—	—
Water	50,041.20	89,789.51	23,486.88	—
All other	—	—	—	1,579.31
<i>Cemeteries</i>	<i>1,843.60</i>	<i>—</i>	<i>2,023.61</i>	<i>—</i>
<i>Interest</i>	<i>11,167.82</i>	<i>12,565.14</i>	<i>7,371.42</i>	<i>11,928.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,320.86	1,309.75	674.28	6,906.84
All other	8,846.96	11,255.39	6,697.14	5,021.69
NON-REVENUE.	\$459,913.83	\$906,724.68	\$546,742.91	\$637,551.84
Offsets to outlays	—	12,647.74	19,125.40	240.00
<i>Departmental</i>	—	—	19,074.88	240.00
<i>Public service enterprises</i>	—	12,647.74	51.02	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	410,000.00	796,329.50	454,177.53	534,601.80
<i>Loans, general purposes</i>	—	130,000.00	34,177.53	190,000.00
<i>Loans, public service enterprises</i>	—	60,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	410,000.00	600,000.00	420,000.00	340,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	6,329.50	—	4,601.80
Transfers	2,971.25	9,184.29	1,060.32	6,034.15
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,971.25	9,184.29	1,060.32	6,034.15
Refunds	1,212.65	10,342.27	2,060.19	3,852.06
Agency, trust, and investment	45,729.93	78,220.88	70,319.47	92,823.83
<i>Taxes and licenses for State</i>	17,941.00	33,852.91	19,145.07	16,902.00
<i>Taxes for county</i>	23,925.08	37,263.39	46,551.30	16,290.27
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,863.85	7,104.58	4,623.10	59,631.56
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$544,826.14	\$1,319,538.90	\$457,098.56	\$459,322.13
Premiums	—	6,329.50	—	4,601.80
Municipal indebtedness	410,000.00	790,000.00	454,177.53	530,000.00
Transfers and refunds	4,183.90	19,526.56	3,120.51	9,886.21
Agency, trust, and investment	45,729.93	78,220.88	70,319.47	92,823.83
Total receipts	\$1,004,739.97	\$2,213,615.84	\$984,716.07	\$1,096,633.97
<i>Balance on hand, including funds</i>	<i>28,711.58</i>	<i>59,783.85</i>	<i>107,607.86</i>	<i>41,315.43</i>
GRAND TOTAL	\$1,033,451.55	\$2,273,399.69	\$1,092,323.93	\$1,137,949.40

¹ Includes \$31,141.09 from the Amesbury Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
Maintenance	\$436,850.43	\$956,499.83	\$486,727.10	\$403,212.49
<i>Departmental</i>	410,024.48	742,311.89	462,187.30	402,868.88
General government	19,552.00	44,951.45	38,946.18	29,518.88
Protection of persons and property	52,660.67	152,007.64	46,335.72	50,742.09
Health and sanitation	14,684.62	51,437.36	28,794.16	35,850.08
Highways	56,565.81	99,282.25	55,682.12	59,320.66
Charities	118,857.69	18,584.23	98,202.61	49,117.01
Soldiers' benefits	8,984.45	2,268.10	5,946.28	4,913.46
Schools	127,454.48	308,178.47	139,983.18	167,193.01
Libraries	7,000.39	18,437.83	6,000.00	—
Recreation	2,554.68	34,674.91	3,423.40	5,158.64
Pensions	—	6,021.81	—	—
Unclassified	1,709.69	6,367.84	38,873.65	1,055.05
<i>Public service enterprises</i>	23,769.45	214,287.94	20,733.26	343.61
Electric light	—	143,940.47	—	—
Water	23,769.45	70,347.47	20,733.26	—
All other	—	—	—	343.61
<i>Cemeteries</i>	3,056.50	—	3,806.54	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	19,819.00	79,327.70	7,552.85	17,903.04
<i>Loans, general purposes</i>	13,559.00	63,760.20	7,552.85	17,903.04
<i>Loans, public service enterprises</i>	6,260.00	15,567.50	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	7,839.26	430,021.50	65,494.63	221,155.82
<i>Departmental</i>	7,234.77	206,350.28	64,800.08	221,155.82
General government	—	927.40	266.83	250.00
Protection of persons and property	117.77	3,550.66	718.00	4,195.09
Health and sanitation	3,713.40	69,053.94	13,507.05	1,058.91
Highways	2,411.71	65,444.57	46,065.06	12,679.63
Charities	—	—	—	—
Schools	957.79	48,898.17	4,243.14	202,531.32
Libraries	—	—	—	—
Recreation	34.10	18,475.54	—	—
Unclassified	—	—	—	440.87
<i>Public service enterprises</i>	—	223,671.22	694.55	—
Electric light	—	156,756.46	—	—
Water	—	66,914.76	694.55	—
All other	—	—	—	—
<i>Cemeteries</i>	604.49	—	—	—
Municipal indebtedness	476,250.00	623,042.72	412,000.00	371,300.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	66,250.00	123,042.72	12,000.00	31,300.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	410,000.00	500,000.00	400,000.00	340,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,971.25	9,184.29	1,060.32	6,034.15
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,971.25	9,184.29	1,060.32	6,034.15
Refunds	1,212.65	10,342.27	2,060.19	3,852.06
Agency, trust, and investment	45,452.65	78,178.30	69,796.31	92,480.96
<i>Taxes and licenses for State</i>	17,941.00	33,852.91	19,145.07	16,902.00
<i>Taxes for county</i>	23,925.08	37,263.39	46,551.30	16,290.27
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,586.57	7,062.00	4,099.94	59,288.69
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$456,669.43	\$1,035,827.53	\$494,279.95	\$421,115.53
Permanent debt (except from sinking funds)	66,250.00	123,042.72	12,000.00	31,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,839.26	430,021.50	65,494.63	221,155.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	410,000.00	500,000.00	400,000.00	340,000.00
Transfers (except to sinking funds) and refunds	4,183.90	19,526.56	3,120.51	9,886.21
Agency, trust, and investment	45,452.65	78,178.30	69,796.31	92,480.96
Total payments	\$990,395.24	\$2,186,596.61	\$1,044,691.40	\$1,115,938.52
Balance on hand, including funds	43,056.31	86,803.08	47,632.53	22,010.88
GRAND TOTAL	\$1,033,451.55	\$2,273,399.69	\$1,092,323.93	\$1,137,949.40

¹ Includes \$41,469.50 for the Amesbury Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
REVENUE.	\$985,813.40	\$535,451.58	\$778,689.89	\$602,881.19
General	806,090.45	394,005.10	619,470.09	365,762.59
<i>Taxes</i>	<i>792,151.06</i>	<i>387,545.49</i>	<i>608,749.70</i>	<i>353,113.12</i>
Property, poll, and income	767,532.57	364,167.58	592,350.71	341,574.27
Corporation, bank, etc.	24,618.49	23,377.91	16,398.99	16,538.85
<i>Licenses and permits</i>	<i>3,270.38</i>	<i>1,244.50</i>	<i>705.00</i>	<i>979.64</i>
<i>Fines and forfeits</i>	<i>340.00</i>	<i>691.67</i>	<i>160.00</i>	<i>548.70</i>
<i>Grants and gifts</i>	<i>9,826.01</i>	<i>4,523.54</i>	<i>9,855.39</i>	<i>6,121.13</i>
For expenses	9,826.01	4,523.54	9,855.39	6,121.13
For outlays	—	—	—	—
<i>All other</i>	<i>3.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	179,722.95	141,446.48	159,219.80	237,118.60
<i>Special assessments</i>	<i>39,261.91</i>	<i>—</i>	<i>28,533.37</i>	<i>2,586.20</i>
To meet expenses	13,193.87	—	2,523.50	155.65
To meet outlays	26,068.04	—	26,009.87	2,430.55
<i>Privileges</i>	<i>35,327.91</i>	<i>16,896.57</i>	<i>35,895.85</i>	<i>19,515.68</i>
<i>Departmental</i>	<i>20,802.70</i>	<i>24,314.39</i>	<i>10,987.67</i>	<i>127,338.15</i>
General government	508.10	1,232.91	535.50	—
Protection of persons and property	403.97	289.68	88.59	279.29
Health and sanitation	587.87	8,929.36	1,065.32	11,403.58
Highways	100.00	—	730.00	43.00
Soldiers' benefits	² 17,014.40	7,472.64	5,377.40	13,046.31
Schools	1,021.16	1,510.00	548.00	1,451.50
Libraries	334.50	405.25	1,681.75	518.15
Recreation	—	—	422.14	116.89
Unclassified	173.98	—	377.30	325.43
<i>Public service enterprises</i>	<i>52,859.50</i>	<i>88,316.81</i>	<i>73,212.03</i>	<i>181,438.54</i>
Electric light	—	—	161.57	150,311.57
Water	52,859.50	54,049.05	73,212.03	31,126.97
All other	—	34,267.76	—	—
<i>Cemeteries</i>	<i>—</i>	<i>6,254.76</i>	<i>3,006.00</i>	<i>—</i>
<i>Interest</i>	<i>31,470.93</i>	<i>6,663.95</i>	<i>7,584.98</i>	<i>6,240.03</i>
On sinking funds	—	2,263.62	—	—
On trust and investment funds	2,085.46	277.79	1,790.08	138.63
All other	29,385.47	4,122.54	5,794.90	6,101.40
NON-REVENUE.	\$844,000.74	\$381,683.41	\$427,812.98	\$414,003.89
Offsets to outlays	40,468.71	969.68	—	587.00
<i>Departmental</i>	<i>38,441.45</i>	<i>969.68</i>	<i>—</i>	<i>337.00</i>
<i>Public service enterprises</i>	<i>2,027.26</i>	<i>—</i>	<i>—</i>	<i>250.00</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	730,375.60	300,000.00	352,395.00	335,000.00
<i>Loans, general purposes</i>	<i>30,000.00</i>	<i>—</i>	<i>50,000.00</i>	<i>10,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>700,000.00</i>	<i>300,000.00</i>	<i>300,000.00</i>	<i>315,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>375.60</i>	<i>—</i>	<i>2,395.00</i>	<i>—</i>
Transfers	1,665.67	14,444.13	3,646.58	16,275.58
<i>From sinking funds</i>	<i>—</i>	<i>13,200.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,665.67</i>	<i>1,244.13</i>	<i>3,646.58</i>	<i>16,275.58</i>
Refunds	3,175.41	10,421.49	2,355.35	545.79
Agency, trust, and investment	68,315.35	55,848.11	69,416.05	61,595.52
<i>Taxes and licenses for State</i>	<i>23,691.00</i>	<i>16,181.00</i>	<i>28,120.37</i>	<i>15,270.00</i>
<i>Taxes for county</i>	<i>24,750.93</i>	<i>20,760.00</i>	<i>40,856.68</i>	<i>14,500.13</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,873.42</i>	<i>18,907.11</i>	<i>439.00</i>	<i>31,825.39</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,026,282.11	\$536,421.26	\$778,689.89	\$603,468.19
Premiums	375.60	—	2,395.00	—
Municipal indebtedness	730,000.00	300,000.00	350,000.00	335,000.00
Transfers and refunds	4,841.08	24,865.62	6,001.93	16,821.37
Agency, trust, and investment	68,315.35	55,848.11	69,416.05	61,595.52
Total receipts	\$1,829,814.14	\$917,134.99	\$1,206,502.87	\$1,016,885.08
Balance on hand, including funds	287,269.70	75,658.30	126,055.43	52,907.63
GRAND TOTAL	\$2,117,083.84	\$992,793.29	\$1,332,558.30	\$1,069,792.71

¹ Includes \$4 from administration of trust funds.² Includes \$13,351.58 from Grover Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
Maintenance	\$615,157.67	\$453,849.16	\$577,719.42	\$506,894.75
<i>Departmental</i>	<i>686,784.73</i>	<i>380,991.64</i>	<i>538,608.64</i>	<i>364,684.40</i>
General government	41,036.02	20,065.88	37,040.38	21,256.85
Protection of persons and property	84,218.42	45,153.08	100,984.81	59,547.35
Health and sanitation	35,635.70	14,905.90	39,396.18	23,810.65
Highways	84,475.41	66,531.85	93,470.51	50,932.95
Charities	61,787.27	44,465.85	13,731.05	81,699.29
Soldiers' benefits	8,114.54	11,914.37	8,438.15	5,207.95
Schools	236,910.79	159,519.04	196,254.90	110,548.28
Libraries	9,350.65	6,844.03	11,219.43	8,476.38
Recreation	18,714.22	5,025.50	25,418.41	1,850.40
Pensions	—	—	3,912.00	—
Unclassified	6,541.71	6,566.14	8,742.82	1,354.30
<i>Public service enterprises</i>	<i>28,372.94</i>	<i>60,002.56</i>	<i>33,923.84</i>	<i>142,206.35</i>
Electric light	—	—	—	116,084.33
Water	28,372.94	22,815.30	33,904.21	26,122.02
All other	—	37,187.26	18.63	—
<i>Cemeteries</i>	<i>—</i>	<i>12,854.96</i>	<i>5,147.94</i>	<i>—</i>
Administration of trust funds	—	—	40.00	4.00
Interest	72,364.56	18,143.46	55,055.67	17,091.43
<i>Loans, general purposes</i>	<i>69,200.81</i>	<i>12,963.46</i>	<i>39,956.66</i>	<i>14,548.65</i>
<i>Loans, public service enterprises</i>	<i>3,163.75</i>	<i>5,180.00</i>	<i>15,099.11</i>	<i>2,542.78</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	333,174.18	28,193.33	100,820.65	103,105.16
<i>Departmental</i>	<i>284,559.08</i>	<i>15,303.40</i>	<i>88,660.90</i>	<i>68,426.32</i>
General government	2,015.00	—	—	—
Protection of persons and property	96,741.90	600.00	1,805.84	14,273.35
Health and sanitation	46,529.40	4,130.43	63,080.56	16,409.55
Highways	98,622.61	7,423.57	19,582.65	36,333.74
Charities	—	—	—	—
Schools	38,020.17	2,500.00	—	1,409.68
Libraries	—	—	3,701.34	—
Recreation	2,600.00	649.40	490.51	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>48,615.10</i>	<i>11,197.47</i>	<i>4,441.48</i>	<i>34,678.84</i>
Electric light	—	—	—	21,364.33
Water	48,615.10	11,197.47	4,441.48	13,314.51
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,692.46</i>	<i>7,718.27</i>	<i>—</i>
Municipal indebtedness	822,586.21	355,200.00	387,642.04	301,000.00
<i>From sinking funds</i>	<i>—</i>	<i>13,200.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>122,586.21</i>	<i>42,000.00</i>	<i>87,642.04</i>	<i>61,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>700,000.00</i>	<i>300,000.00</i>	<i>300,000.00</i>	<i>240,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,665.67	14,444.13	3,646.58	16,275.58
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,665.67</i>	<i>14,444.13</i>	<i>3,646.58</i>	<i>16,275.58</i>
Refunds	3,175.41	10,421.49	2,355.35	545.79
Agency, trust, and investment	54,611.89	44,719.71	73,622.05	65,258.11
<i>Taxes and licenses for State</i>	<i>23,691.00</i>	<i>16,181.00</i>	<i>28,120.37</i>	<i>15,270.00</i>
<i>Taxes for county</i>	<i>24,760.93</i>	<i>20,760.00</i>	<i>40,856.68</i>	<i>14,500.13</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,169.96</i>	<i>7,778.71</i>	<i>4,645.00</i>	<i>35,487.98</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$687,522.23	\$471,992.62	\$632,775.09	\$523,986.18
Permanent debt (except from sinking funds)	122,586.21	42,000.00	87,642.04	61,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	333,174.18	28,193.33	100,820.65	103,105.16
Permanent debt from sinking funds	—	13,200.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	700,000.00	300,000.00	300,000.00	240,000.00
Transfers (except to sinking funds) and refunds	4,841.08	24,865.62	6,001.93	16,821.37
Agency, trust, and investment	54,611.89	44,719.71	73,622.05	65,258.11
Total payments	\$1,902,735.59	\$924,971.23	\$1,200,861.76	\$1,010,170.82
<i>Balance on hand, including funds</i>	<i>214,348.25</i>	<i>67,822.01</i>	<i>131,696.54</i>	<i>59,621.89</i>
GRAND TOTAL	\$2,117,083.84	\$992,793.29	\$1,332,558.30	\$1,069,792.71

¹ Includes \$21,100.47 for Grover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
REVENUE.	\$671,524.80	\$593,220.94	\$1,012,830.34	\$415,911.32
General	553,414.25	491,364.28	540,949.23	381,049.37
<i>Taxes</i>	<i>475,205.39</i>	<i>480,435.83</i>	<i>528,961.57</i>	<i>369,650.43</i>
Property, poll, and income	464,457.26	437,920.33	517,024.50	328,239.02
Corporation, bank, etc.	10,748.13	42,515.50	11,937.07	41,411.41
<i>Licenses and permits</i>	<i>1,713.00</i>	<i>815.00</i>	<i>944.50</i>	<i>1,018.00</i>
<i>Fines and forfeits</i>	<i>918.75</i>	<i>191.53</i>	<i>595.00</i>	<i>671.26</i>
<i>Grants and gifts</i>	<i>75,577.11</i>	<i>9,921.92</i>	<i>10,448.16</i>	<i>9,709.68</i>
For expenses	6,497.09	9,921.92	10,448.16	9,709.68
For outlays	69,080.02	—	—	—
<i>All other</i>	—	—	—	—
Commercial	118,110.55	101,856.66	471,881.11	34,861.95
<i>Special assessments</i>	<i>12,315.40</i>	<i>2,987.36</i>	<i>4,362.19</i>	<i>6,691.54</i>
To meet expenses	1,973.78	2,987.36	925.50	—
To meet outlays	10,341.62	—	3,436.69	6,691.54
<i>Privileges</i>	<i>18,793.90</i>	<i>23,961.62</i>	<i>23,025.51</i>	<i>11,774.64</i>
<i>Departmental</i>	<i>19,574.08</i>	<i>8,624.50</i>	<i>32,251.40</i>	<i>14,344.61</i>
General government	3,203.35	452.40	114.43	2.10
Protection of persons and property	125.42	405.22	1,907.87	252.68
Health and sanitation	2,142.79	483.01	11,577.94	125.88
Highways	141.40	—	1,721.62	163.85
Charities	6,661.69	3,905.71	8,506.34	11,116.18
Soldiers' benefits	1,293.00	107.00	110.50	1,440.60
Schools	2,074.95	2,555.82	7,535.16	1,087.62
Libraries	221.32	363.34	530.14	—
Recreation	—	—	—	5.00
Unclassified	13,710.16	352.00	247.40	150.70
<i>Public service enterprises</i>	<i>53,151.86</i>	<i>45,507.85</i>	<i>390,195.13</i>	—
Electric light	—	—	333,693.68	—
Water	53,010.21	45,475.20	56,501.45	—
All other	141.65	32.65	—	—
<i>Cemeteries</i>	<i>5,700.50</i>	<i>4,010.24</i>	<i>6,987.89</i>	<i>137.00</i>
<i>Interest</i>	<i>8,574.81</i>	<i>16,765.09</i>	<i>15,058.99</i>	<i>1,914.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	719.71	7,307.20	5,899.00	121.57
All other	7,855.10	9,457.89	9,159.99	1,792.59
NON-REVENUE.	\$511,189.21	\$368,431.65	\$508,718.06	\$303,638.23
Offsets to outlays	18,591.74	11,053.50	9,610.56	11,362.96
<i>Departmental</i>	<i>18,591.74</i>	<i>11,053.50</i>	<i>8,059.97</i>	<i>11,362.96</i>
<i>Public service enterprises</i>	—	—	1,550.59	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	435,023.00	250,000.00	423,756.00	254,624.34
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	—	90,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>425,000.00</i>	<i>250,000.00</i>	<i>333,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	4,624.34
<i>Premiums</i>	<i>23.00</i>	—	756.00	—
Transfers	—	3,840.00	6,194.48	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	3,840.00	6,194.48	—
Refunds	2,065.09	1,531.86	1,920.70	576.85
Agency, trust, and investment	55,509.38	102,006.29	67,236.32	37,074.08
<i>Taxes and licenses for State</i>	<i>16,651.00</i>	<i>24,801.51</i>	<i>13,889.00</i>	<i>16,087.36</i>
<i>Taxes for county</i>	<i>22,426.19</i>	<i>35,826.28</i>	<i>26,413.07</i>	<i>20,880.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>16,432.19</i>	<i>41,378.50</i>	<i>21,934.25</i>	<i>106.72</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$690,116.54	\$604,274.44	\$1,022,440.90	\$427,274.28
Premiums	23.00	—	756.00	—
Municipal indebtedness	435,000.00	250,000.00	423,000.00	254,624.34
Transfers and refunds	2,065.09	5,371.86	8,115.18	576.85
Agency, trust, and investment	55,509.38	102,006.29	67,236.32	37,074.08
Total receipts	\$1,182,714.01	\$961,652.59	\$1,521,548.40	\$719,549.55
Balance on hand, including funds	74,170.85	95,339.97	97,108.44	21,595.10
GRAND TOTAL	\$1,256,884.86	\$1,056,992.56	\$1,618,656.84	\$741,144.65

1 Includes \$10 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
Maintenance	\$492,038.09	\$453,240.44	\$825,750.42	\$326,825.95
<i>Departmental</i>	<i>454,740.41</i>	<i>417,116.52</i>	<i>514,946.81</i>	<i>326,203.15</i>
General government	25,841.81	25,852.54	28,214.91	10,985.74
Protection of persons and property	66,311.98	71,510.82	82,044.83	17,484.24
Health and sanitation	28,108.24	19,951.66	30,321.18	23,671.46
Highways	78,750.82	95,665.76	57,199.63	33,511.68
Charities	35,983.41	25,100.12	40,784.61	72,204.60
Soldiers' benefits	7,197.31	2,151.43	10,977.69	12,059.04
Schools	179,211.64	152,286.30	243,667.67	146,702.24
Libraries	9,069.55	12,927.79	7,920.36	7,423.27
Recreation	11,191.44	6,777.40	3,789.06	957.99
Pensions	2,098.75	—	—	—
Unclassified	10,975.46	4,892.70	10,026.87	1,202.89
<i>Public service enterprises</i>	<i>30,324.15</i>	<i>26,637.34</i>	<i>300,096.43</i>	<i>—</i>
Electric light	—	—	272,493.83	—
Water	30,280.55	26,537.34	27,602.60	—
All other	43.60	100.00	—	—
<i>Cemeteries</i>	<i>6,963.53</i>	<i>8,491.75</i>	<i>10,707.18</i>	<i>622.80</i>
Administration of trust funds	10.00	994.83	—	—
Interest	35,338.65	18,840.55	28,858.36	13,496.45
<i>Loans, general purposes</i>	<i>24,797.14</i>	<i>17,938.05</i>	<i>21,495.86</i>	<i>13,496.45</i>
<i>Loans, public service enterprises</i>	<i>10,541.51</i>	<i>902.50</i>	<i>7,362.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	157,432.93	91,311.92	212,218.86	49,959.86
<i>Departmental</i>	<i>151,951.11</i>	<i>50,118.61</i>	<i>72,213.44</i>	<i>49,959.86</i>
General government	—	4,177.00	510.38	25.00
Protection of persons and property	9,273.23	2,572.16	12,535.97	—
Health and sanitation	10,000.61	4,514.42	17,177.76	10,809.33
Highways	43,856.93	37,585.59	28,518.55	26,855.22
Charities	796.93	—	—	—
Schools	16,312.94	795.75	8,655.76	12,270.31
Libraries	69,080.02	—	—	—
Recreation	—	473.69	4,815.02	—
Unclassified	2,630.45	—	—	—
<i>Public service enterprises</i>	<i>1,384.22</i>	<i>41,193.31</i>	<i>136,223.18</i>	<i>—</i>
Electric light	—	—	73,235.08	—
Water	1,384.22	41,193.31	62,988.10	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,097.60</i>	<i>—</i>	<i>3,782.24</i>	<i>—</i>
Municipal indebtedness	479,387.17	300,000.00	357,646.69	274,055.93
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>79,387.17</i>	<i>50,000.00</i>	<i>74,646.69</i>	<i>22,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>250,000.00</i>	<i>283,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,055.93</i>
Transfers	—	3,840.00	6,194.48	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>3,840.00</i>	<i>6,194.48</i>	<i>—</i>
Refunds	2,065.09	1,531.86	1,920.70	576.85
Agency, trust, and investment	55,756.73	101,002.36	66,983.78	37,093.65
<i>Taxes and licenses for State</i>	<i>16,651.00</i>	<i>24,801.51</i>	<i>18,889.00</i>	<i>16,087.36</i>
<i>Taxes for county</i>	<i>22,426.19</i>	<i>35,826.28</i>	<i>26,413.07</i>	<i>20,880.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,679.54</i>	<i>40,374.57</i>	<i>21,681.71</i>	<i>126.29</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$527,376.74	\$472,080.99	\$854,608.78	\$340,322.40
Permanent debt (except from sinking funds)	79,387.17	50,000.00	74,646.69	22,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	157,432.93	91,311.92	212,218.86	49,959.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	250,000.00	283,000.00	252,055.93
Transfers (except to sinking funds) and refunds	2,065.09	5,371.86	8,115.18	576.85
Agency, trust, and investment	55,756.73	101,002.36	66,983.78	37,093.65
Total payments	\$1,222,018.66	\$969,767.13	\$1,499,573.29	\$702,008.69
Balance on hand, including funds	34,866.20	87,225.43	119,083.55	39,135.96
GRAND TOTAL	\$1,256,884.86	\$1,056,992.56	\$1,618,656.84	\$741,144.65

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
REVENUE.	\$390,427.49	\$876,490.68	\$297,709.86	\$417,859.77
General	350,713.74	700,594.33	227,646.85	390,489.38
<i>Taxes</i>	<i>339,573.64</i>	<i>688,160.80</i>	<i>221,605.35</i>	<i>380,787.63</i>
Property, poll, and income	305,484.27	676,768.17	211,004.06	377,896.65
Corporation, bank, etc.	34,089.27	11,392.63	10,501.29	2,890.98
<i>Licenses and permits</i>	<i>649.00</i>	<i>2,435.83</i>	<i>582.50</i>	<i>469.60</i>
<i>Fines and forfeits</i>	<i>3,766.65</i>	<i>1,053.00</i>	<i>551.23</i>	<i>784.65</i>
<i>Grants and gifts</i>	<i>6,724.55</i>	<i>8,941.02</i>	<i>5,007.77</i>	<i>8,447.60</i>
For expenses	6,724.55	8,941.02	5,007.77	8,447.60
For outlays	—	—	—	—
All other	—	3.68	—	—
Commercial	39,713.75	175,896.35	70,063.01	27,370.39
<i>Special assessments</i>	<i>441.08</i>	<i>19,300.30</i>	<i>1,740.65</i>	<i>1,701.25</i>
To meet expenses	—	—	1,354.82	—
To meet outlays	441.08	19,300.30	385.83	1,701.25
<i>Privileges</i>	<i>12,694.04</i>	<i>31,377.68</i>	<i>11,945.62</i>	<i>9,430.15</i>
<i>Departmental</i>	<i>20,076.63</i>	<i>35,407.66</i>	<i>12,578.60</i>	<i>10,682.39</i>
General government	104.00	1,581.58	1,606.63	.70
Protection of persons and property	192.44	194.12	348.49	201.86
Health and sanitation	2,251.28	6,996.25	1,198.32	178.90
Highways	471.24	30.55	138.13	1,272.80
Charities	7,396.39	3,669.81	2,846.12	2,302.02
Soldiers' benefits	106.50	388.07	392.00	239.44
Schools	9,554.78	21,941.34	5,838.81	5,683.40
Libraries	—	578.73	210.10	210.37
Recreation	—	—	—	587.90
Unclassified	—	27.21	—	5.00
<i>Public service enterprises</i>	<i>—</i>	<i>70,509.60</i>	<i>37,719.23</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	70,509.60	37,719.23	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,649.61</i>	<i>7,347.17</i>	<i>—</i>	<i>667.60</i>
<i>Interest</i>	<i>3,852.39</i>	<i>11,963.94</i>	<i>6,078.91</i>	<i>4,889.10</i>
On sinking funds	—	—	—	—
On trust and investment funds	83.43	2,302.82	1,864.04	169.56
All other	3,768.96	9,651.12	4,214.87	4,719.54
NON-REVENUE.	\$438,792.47	\$847,264.44	\$250,682.61	\$323,120.32
Offsets to outlays	21,866.63	18,737.22	11,110.42	46,040.55
<i>Departmental</i>	<i>21,866.63</i>	<i>18,737.22</i>	<i>11,110.42</i>	<i>46,040.55</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	375,000.00	761,065.65	209,072.00	240,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>70,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>65,000.00</i>	<i>44,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>375,000.00</i>	<i>625,000.00</i>	<i>165,000.00</i>	<i>240,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>1,065.65</i>	<i>72.00</i>	<i>—</i>
Transfers	—	1,471.77	986.46	75.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	1,471.77	986.46	75.00
Refunds	572.31	6,968.15	846.43	2,797.32
Agency, trust, and investment	41,353.53	59,021.65	28,667.30	34,207.45
<i>Taxes and licenses for State</i>	<i>16,829.42</i>	<i>21,543.00</i>	<i>10,007.00</i>	<i>13,171.84</i>
<i>Taxes for county</i>	<i>23,504.95</i>	<i>30,773.72</i>	<i>17,881.33</i>	<i>19,744.15</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,019.16</i>	<i>6,704.93</i>	<i>778.97</i>	<i>1,291.46</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$412,294.12	\$895,227.90	\$308,820.28	\$463,900.32
Premiums	—	1,065.65	72.00	—
Municipal indebtedness	375,000.00	760,000.00	209,000.00	240,000.00
Transfers and refunds	572.31	8,439.92	1,832.89	2,872.32
Agency, trust, and investment	41,353.53	59,021.65	28,667.30	34,207.45
Total receipts	\$829,219.96	\$1,723,755.12	\$548,392.47	\$740,980.09
Balance on hand, including funds	66,731.36	246,876.95	83,040.14	137,141.06
GRAND TOTAL	\$895,951.32	\$1,970,632.07	\$631,432.61	\$878,121.15

Graded According to Population of 1930 — Continued.

PAYMENTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
Maintenance	\$326,850.50	\$627,222.59	\$244,435.69	\$376,652.97
<i>Departmental</i>	<i>322,353.63</i>	<i>679,251.53</i>	<i>235,105.61</i>	<i>375,465.27</i>
General government	17,835.15	58,922.70	13,054.58	18,472.82
Protection of persons and property	21,527.76	91,566.95	27,978.75	37,729.35
Health and sanitation	13,841.89	33,863.93	10,511.72	24,997.53
Highways	42,396.52	94,686.64	27,377.00	63,464.11
Charities	39,599.42	18,599.88	25,498.62	34,242.81
Soldiers' benefits	6,122.80	593.00	1,057.84	6,953.58
Schools	171,890.96	230,197.57	119,135.69	178,821.18
Libraries	4,600.00	14,879.36	5,079.20	6,232.25
Recreation	198.93	14,919.27	327.49	2,818.23
Pensions	—	2,070.97	—	—
Unclassified	4,340.20	18,931.26	5,084.72	1,733.41
<i>Public service enterprises</i>	<i>—</i>	<i>38,565.12</i>	<i>9,330.08</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	38,565.12	9,330.08	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,496.87</i>	<i>9,354.79</i>	<i>—</i>	<i>1,187.70</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>71.15</i>	<i>—</i>	<i>—</i>
Interest	13,029.45	55,830.40	22,809.72	15,339.59
<i>Loans, general purposes</i>	<i>13,029.45</i>	<i>35,443.14</i>	<i>5,981.92</i>	<i>15,339.59</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>20,387.26</i>	<i>16,827.80</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	47,347.31	336,674.38	71,665.67	105,565.28
<i>Departmental</i>	<i>47,347.31</i>	<i>260,035.00</i>	<i>28,085.10</i>	<i>105,360.59</i>
General government	—	—	1,000.00	410.88
Protection of persons and property	1,332.50	—	360.00	121.77
Health and sanitation	4,628.00	32,311.22	—	22,113.40
Highways	41,386.81	77,908.30	26,629.72	75,074.88
Charities	—	—	—	—
Schools	—	130,136.94	46.08	7,639.66
Libraries	—	—	—	—
Recreation	—	3,770.05	—	—
Unclassified	—	15,908.49	49.30	—
<i>Public service enterprises</i>	<i>—</i>	<i>76,639.38</i>	<i>43,580.67</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	76,639.38	43,580.57	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>204.69</i>
Municipal indebtedness	380,000.00	747,141.59	207,000.00	261,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>30,000.00</i>	<i>122,141.59</i>	<i>27,000.00</i>	<i>21,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>350,000.00</i>	<i>625,000.00</i>	<i>180,000.00</i>	<i>240,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,471.77	986.46	75.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,471.77</i>	<i>986.46</i>	<i>75.00</i>
Refunds	572.31	6,968.15	846.43	2,797.32
Agency, trust, and investment	41,353.53	58,339.09	28,693.04	34,302.01
<i>Taxes and licenses for State</i>	<i>15,829.42</i>	<i>21,543.00</i>	<i>10,007.00</i>	<i>13,171.84</i>
<i>Taxes for county</i>	<i>23,504.95</i>	<i>30,773.72</i>	<i>17,881.33</i>	<i>19,744.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,019.16</i>	<i>6,022.37</i>	<i>804.71</i>	<i>1,386.02</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$339,879.95	\$683,052.99	\$267,245.41	\$391,992.56
Permanent debt (except from sinking funds)	30,000.00	122,141.59	27,000.00	21,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	47,347.31	336,674.38	71,665.67	105,565.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	350,000.00	625,000.00	180,000.00	240,000.00
Transfers (except to sinking funds) and refunds	572.31	8,439.92	1,832.89	2,872.32
Agency, trust, and investment	41,353.53	58,339.09	28,693.04	34,302.01
Total payments	\$809,153.10	\$1,833,647.97	\$576,437.01	\$796,232.17
Balance on hand, including funds	86,798.22	136,984.10	54,995.60	81,888.98
GRAND TOTAL	\$895,951.32	\$1,970,632.07	\$631,432.61	\$878,121.15

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middlebor- ough POPULATION 8,608	Hudson POPULATION 8,469
REVENUE.	\$443,509.63	\$853,676.27	\$571,887.02	\$474,257.72
General	391,135.97	536,281.85	324,604.00	269,637.46
Taxes	378,003.55	527,401.03	299,238.53	262,951.19
Property, poll, and income	372,865.73	516,123.60	290,297.88	246,330.37
Corporation, bank, etc.	5,137.82	11,277.43	8,960.65	16,620.82
Licenses and permits	1,838.25	1,239.50	1,447.00	602.50
Fines and forfeits	396.50	117.00	1,280.00	1,164.55
Grants and gifts	10,897.67	7,504.32	22,570.37	4,919.22
For expenses	10,897.67	7,504.32	10,620.37	4,919.22
For outlays	—	—	11,950.00	—
All other	—	20.00	48.10	—
Commercial	52,373.66	317,394.42	247,283.02	204,620.26
Special assessments	226.58	18,434.66	937.34	756.05
To meet expenses	—	—	328.25	628.39
To meet outlays	226.58	18,434.66	609.09	127.66
Privileges	16,135.78	25,610.40	18,349.94	13,319.15
Departmental	11,149.41	22,596.00	36,692.22	29,916.64
General government	239.30	649.20	801.71	2,022.04
Protection of persons and property	559.73	688.99	2,615.48	464.67
Health and sanitation	2,865.94	480.20	1,638.27	15,013.00
Highways	407.71	386.00	238.70	288.94
Charities	6,588.18	15,676.14	17,812.93	6,391.88
Soldiers' benefits	324.00	2,957.00	652.00	847.40
Schools	33.00	355.23	12,220.98	4,696.19
Libraries	94.37	455.52	561.15	192.52
Recreation	—	148.83	—	—
Unclassified	37.18	818.89	128.00	—
Public service enterprises	20,051.99	238,592.85	184,217.25	150,202.35
Electric light	—	169,082.36	160,703.08	117,461.71
Water	20,051.99	69,510.49	23,514.17	32,740.64
All other	—	—	—	—
Cemeteries	—	1,834.00	—	1,350.00
Interest	4,809.90	10,326.61	7,086.27	9,076.07
On sinking funds	—	—	—	—
On trust and investment funds	111.24	4,700.91	936.36	980.92
All other	4,698.66	5,625.60	6,149.91	8,095.15
NON-REVENUE.	\$296,991.80	\$504,458.69	\$265,325.98	\$220,586.87
Offsets to outlays	2,096.79	23,169.57	21,147.75	8,913.56
Departmental	—	18,551.86	20,826.19	8,913.56
Public service enterprises	2,096.79	4,617.71	321.56	—
Cemeteries	—	—	—	—
Municipal indebtedness	250,830.00	384,001.10	200,000.00	174,000.00
Loans, general purposes	—	140,000.00	—	—
Loans, public service enterprises	50,000.00	90,000.00	—	10,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	200,000.00	150,000.00	200,000.00	164,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	830.00	4,001.10	—	—
Transfers	—	7,468.65	1,115.79	—
From sinking funds	—	—	—	—
All other	—	7,468.65	1,115.79	—
Refunds	1,774.81	1,346.72	2,688.44	366.31
Agency, trust, and investment	42,290.20	88,472.65	40,374.00	37,307.00
Taxes and licenses for State	15,325.00	21,943.00	13,113.00	11,878.00
Taxes for county	15,126.68	31,041.26	23,013.93	15,573.74
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	397.33	35,488.39	4,247.07	9,855.26
All other	11,441.19	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$445,606.42	\$876,845.84	\$593,034.77	\$483,171.28
Premiums	830.00	4,001.10	—	—
Municipal indebtedness	250,000.00	380,000.00	200,000.00	174,000.00
Transfers and refunds	1,774.81	8,815.37	3,804.23	366.31
Agency, trust, and investment	42,290.20	88,472.65	40,374.00	37,307.00
Total receipts	\$740,501.43	\$1,358,134.96	\$837,213.00	\$694,844.59
Balance on hand, including funds	45,540.78	129,515.33	41,818.91	121,776.36
GRAND TOTAL	\$786,042.21	\$1,487,650.29	\$879,031.91	\$816,620.95

¹ Includes \$13,216.95 from Mary A. Alley Hospital.² Includes \$44,021.81 from gas.

PAYMENTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middlebor- ough POPULATION 8,608	Hudson POPULATION 8,469
Maintenance	\$372,684.40	\$631,355.75	\$476,310.77	\$407,508.49
<i>Departmental</i>	<i>350,752.19</i>	<i>471,214.95</i>	<i>352,866.89</i>	<i>307,158.94</i>
General government	21,860.42	41,579.53	22,989.93	17,706.46
Protection of persons and property	20,203.23	65,883.41	51,579.40	38,046.30
Health and sanitation	21,540.24	37,643.04	18,586.10	19,339.94
Highways	79,254.62	70,973.83	50,637.10	51,791.79
Charities	38,595.88	¹ 75,387.92	54,238.31	55,238.87
Soldiers' benefits	1,882.34	14,461.69	4,334.69	10,612.88
Schools	161,621.70	136,423.46	138,457.60	96,581.04
Libraries	3,616.13	8,020.11	8,778.23	4,995.51
Recreation	185.32	9,755.24	766.47	1,328.06
Pensions	—	—	667.80	588.33
Unclassified	1,992.31	11,086.72	1,831.26	10,929.76
<i>Public service enterprises</i>	<i>21,932.21</i>	<i>151,495.70</i>	<i>123,443.88</i>	<i>97,686.12</i>
Electric light	—	111,047.04	² 106,821.08	83,695.58
Water	21,932.21	40,448.66	16,585.68	13,990.54
All other	—	—	37.12	—
Cemeteries	—	8,639.10	—	2,663.43
Administration of trust funds	—	6.00	—	—
Interest	28,435.89	30,216.70	9,950.17	21,807.30
<i>Loans, general purposes</i>	<i>18,610.27</i>	<i>25,227.11</i>	<i>7,916.17</i>	<i>14,301.49</i>
<i>Loans, public service enterprises</i>	<i>9,825.62</i>	<i>6,989.59</i>	<i>2,034.00</i>	<i>7,505.81</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,852.61	358,171.65	63,265.37	38,489.78
<i>Departmental</i>	<i>9,282.67</i>	<i>220,289.96</i>	<i>37,795.08</i>	<i>12,498.15</i>
General government	266.31	413.10	—	1,032.93
Protection of persons and property	160.50	—	—	1,163.00
Health and sanitation	5,686.85	65,473.93	549.87	374.41
Highways	3,094.01	137,879.23	36,545.21	8,944.24
Charities	—	³ 287.00	700.00	—
Schools	75.00	14,236.70	—	—
Libraries	—	—	—	—
Recreation	—	2,000.00	—	535.07
Unclassified	—	—	—	448.50
<i>Public service enterprises</i>	<i>569.94</i>	<i>137,881.69</i>	<i>25,470.29</i>	<i>25,991.63</i>
Electric light	—	57,937.26	⁴ 21,584.78	18,599.55
Water	569.94	79,944.43	3,885.51	7,392.08
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	277,125.00	235,000.00	273,400.00	198,850.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>47,125.00</i>	<i>85,000.00</i>	<i>23,400.00</i>	<i>54,860.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>230,000.00</i>	<i>150,000.00</i>	<i>250,000.00</i>	<i>144,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	7,468.65	1,115.79	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>7,468.65</i>	<i>1,115.79</i>	<i>—</i>
Refunds	1,774.81	1,346.72	2,688.44	366.31
Agency, trust, and investment	42,401.44	87,066.93	39,607.24	37,220.28
<i>Taxes and licenses for State</i>	<i>15,325.00</i>	<i>21,943.00</i>	<i>15,113.00</i>	<i>11,878.00</i>
<i>Taxes for county</i>	<i>15,126.68</i>	<i>31,041.26</i>	<i>23,013.93</i>	<i>15,573.74</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>508.57</i>	<i>34,082.67</i>	<i>3,480.31</i>	<i>9,768.54</i>
<i>All other</i>	<i>11,441.19</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$401,120.29	\$661,572.45	\$486,260.94	\$429,315.79
Permanent debt (except from sinking funds)	47,125.00	85,000.00	23,400.00	54,850.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,852.61	358,171.65	63,265.37	38,489.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	230,000.00	150,000.00	250,000.00	144,000.00
Transfers (except to sinking funds) and refunds	1,774.81	8,815.37	3,804.23	366.31
Agency, trust, and investment	42,401.44	87,066.93	39,607.24	37,220.28
Total payments	\$732,274.15	\$1,350,626.40	\$866,337.78	\$704,242.16
Balance on hand, including funds	53,768.06	137,023.89	12,694.13	112,378.79
GRAND TOTAL	\$786,042.21	\$1,487,650.29	\$879,031.91	\$816,620.95

¹ Includes \$23,125.35 for Mary A. Alley Hospital.

² Includes \$36,342.50 for gas.

³ For Mary A. Alley Hospital.

⁴ Includes \$1,790.11 for gas.

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
REVENUE.	\$376,750.20	\$370,573.55	\$345,799.02	\$376,614.
General	310,782.22	328,142.18	279,809.88	309,917.
<i>Taxes</i>	<i>303,255.59</i>	<i>318,722.65</i>	<i>274,457.27</i>	<i>304,638.</i>
Property, poll, and income	287,342.28	301,338.43	258,044.66	290,636.
Corporation, bank, etc.	15,913.31	17,384.22	16,412.61	14,002.
<i>Licenses and permits</i>	<i>993.03</i>	<i>294.50</i>	<i>434.25</i>	<i>585.</i>
<i>Fines and forfeits</i>	<i>883.82</i>	<i>2,980.90</i>	<i>307.65</i>	<i>443.</i>
<i>Grants and gifts</i>	<i>5,649.78</i>	<i>6,144.13</i>	<i>4,610.71</i>	<i>4,250.</i>
For expenses	5,649.78	6,144.13	4,610.71	4,250.
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	65,967.98	42,431.37	65,989.14	66,697.
<i>Special assessments</i>	<i>1,828.36</i>	<i>545.41</i>	—	—
To meet expenses	916.47	—	—	—
To meet outlays	911.89	545.41	—	—
<i>Privileges</i>	<i>14,681.11</i>	<i>11,014.45</i>	<i>15,367.17</i>	<i>14,922.</i>
<i>Departmental</i>	<i>9,641.25</i>	<i>11,387.02</i>	<i>20,091.92</i>	<i>13,581.</i>
General government	913.13	9.72	2,143.10	322.
Protection of persons and property	335.71	577.16	135.02	137.
Health and sanitation	374.28	247.68	1,383.31	216.
Highways	30.00	246.45	—	542.
Charities	2,233.73	4,409.90	3,340.28	7,830.
Soldiers' benefits	877.83	717.97	1,449.00	1,203.
Schools	4,845.57	4,898.97	11,330.92	2,797.
Libraries	31.00	279.17	310.29	353.
Recreation	—	—	—	—
Unclassified	—	—	—	179.
<i>Public service enterprises</i>	<i>30,923.43</i>	<i>18,037.84</i>	<i>22,918.28</i>	<i>29,248.</i>
Electric light	—	—	—	—
Water	30,923.43	—	22,918.28	29,248.
All other	—	18,037.84	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	<i>8,893.83</i>	<i>1,446.65</i>	<i>7,611.77</i>	<i>8,943.</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,551.96	57.53	989.01	178.
All other	7,341.87	1,389.12	6,622.76	8,765.
NON-REVENUE.	\$491,927.42	\$232,328.53	\$282,994.03	\$446,942.
Offsets to outlays	9,998.00	4,559.02	—	22,949.
<i>Departmental</i>	<i>9,998.00</i>	<i>4,559.02</i>	—	<i>19,397.</i>
<i>Public service enterprises</i>	—	—	—	<i>3,551.</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	452,757.00	175,000.00	235,000.00	385,000.
<i>Loans, general purposes</i>	<i>110,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	5,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>340,000.00</i>	<i>175,000.00</i>	<i>230,000.00</i>	<i>385,000.</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>2,757.00</i>	—	—	—
Transfers	1,536.20	27.30	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,536.20	27.30	—	—
Refunds	644.96	618.50	1,182.91	568.
Agency, trust, and investment	26,991.26	52,123.71	46,811.12	38,425.
<i>Taxes and licenses for State</i>	<i>13,150.00</i>	<i>17,122.00</i>	<i>12,266.00</i>	<i>12,632.</i>
<i>Taxes for county</i>	<i>12,969.12</i>	<i>33,161.80</i>	<i>21,523.82</i>	<i>22,517.</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>872.14</i>	<i>1,839.91</i>	<i>13,021.30</i>	<i>3,276.</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$386,748.20	\$375,132.57	\$345,799.02	\$399,563.
Premiums	2,757.00	—	—	—
Municipal indebtedness	450,000.00	175,000.00	235,000.00	385,000.
Transfers and refunds	2,181.16	645.80	1,182.91	568.
Agency, trust, and investment	26,991.26	52,123.71	46,811.12	38,425.
Total receipts	\$868,677.62	\$602,902.08	\$628,793.05	\$823,557.
Balance on hand, including funds	72,446.93	46,021.83	29,861.91	73,980.
GRAND TOTAL	\$941,124.55	\$648,923.91	\$658,654.96	\$897,538.

graded According to Population of 1930 — Continued.

PAYMENTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
Maintenance	\$304,826.13	\$332,343.06	\$290,844.00	\$326,413.48
<i>Departmental</i>	<i>289,203.74</i>	<i>314,305.22</i>	<i>268,108.14</i>	<i>295,831.74</i>
General government	22,777.38	17,104.13	21,515.00	15,609.52
Protection of persons and property	35,939.10	13,371.40	22,565.47	24,895.63
Health and sanitation	15,558.70	16,169.22	15,841.06	15,446.66
Highways	37,928.21	44,282.90	43,688.10	37,097.88
Charities	41,358.21	44,028.40	28,210.71	52,388.45
Soldiers' benefits	6,459.02	3,241.86	3,871.96	7,651.83
Schools	112,569.05	159,109.96	122,791.15	129,186.00
Libraries	8,503.11	7,269.40	3,867.25	5,764.10
Recreation	1,198.63	6,226.02	2,124.69	2,710.40
Pensions	—	—	—	—
Unclassified	6,912.33	3,501.93	3,632.75	5,081.27
<i>Public service enterprises</i>	<i>15,622.39</i>	<i>18,037.84</i>	<i>22,735.86</i>	<i>30,522.99</i>
Electric light	—	—	—	—
Water	15,622.39	—	22,735.86	30,522.99
All other	—	18,037.84	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>58.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	22,493.19	11,724.09	12,586.40	12,875.21
<i>Loans, general purposes</i>	<i>20,348.19</i>	<i>11,304.09</i>	<i>12,145.32</i>	<i>12,875.21</i>
<i>Loans, public service enterprises</i>	<i>2,145.00</i>	<i>420.00</i>	<i>441.08</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	147,153.29	36,676.88	45,087.46	48,459.86
<i>Departmental</i>	<i>142,467.09</i>	<i>36,676.88</i>	<i>38,980.43</i>	<i>46,092.60</i>
General government	—	—	437.65	—
Protection of persons and property	—	—	—	2,675.19
Health and sanitation	112,777.32	300.00	—	—
Highways	28,348.60	27,189.96	20,042.87	42,905.50
Charities	—	165.00	—	—
Schools	1,135.18	6,983.14	2,376.54	511.91
Libraries	—	650.00	—	—
Recreation	—	1,388.78	13,123.37	—
Unclassified	195.99	—	—	—
<i>Public service enterprises</i>	<i>4,696.20</i>	<i>—</i>	<i>9,107.03</i>	<i>2,367.26</i>
Electric light	—	—	—	—
Water	4,696.20	—	9,107.03	2,367.26
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	329,063.81	199,000.00	253,000.00	425,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>44,063.81</i>	<i>24,000.00</i>	<i>23,000.00</i>	<i>25,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>285,000.00</i>	<i>175,000.00</i>	<i>230,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,536.20	27.30	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,536.20</i>	<i>27.30</i>	<i>—</i>	<i>—</i>
Reserve funds	644.96	618.50	1,182.91	568.35
Agency, trust, and investment	27,007.02	52,145.94	34,813.26	38,490.65
<i>Taxes and licenses for State</i>	<i>13,150.00</i>	<i>17,122.00</i>	<i>12,266.00</i>	<i>12,632.00</i>
<i>Taxes for county</i>	<i>12,969.12</i>	<i>33,161.80</i>	<i>21,523.82</i>	<i>22,617.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>887.90</i>	<i>1,862.14</i>	<i>1,023.44</i>	<i>3,341.43</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$327,319.32	\$344,067.15	\$303,430.40	\$339,288.69
Permanent debt (except from sinking funds)	44,063.81	24,000.00	23,000.00	25,000.00
Outstanding fund requirements from revenue	—	—	—	—
Outlays	147,153.29	36,676.88	45,087.46	48,459.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	285,000.00	175,000.00	230,000.00	400,000.00
Transfers (except to sinking funds) and refunds	2,181.16	645.80	1,182.91	568.35
Agency, trust, and investment	27,007.02	52,145.94	34,813.26	38,490.65
Total payments	\$832,724.60	\$632,535.77	\$637,514.03	\$851,807.55
Balance on hand, including funds	108,899.95	16,388.14	21,140.93	45,730.77
GRAND TOTAL	\$941,124.55	\$648,923.91	\$658,654.96	\$897,538.32

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
REVENUE.	\$657,285.89	\$277,830.23	\$582,900.28	\$584,075.66
General	381,939.76	225,396.43	480,525.37	539,467.45
Taxes	376,946.48	216,807.21	417,636.10	523,625.28
Property, poll, and income	367,581.69	193,250.92	371,474.54	509,620.02
Corporation, bank, etc.	8,364.79	23,556.29	46,161.56	14,005.26
Licenses and permits	452.60	688.20	544.50	3,937.66
Fines and forfeits	732.65	940.50	2,286.37	1,074.40
Grants and gifts	4,784.16	6,960.62	60,058.40	10,830.11
For expenses	4,784.16	6,960.52	7,058.40	8,830.11
For outlays	—	—	53,000.00	2,000.00
All other	23.97	—	—	—
Commercial	275,346.13	52,433.80	102,374.91	44,608.21
Special assessments	—	154.21	92.65	—
To meet expenses	—	—	92.65	—
To meet outlays	—	154.21	—	—
Privileges	22,058.98	10,666.99	19,270.75	22,549.99
Departmental	22,462.45	4,675.20	16,070.56	16,118.22
General government	4,254.53	850.50	1,246.93	61.90
Protection of persons and property	832.92	177.13	874.86	1,972.45
Health and sanitation	1,389.92	342.14	884.90	450.00
Highways	1,301.51	7.58	311.54	52.10
Charities	6,352.36	1,258.66	2,924.92	10,042.11
Soldiers' benefits	190.00	240.00	75.00	156.00
Schools	8,128.21	1,560.03	9,415.04	2,303.23
Libraries	—	—	316.34	—
Recreation	—	14.00	6.00	—
Unclassified	13.00	225.16	15.03	1,080.43
Public service enterprises	208,377.61	28,405.77	61,010.54	—
Electric light	158,345.84	—	—	—
Water	50,031.77	28,405.77	61,010.54	—
All other	—	—	—	—
Cemeteries	3,366.00	5,101.90	—	1,258.38
Interest	19,081.09	3,429.73	5,930.41	4,681.62
On sinking funds	3,380.64	—	—	—
On trust and investment funds	10,259.26	629.64	1,719.22	690.71
All other	5,441.19	2,800.09	4,211.19	3,990.91
NON-REVENUE.	\$532,872.99	\$293,820.28	\$715,642.66	\$807,737.34
Offsets to outlays	34,469.30	9,659.09	10.00	16,757.18
Departmental	27,088.67	9,000.00	10.00	16,757.18
Public service enterprises	7,380.73	659.09	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	426,375.36	242,005.00	470,482.80	694,000.00
Loans, general purposes	6,000.00	2,000.00	150,000.00	—
Loans, public service enterprises	45,000.00	—	20,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	375,000.00	240,000.00	300,000.00	694,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	375.36	5.00	482.80	—
Transfers	22,697.12	1,288.60	2.36	404.32
From sinking funds	14,000.00	—	—	—
All other	8,697.12	1,288.60	2.36	404.32
Refunds	1,970.62	196.66	4,745.96	1,442.58
Agency, trust, and investment	47,360.59	40,670.93	240,401.54	95,133.26
Taxes and licenses for State	11,486.00	10,968.89	17,725.65	23,516.77
Taxes for county	15,822.92	25,450.94	18,814.36	62,547.28
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	20,051.67	4,251.10	203,861.53	9,069.21
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$691,755.19	\$287,489.32	\$582,910.28	\$600,832.84
Premiums	375.36	5.00	482.80	—
Municipal indebtedness	426,000.00	242,000.00	470,000.00	694,000.00
Transfers and refunds	24,667.74	1,485.26	4,748.32	1,846.90
Agency, trust, and investment	47,360.59	40,670.93	240,401.54	95,133.26
Total receipts	\$1,190,158.88	\$571,650.51	\$1,298,542.94	\$1,391,813.00
Balance on hand, including funds	124,075.13	30,917.21	35,089.56	36,549.41
GRAND TOTAL	\$1,314,234.01	\$602,567.72	\$1,333,632.50	\$1,428,362.41

Graded According to Population of 1930 — Continued.

PAYMENTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
Maintenance	\$527,348.39	\$277,037.56	\$421,541.86	\$428,388.08
<i>Departmental</i>	<i>377,531.64</i>	<i>249,861.01</i>	<i>389,675.75</i>	<i>424,912.42</i>
General government	17,637.41	16,481.60	31,236.64	44,377.44
Protection of persons and property	63,782.74	16,290.98	45,970.51	46,230.07
Health and sanitation	28,218.56	14,895.18	18,990.02	21,801.62
Highways	70,058.52	47,500.71	62,503.90	58,246.65
Charities	21,237.37	35,761.78	22,028.30	51,750.33
Soldiers' benefits	507.00	3,594.88	1,648.00	3,319.13
Schools	149,627.76	104,118.69	179,877.05	180,139.70
Libraries	15,510.84	2,180.45	8,251.06	1,499.80
Recreation	6,370.69	1,851.37	12,813.12	6,598.98
Pensions	—	452.40	—	—
Unclassified	4,580.75	6,732.97	6,357.15	10,948.70
<i>Public service enterprises</i>	<i>142,417.08</i>	<i>20,743.63</i>	<i>31,660.61</i>	<i>—</i>
Electric light	120,958.17	—	—	—
Water	21,458.91	20,114.37	31,660.61	—
All other	—	629.26	—	—
<i>Cemeteries</i>	<i>5,420.38</i>	<i>6,432.92</i>	<i>132.50</i>	<i>3,475.66</i>
<i>Administration of trust funds</i>	<i>1,979.29</i>	<i>—</i>	<i>73.00</i>	<i>—</i>
Interest	31,637.36	7,759.62	29,332.35	17,277.86
<i>Loans, general purposes</i>	<i>23,856.11</i>	<i>7,332.12</i>	<i>20,115.63</i>	<i>17,277.86</i>
<i>Loans, public service enterprises</i>	<i>7,781.25</i>	<i>427.50</i>	<i>9,216.72</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	128,481.92	24,543.29	188,824.76	175,373.65
<i>Departmental</i>	<i>61,262.68</i>	<i>19,541.34</i>	<i>150,005.03</i>	<i>175,059.14</i>
General government	2,090.47	85.50	12,349.73	3,705.65
Protection of persons and property	—	—	1,724.38	1,687.55
Health and sanitation	2,300.00	3,997.50	90,351.85	3,242.71
Highways	39,035.89	15,137.50	27,154.51	124,944.90
Charities	—	—	—	—
Schools	17,836.32	—	2,138.72	13,164.68
Libraries	—	45.84	3,585.67	—
Recreation	—	275.00	12,700.17	28,313.65
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>67,219.24</i>	<i>5,001.95</i>	<i>38,819.73</i>	<i>—</i>
Electric light	22,293.25	—	—	—
Water	44,925.99	5,001.95	38,819.73	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>314.51</i>
Municipal indebtedness	465,500.00	233,550.00	317,166.46	701,000.00
<i>From sinking funds</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>61,500.00</i>	<i>13,550.00</i>	<i>92,166.46</i>	<i>51,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>220,000.00</i>	<i>225,000.00</i>	<i>650,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	22,697.12	1,288.60	2.36	404.32
<i>To sinking funds from revenue</i>	<i>501.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>22,196.12</i>	<i>1,288.60</i>	<i>2.36</i>	<i>404.32</i>
Refunds	1,970.62	196.66	4,745.96	1,442.58
Agency, trust, and investment	40,132.56	41,156.82	239,095.96	93,377.15
<i>Taxes and licenses for State</i>	<i>11,486.00</i>	<i>10,968.89</i>	<i>17,725.65</i>	<i>23,516.77</i>
<i>Taxes for county</i>	<i>16,822.92</i>	<i>25,450.94</i>	<i>18,814.36</i>	<i>62,547.23</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,823.64</i>	<i>4,736.99</i>	<i>202,555.95</i>	<i>7,313.10</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$558,985.75	\$284,797.18	\$450,874.21	\$445,665.94
Permanent debt (except from sinking funds)	51,500.00	13,550.00	92,166.46	51,000.00
Sinking fund requirements from revenue	501.00	—	—	—
Outlays	128,481.92	24,543.29	188,824.76	175,373.65
Permanent debt from sinking funds	14,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	220,000.00	225,000.00	650,000.00
Transfers (except to sinking funds) and refunds	24,166.74	1,485.26	4,748.32	1,846.90
Agency, trust, and investment	40,132.56	41,156.82	239,095.96	93,377.15
Total payments	\$1,217,767.97	\$585,532.55	\$1,200,709.71	\$1,417,263.64
<i>Balance on hand, including funds</i>	<i>96,466.04</i>	<i>17,035.17</i>	<i>132,922.79</i>	<i>11,098.77</i>
GRAND TOTAL	\$1,314,234.01	\$602,567.72	\$1,333,632.50	\$1,428,362.41

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
REVENUE.	\$268,891.56	\$328,887.77	\$246,505.15	\$388,514.10
General	211,286.65	281,665.44	218,493.12	319,621.05
<i>Taxes</i>	<i>205,419.63</i>	<i>269,939.87</i>	<i>212,795.07</i>	<i>313,599.07</i>
Property, poll, and income	183,051.10	262,910.59	196,946.30	288,168.54
Corporation, bank, etc.	22,368.53	7,029.28	15,848.77	25,430.53
<i>Licenses and permits</i>	<i>773.00</i>	<i>1,914.50</i>	<i>731.50</i>	<i>329.00</i>
<i>Fines and forfeits</i>	<i>1,066.65</i>	<i>1,686.00</i>	<i>344.00</i>	<i>1,045.80</i>
<i>Grants and gifts</i>	<i>4,027.37</i>	<i>8,125.07</i>	<i>4,622.55</i>	<i>4,645.06</i>
For expenses	4,027.37	8,125.07	4,622.55	4,645.06
For outlays	—	—	—	—
<i>All other</i>	—	—	—	<i>2.12</i>
Commercial	57,604.91	47,222.33	28,012.03	68,893.05
<i>Special assessments</i>	<i>9,137.83</i>	<i>436.60</i>	—	<i>1,083.36</i>
To meet expenses	9,137.83	—	—	33.00
To meet outlays	—	436.60	—	1,050.36
<i>Privileges</i>	<i>12,917.79</i>	<i>11,143.84</i>	<i>9,470.52</i>	<i>12,706.05</i>
<i>Departmental</i>	<i>7,494.55</i>	<i>7,858.55</i>	<i>12,557.63</i>	<i>14,721.48</i>
General government	185.65	264.67	1,388.55	508.38
Protection of persons and property	84.75	158.25	224.99	190.89
Health and sanitation	1,770.76	441.95	—	603.00
Highways	—	164.59	9.10	4.77
Charities	4,900.81	3,940.52	8,987.65	5,321.94
Soldiers' benefits	95.00	426.63	100.00	138.00
Schools	369.36	2,021.16	1,504.90	7,954.50
Libraries	88.02	85.62	142.44	—
Recreation	—	—	—	—
Unclassified	—	355.16	—	—
<i>Public service enterprises</i>	<i>20,972.75</i>	<i>20,597.41</i>	—	<i>36,081.31</i>
Electric light	—	—	—	—
Water	20,972.75	20,597.41	—	36,081.31
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,348.05</i>	—	<i>1,905.87</i>	—
<i>Interest</i>	<i>4,734.14</i>	<i>7,185.93</i>	<i>4,278.01</i>	<i>4,300.85</i>
On sinking funds	—	—	—	—
On trust and investment funds	6.00	1,346.42	1,165.45	96.13
All other	4,728.14	5,839.51	3,112.56	4,204.72
NON-REVENUE.	\$79,907.45	\$369,623.82	\$175,926.42	\$366,703.65
Offsets to outlays	507.70	33,151.46	2,650.68	11,140.85
<i>Departmental</i>	—	<i>33,151.46</i>	<i>2,650.68</i>	<i>11,140.85</i>
<i>Public service enterprises</i>	<i>507.70</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	50,000.00	307,513.50	150,000.00	323,509.82
<i>Loans, general purposes</i>	—	—	—	<i>57,925.00</i>
<i>Loans, public service enterprises</i>	—	<i>7,500.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>300,000.00</i>	<i>150,000.00</i>	<i>265,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>13.50</i>	—	<i>584.82</i>
Transfers	—	—	23.00	168.63
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	<i>23.00</i>	<i>168.63</i>
Refunds	994.36	240.40	692.34	4,428.81
Agency, trust, and investment	28,405.39	28,718.46	22,560.40	27,455.54
<i>Taxes and licenses for State</i>	<i>10,905.16</i>	<i>11,606.00</i>	<i>7,536.00</i>	<i>12,463.00</i>
<i>Taxes for county</i>	<i>14,327.85</i>	<i>17,057.87</i>	<i>9,360.00</i>	<i>12,512.46</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,172.38</i>	<i>54.59</i>	<i>5,664.40</i>	<i>2,480.08</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$269,399.26	\$362,039.23	\$249,155.83	\$399,654.95
Premiums	—	13.50	—	584.82
Municipal indebtedness	50,000.00	307,500.00	150,000.00	322,925.00
Transfers and refunds	994.36	240.40	715.34	4,597.44
Agency, trust, and investment	28,405.39	28,718.46	22,560.40	27,455.54
Total receipts	\$348,799.01	\$698,511.59	\$422,431.57	\$755,217.75
Balance on hand, including funds	85,651.55	32,945.90	38,008.28	45,038.21
GRAND TOTAL	\$434,450.56	\$731,457.49	\$460,439.85	\$800,255.96

Graded According to Population of 1930 — Continued.

PAYMENTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
Maintenance	\$258,222.48	\$277,007.48	\$228,302.94	\$316,066.44
<i>Departmental</i>	<i>241,491.32</i>	<i>262,320.78</i>	<i>224,345.49</i>	<i>294,286.72</i>
General government	13,347.66	18,093.47	13,907.12	12,082.24
Protection of persons and property	20,535.03	9,883.64	12,813.07	22,947.16
Health and sanitation	17,695.60	9,679.60	5,976.14	15,075.87
Highways	40,551.30	30,063.21	39,036.62	54,164.01
Charities	31,688.62	32,432.03	34,895.54	52,294.09
Soldiers' benefits	4,419.89	3,022.55	2,847.09	5,931.17
Schools	105,633.08	154,846.23	104,987.70	127,893.35
Libraries	3,999.50	2,632.79	6,795.31	2,000.00
Recreation	974.49	226.33	362.68	811.24
Pensions	—	—	—	—
Unclassified	2,646.15	1,446.93	2,724.22	1,057.59
<i>Public service enterprises</i>	<i>12,609.62</i>	<i>14,570.64</i>	<i>—</i>	<i>21,543.72</i>
Electric light	—	—	—	—
Water	12,609.62	14,570.64	—	21,543.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,121.54</i>	<i>74.00</i>	<i>3,957.45</i>	<i>236.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>36.06</i>	<i>—</i>	<i>—</i>
Interest	13,604.86	21,663.12	5,419.63	19,109.52
<i>Loans, general purposes</i>	<i>13,604.86</i>	<i>18,759.52</i>	<i>6,419.63</i>	<i>16,092.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,903.60</i>	<i>—</i>	<i>4,017.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,377.04	75,911.37	12,827.42	99,213.04
<i>Departmental</i>	<i>8,008.21</i>	<i>67,734.76</i>	<i>12,827.42</i>	<i>95,617.79</i>
General government	62.50	19.30	213.43	217.43
Protection of persons and property	102.23	4,730.00	1,555.25	8,273.30
Health and sanitation	2,035.16	10,682.96	—	274.41
Highways	3,129.96	52,026.42	9,289.07	47,384.74
Charities	—	—	1,000.00	—
Schools	2,678.36	276.08	652.92	33,516.42
Libraries	—	—	23.00	—
Recreation	—	—	—	3,951.49
Unclassified	—	—	93.75	—
<i>Public service enterprises</i>	<i>1,449.83</i>	<i>8,176.61</i>	<i>—</i>	<i>5,595.25</i>
Electric light	—	—	—	—
Water	1,449.83	8,176.61	—	5,595.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>919.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	69,000.00	316,500.00	134,500.00	286,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,000.00</i>	<i>41,500.00</i>	<i>9,500.00</i>	<i>36,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>275,000.00</i>	<i>125,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	23.00	168.63
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>23.00</i>	<i>168.63</i>
Refunds	994.36	240.40	692.34	4,428.81
Agency, trust, and investment	29,205.39	28,713.87	22,258.16	24,975.46
<i>Taxes and licenses for State</i>	<i>10,905.16</i>	<i>11,606.00</i>	<i>7,536.00</i>	<i>12,463.00</i>
<i>Taxes for county</i>	<i>14,327.85</i>	<i>17,057.87</i>	<i>9,360.00</i>	<i>12,512.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,972.38</i>	<i>50.00</i>	<i>5,362.16</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$271,827.34	\$298,670.60	\$233,722.57	\$335,175.96
Permanent debt (except from sinking funds)	19,000.00	41,500.00	9,500.00	36,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,377.04	75,911.37	12,827.42	99,213.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	275,000.00	125,000.00	250,000.00
Transfers (except to sinking funds) and refunds	994.36	240.40	715.34	4,597.44
Agency, trust, and investment	29,205.39	28,713.87	22,258.16	24,975.46
Total payments	\$381,404.13	\$720,036.24	\$404,023.49	\$749,961.90
Balance on hand, including funds	53,046.43	11,421.25	56,416.36	50,294.06
GRAND TOTAL	\$434,450.56	\$731,457.49	\$460,439.85	\$800,255.96

1 Includes \$1,039.67 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
REVENUE.	\$266,829.95	\$361,829.13	\$264,393.63	\$209,577.66
General	238,248.64	318,985.31	237,479.70	191,644.86
Taxes	230,756.51	313,752.39	232,229.33	185,040.13
Property, poll, and income	219,115.39	293,990.70	216,454.25	179,202.76
Corporation, bank, etc.	11,641.12	19,761.69	15,775.08	5,837.37
Licenses and permits	685.50	333.50	410.50	466.50
Fines and forfeits	594.99	435.00	65.50	866.93
Grants and gifts	6,411.64	4,464.42	4,774.37	5,243.64
For expenses	6,411.64	4,464.42	4,774.37	5,243.64
For outlays	—	—	—	—
All other	—	—	—	27.66
Commercial	28,581.31	42,843.82	26,913.93	17,932.80
Special assessments	—	633.72	327.80	—
To meet expenses	—	316.55	—	—
To meet outlays	—	317.17	327.80	—
Privileges	12,982.62	8,754.74	9,879.25	5,690.54
Departmental	5,186.35	9,906.91	10,846.34	7,209.74
General government	599.40	—	870.23	2.80
Protection of persons and property	283.90	693.47	130.27	306.96
Health and sanitation	395.00	695.75	476.54	—
Highways	49.50	153.30	—	76.00
Charities	2,820.69	3,293.38	6,140.42	5,651.46
Soldiers' benefits	252.00	386.00	969.00	112.00
Schools	692.30	4,418.52	647.60	1,050.38
Libraries	93.56	262.68	42.81	10.14
Recreation	—	—	—	—
Unclassified	—	3.81	1,569.47	—
Public service enterprises	—	20,385.56	—	—
Electric light	—	—	—	—
Water	—	20,385.56	—	—
All other	—	—	—	—
Cemeteries	967.15	—	2,511.75	89.50
Interest	9,445.19	3,162.89	3,348.79	4,943.02
On sinking funds	—	—	—	—
On trust and investment funds	1,855.70	858.44	206.43	492.83
All other	7,589.49	2,304.45	3,142.36	4,450.19
NON-REVENUE.	\$283,929.55	\$345,875.75	\$205,505.73	\$223,845.65
Offsets to outlays	13,997.45	3,058.69	3,547.76	—
Departmental	13,997.45	863.45	3,547.76	—
Public service enterprises	—	2,195.24	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	225,000.00	312,000.00	176,000.00	205,799.74
Loans, general purposes	—	12,000.00	6,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	225,000.00	300,000.00	170,000.00	205,000.00
Unpaid warrants or orders, current year	—	—	—	799.74
Premiums	—	—	—	—
Transfers	1,500.00	660.57	—	100.00
From sinking funds	—	—	—	—
All other	1,500.00	660.57	—	100.00
Refunds	903.74	401.64	862.84	203.25
Agency, trust, and investment	42,528.36	29,754.85	25,095.13	17,742.66
Taxes and licenses for State	11,940.00	12,525.00	8,850.00	7,699.00
Taxes for county	16,321.28	17,054.29	10,800.00	9,842.61
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	12,163.37	175.56	5,445.13	118.36
All other	2,103.71	—	—	82.69
RECAPITULATION.				
Revenue and offsets to outlays	\$280,827.40	\$364,887.82	\$267,941.39	\$209,577.66
Premiums	—	—	—	—
Municipal indebtedness	225,000.00	312,000.00	176,000.00	205,799.74
Transfers and refunds	2,403.74	1,062.21	862.84	303.25
Agency, trust, and investment	42,528.36	29,754.85	25,095.13	17,742.66
Total receipts	\$550,759.50	\$707,704.88	\$469,899.36	\$433,423.31
Balance on hand, including funds	14,782.35	10,421.39	69,945.46	14,957.21
GRAND TOTAL	\$565,541.85	\$718,126.27	\$539,844.82	\$448,380.52

Graded According to Population of 1930 — Continued.

PAYMENTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
Maintenance	\$232,426.51	\$315,426.84	\$221,696.01	\$209,248.49
<i>Departmental</i>	<i>228,918.49</i>	<i>297,396.58</i>	<i>218,299.25</i>	<i>208,674.24</i>
General government	14,880.08	16,777.52	15,227.17	14,787.75
Protection of persons and property	19,826.76	36,169.01	18,103.97	16,560.16
Health and sanitation	7,728.86	16,564.37	7,057.77	4,559.15
Highways	50,535.44	69,429.12	29,146.31	25,450.65
Charities	20,826.05	25,286.53	36,783.89	26,397.92
Soldiers' benefits	714.25	1,785.75	8,514.21	3,502.72
Schools	106,974.92	115,524.15	95,907.49	111,513.43
Libraries	3,622.16	6,161.28	2,563.35	2,660.58
Recreation	1,540.18	3,727.43	782.86	314.08
Pensions	—	—	—	—
Unclassified	2,269.79	5,971.42	4,212.23	2,927.80
<i>Public service enterprises</i>	<i>—</i>	<i>18,030.26</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	18,030.26	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,508.02</i>	<i>—</i>	<i>3,396.76</i>	<i>574.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	10,267.34	10,340.02	8,304.74	10,781.07
<i>Loans, general purposes</i>	<i>10,267.34</i>	<i>10,200.02</i>	<i>8,304.74</i>	<i>10,781.07</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>140.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	41,861.14	37,891.45	16,786.21	13,992.27
<i>Departmental</i>	<i>41,861.14</i>	<i>35,156.24</i>	<i>16,786.21</i>	<i>13,992.27</i>
General government	—	150.00	—	200.00
Protection of persons and property	7,755.00	297.96	650.00	4,320.00
Health and sanitation	900.00	12,070.38	—	—
Highways	28,064.04	17,007.24	14,711.21	3,601.00
Charities	—	—	—	—
Schools	1,174.92	2,031.96	1,425.00	5,871.27
Libraries	1,747.47	—	—	—
Recreation	2,219.71	3,598.70	—	—
Unclassified	—	2,735.21	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,735.21</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,735.21	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	203,916.00	312,000.00	184,500.00	184,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,916.00</i>	<i>22,000.00</i>	<i>24,500.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>190,000.00</i>	<i>290,000.00</i>	<i>160,000.00</i>	<i>175,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,500.00	660.57	—	100.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,500.00</i>	<i>660.57</i>	<i>—</i>	<i>100.00</i>
Refunds	903.74	401.64	862.84	203.25
Agency, trust, and investment	46,641.64	30,240.71	25,241.56	17,891.19
<i>Taxes and licenses for State</i>	<i>11,940.00</i>	<i>12,525.00</i>	<i>8,850.00</i>	<i>7,699.00</i>
<i>Taxes for county</i>	<i>16,321.28</i>	<i>17,054.29</i>	<i>10,800.00</i>	<i>9,848.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,276.65</i>	<i>661.42</i>	<i>5,591.56</i>	<i>266.89</i>
<i>All other</i>	<i>2,103.71</i>	<i>—</i>	<i>—</i>	<i>82.69</i>
RECAPITULATION.				
Maintenance and interest	\$242,693.85	\$325,766.86	\$230,000.75	\$220,029.56
Permanent debt (except from sinking funds)	13,916.00	22,000.00	24,500.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	41,861.14	37,891.45	16,786.21	13,992.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	190,000.00	290,000.00	160,000.00	175,000.00
Transfers (except to sinking funds) and refunds	2,403.74	1,062.21	862.84	303.25
Agency, trust, and investment	46,641.64	30,240.71	25,241.56	17,891.19
Total payments	\$537,516.37	\$706,961.23	\$457,391.36	\$436,216.27
Balance on hand, including funds	28,025.48	11,165.04	82,453.46	12,164.25
GRAND TOTAL	\$565,541.85	\$718,126.27	\$539,844.82	\$448,380.52

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
REVENUE.	\$442,538.49	\$378,885.97	\$638,653.60	\$274,637.98
General	285,593.25	268,407.08	452,430.87	223,671.64
<i>Taxes</i>	<i>276,821.94</i>	<i>242,441.70</i>	<i>443,407.03</i>	<i>216,986.12</i>
Property, poll, and income	274,206.96	231,132.65	434,776.22	211,794.22
Corporation, bank, etc.	2,614.98	11,309.05	7,630.81	5,191.90
<i>Licenses and permits</i>	<i>2,152.00</i>	<i>285.00</i>	<i>658.53</i>	<i>519.50</i>
<i>Fines and forfeits</i>	<i>338.00</i>	<i>834.73</i>	<i>2,039.15</i>	<i>256.05</i>
<i>Grants and gifts</i>	<i>6,281.31</i>	<i>24,845.65</i>	<i>7,325.66</i>	<i>5,909.85</i>
For expenses	6,281.31	6,845.65	7,325.66	5,909.85
For outlays	—	18,000.00	—	—
<i>All other</i>	—	—	.50	—
Commercial	156,945.24	110,478.89	186,222.73	50,966.34
<i>Special assessments</i>	<i>372.00</i>	<i>421.05</i>	<i>2,077.17</i>	<i>245.50</i>
To meet expenses	372.00	—	2,077.17	245.50
To meet outlays	—	421.05	—	—
<i>Privileges</i>	<i>13,573.02</i>	<i>11,792.80</i>	<i>18,251.67</i>	<i>12,028.37</i>
<i>Departmental</i>	<i>8,856.40</i>	<i>10,621.30</i>	<i>45,436.07</i>	<i>9,177.24</i>
General government	1,835.80	360.04	1,078.23	516.00
Protection of persons and property	79.22	85.31	1,233.79	130.89
Health and sanitation	46.00	897.54	112.00	333.58
Highways	274.50	50.00	181.52	175.00
Charities	5,793.07	5,170.07	3,338.49	2,454.76
Soldiers' benefits	199.00	72.00	531.00	700.00
Schools	428.49	3,895.67	38,851.88	4,867.00
Libraries	180.32	90.67	—	—
Recreation	—	—	9.77	—
Unclassified	20.00	—	99.39	—
<i>Public service enterprises</i>	<i>120,416.87</i>	<i>81,260.20</i>	<i>110,976.00</i>	<i>21,291.92</i>
Electric light	97,055.80	81,260.20	110,976.00	21,291.92
Water	23,361.07	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,121.18</i>	<i>6,383.54</i>	<i>9,481.82</i>	<i>8,223.31</i>
<i>Interest</i>	<i>9,605.77</i>	<i>6,383.54</i>	<i>9,481.82</i>	<i>8,223.31</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,549.39	650.17	1,192.96	822.00
All other	6,056.38	5,733.37	8,288.86	7,401.31
NON-REVENUE.	\$385,441.43	\$329,175.92	\$112,817.96	\$200,401.70
Offsets to outlays	12,548.95	32,796.30	38,097.09	5,125.88
<i>Departmental</i>	<i>150.00</i>	<i>32,796.30</i>	<i>38,097.09</i>	<i>5,125.88</i>
<i>Public service enterprises</i>	<i>12,398.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	331,000.00	250,190.00	23,500.00	178,000.00
<i>Loans, general purposes</i>	<i>6,000.00</i>	<i>119,000.00</i>	<i>23,500.00</i>	<i>3,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>325,000.00</i>	<i>130,000.00</i>	<i>—</i>	<i>175,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>1,190.00</i>	<i>—</i>	<i>—</i>
Transfers	6,912.44	—	—	626.88
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	6,912.44	—	—	626.88
Refunds	2,065.40	2,027.08	635.17	569.88
Agency, trust, and investment	32,914.64	44,162.54	50,585.70	16,079.20
<i>Taxes and licenses for State</i>	<i>10,335.89</i>	<i>12,721.00</i>	<i>16,073.00</i>	<i>8,214.00</i>
<i>Taxes for county</i>	<i>13,320.00</i>	<i>31,324.24</i>	<i>31,126.75</i>	<i>7,854.50</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,358.75</i>	<i>117.30</i>	<i>3,385.95</i>	<i>10.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$455,087.44	\$411,682.27	\$676,750.69	\$279,763.72
Premiums	—	1,190.00	—	—
Municipal indebtedness	331,000.00	249,000.00	23,500.00	178,000.00
Transfers and refunds	8,977.84	2,027.08	635.17	1,196.88
Agency, trust, and investment	32,914.64	44,162.54	50,585.70	16,079.20
Total receipts	\$827,979.92	\$708,061.89	\$751,471.56	\$475,039.80
Balance on hand, including funds	125,056.45	160,397.94	187,012.76	116,056.34
GRAND TOTAL	\$953,036.37	\$868,459.83	\$938,484.32	\$591,096.14

Graded According to Population of 1930—Continued.

PAYMENTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
Maintenance	\$358,924.92	\$301,460.97	\$486,996.22	\$222,060.13
<i>Departmental</i>	<i>261,221.02</i>	<i>237,326.43</i>	<i>394,076.15</i>	<i>205,498.78</i>
General government	17,081.10	18,880.33	26,613.55	18,465.14
Protection of persons and property	23,606.17	12,739.05	81,054.93	21,771.26
Health and sanitation	8,898.64	11,745.09	19,429.90	7,520.70
Highways	36,690.72	33,329.72	80,552.13	24,412.79
Charities	37,589.12	38,377.55	25,177.74	20,278.41
Soldiers' benefits	3,010.40	1,036.53	2,669.38	6,013.70
Schools	124,549.93	115,199.60	138,062.38	99,428.47
Libraries	6,824.15	4,044.08	551.85	1,000.00
Recreation	1,146.01	1,246.87	11,845.86	265.69
Pensions	—	—	—	—
Unclassified	1,824.78	727.61	8,118.43	6,342.62
<i>Public service enterprises</i>	<i>93,289.32</i>	<i>64,134.54</i>	<i>92,920.07</i>	<i>16,538.35</i>
Electric light	71,566.58	64,134.54	92,920.07	—
Water	21,722.74	—	—	16,538.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,391.08</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>23.50</i>	<i>—</i>	<i>—</i>	<i>23.00</i>
Interest	21,608.61	11,394.38	12,729.99	11,744.61
<i>Loans, general purposes</i>	<i>16,471.11</i>	<i>11,034.88</i>	<i>12,729.99</i>	<i>11,065.86</i>
<i>Loans, public service enterprises</i>	<i>6,137.50</i>	<i>360.00</i>	<i>—</i>	<i>678.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	43,734.38	288,009.10	138,877.66	151,435.45
<i>Departmental</i>	<i>5,527.07</i>	<i>278,001.47</i>	<i>123,367.19</i>	<i>140,863.27</i>
General government	—	500.00	2,205.35	1,000.00
Protection of persons and property	300.00	640.00	2,014.30	1,140.95
Health and sanitation	—	29,699.41	11,924.46	419.20
Highways	3,229.40	52,190.88	65,872.04	24,836.03
Charities	—	—	455.00	—
Schools	1,847.67	194,971.18	8,171.85	113,467.09
Libraries	—	—	—	—
Recreation	—	—	5,093.27	—
Unclassified	150.00	—	27,630.92	—
<i>Public service enterprises</i>	<i>38,207.31</i>	<i>10,007.63</i>	<i>15,510.47</i>	<i>10,572.18</i>
Electric light	18,982.74	10,007.63	15,510.47	—
Water	19,224.57	—	—	10,572.18
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	365,950.00	157,500.00	45,528.89	184,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>45,950.00</i>	<i>27,500.00</i>	<i>45,528.89</i>	<i>19,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>320,000.00</i>	<i>130,000.00</i>	<i>—</i>	<i>165,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,912.44	—	—	626.88
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,912.44</i>	<i>—</i>	<i>—</i>	<i>626.88</i>
Refunds	2,065.40	2,027.08	635.17	569.80
Agency, trust, and investment	34,465.17	44,180.29	50,307.71	16,414.41
<i>Taxes and licenses for State</i>	<i>10,335.89</i>	<i>12,721.00</i>	<i>16,073.00</i>	<i>8,214.00</i>
<i>Taxes for county</i>	<i>13,320.00</i>	<i>31,324.24</i>	<i>31,126.75</i>	<i>7,854.54</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,909.28</i>	<i>135.05</i>	<i>3,107.96</i>	<i>345.87</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$380,533.53	\$312,855.35	\$499,726.21	\$233,804.74
Permanent debt (except from sinking funds)	45,950.00	27,500.00	45,528.89	19,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	43,734.38	288,009.10	138,877.66	151,435.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	320,000.00	130,000.00	—	165,000.00
Transfers (except to sinking funds) and refunds	8,977.84	2,027.08	635.17	1,196.68
Agency, trust, and investment	34,465.17	44,180.29	50,307.71	16,414.41
Total payments	\$833,660.92	\$804,571.82	\$735,075.64	\$587,351.28
Balance on hand, including funds	119,375.45	63,888.01	203,408.68	3,744.75
GRAND TOTAL	\$953,036.37	\$868,459.83	\$938,484.32	\$591,096.03

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
REVENUE.	\$236,302.34	\$471,192.92	\$300,146.85	\$222,308.95
General	189,398.57	293,685.93	252,673.84	173,158.72
<i>Taxes</i>	<i>177,747.21</i>	<i>287,121.23</i>	<i>247,429.87</i>	<i>158,660.93</i>
Property, poll, and income	173,989.94	275,254.35	230,625.53	151,833.08
Corporation, bank, etc.	3,757.27	11,866.88	16,804.34	6,827.85
Licenses and permits	604.00	1,012.95	340.50	445.50
Fines and forfeits	90.00	780.00	255.10	468.30
Grants and gifts	10,957.36	4,771.75	4,648.37	13,584.09
For expenses	8,957.36	4,771.75	4,648.37	13,584.09
For outlays	2,000.00	—	—	—
All other	—	—	—	—
Commercial	46,903.77	177,506.99	47,473.01	49,150.23
<i>Special assessments</i>	<i>8,532.73</i>	<i>523.68</i>	—	—
To meet expenses	91.65	—	—	—
To meet outlays	8,441.08	523.68	—	—
Privileges	10,000.05	10,986.79	11,178.18	9,867.59
Departmental	6,383.13	11,704.30	10,260.03	16,441.27
General government	1,222.00	1,502.74	294.00	810.00
Protection of persons and property	183.90	196.20	70.13	543.39
Health and sanitation	203.05	946.69	—	20.00
Highways	676.09	99.67	107.89	254.00
Charities	1,494.71	7,752.77	6,238.82	10,769.75
Soldiers' benefits	458.00	518.59	72.00	811.64
Schools	2,076.21	325.50	3,371.66	2,779.25
Libraries	69.17	356.14	96.70	274.00
Recreation	—	—	—	—
Unclassified	—	6.00	8.83	177.24
Public service enterprises	13,469.23	146,483.33	21,393.27	12,688.00
Electric light	—	124,847.91	—	—
Water	13,469.23	21,635.42	21,393.27	12,688.00
All other	—	—	—	—
Cemeteries	3,769.49	463.60	—	392.97
Interest	4,749.14	7,345.89	4,641.53	9,760.40
On sinking funds	—	3,437.50	—	—
On trust and investment funds	1,684.96	237.29	3,258.65	6,087.27
All other	3,064.18	3,670.60	1,382.88	3,673.13
NON-REVENUE.	\$236,627.45	\$269,176.37	\$198,324.82	\$144,427.50
Offsets to outlays	39,111.05	14,323.31	—	12,219.91
Departmental	39,111.05	14,323.31	—	12,219.91
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	175,200.00	220,246.71	170,000.00	112,300.00
Loans, general purposes	13,500.00	18,000.00	10,000.00	2,300.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	161,700.00	190,234.71	160,000.00	110,000.00
Unpaid warrants or orders, current year	—	11,925.60	—	—
Premiums	—	86.40	—	—
Transfers	998.24	—	2,252.92	2,508.85
From sinking funds	—	—	—	—
All other	998.24	—	2,252.92	2,508.85
Refunds	752.70	3,952.43	451.80	283.69
Agency, trust, and investment	20,565.46	30,653.92	25,620.10	17,115.05
Taxes and licenses for State	6,198.00	11,062.00	10,672.59	7,583.00
Taxes for county	7,800.00	10,740.83	14,160.00	8,880.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,567.46	8,851.09	787.51	652.05
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$275,413.39	\$485,516.23	\$300,146.85	\$234,528.86
Premiums	—	86.40	—	—
Municipal indebtedness	175,200.00	220,160.31	170,000.00	112,300.00
Transfers and refunds	1,750.94	3,952.43	2,704.72	2,792.54
Agency, trust, and investment	20,565.46	30,653.92	25,620.10	17,115.05
Total receipts	\$472,929.79	\$740,369.29	\$498,471.67	\$366,736.45
Balance on hand, including funds	35,201.00	20,908.72	26,083.83	28,650.37
GRAND TOTAL	\$508,130.79	\$761,278.01	\$524,555.50	\$395,386.82

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
Maintenance	\$192,599.84	\$410,709.09	\$245,134.67	\$203,267.67
<i>Departmental</i>	178,774.83	279,657.37	231,647.93	195,834.96
General government	17,009.67	25,588.55	12,031.28	12,718.17
Protection of persons and property	13,058.86	30,054.69	18,122.57	15,248.61
Health and sanitation	8,580.09	13,324.84	7,615.22	8,269.67
Highways	40,001.14	51,041.47	31,484.40	49,371.08
Charities	17,027.94	34,360.97	54,898.07	30,925.04
Soldiers' benefits	2,366.41	2,867.34	13,900.20	6,690.52
Schools	69,333.46	110,203.90	87,784.48	66,211.07
Libraries	4,018.20	4,999.88	4,619.82	3,477.78
Recreation	363.13	1,099.82	505.24	562.89
Pensions	—	—	—	—
Unclassified	7,015.93	6,115.91	686.65	2,360.13
<i>Public service enterprises</i>	9,039.07	129,998.26	13,476.74	4,417.74
Electric light	—	107,008.67	—	—
Water	9,039.07	22,989.59	13,476.74	4,417.74
All other	—	—	—	—
<i>Cemeteries</i>	4,780.94	1,053.46	—	674.70
<i>Administration of trust funds</i>	5.00	—	10.00	2,340.27
Interest	6,397.94	12,649.50	6,776.49	7,495.02
<i>Loans, general purposes</i>	6,397.94	7,363.00	5,553.99	6,213.02
<i>Loans, public service enterprises</i>	—	5,286.50	1,222.50	1,282.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	97,273.63	90,687.76	35,219.28	35,961.13
<i>Departmental</i>	95,830.39	74,710.58	18,940.03	31,668.04
General government	2,924.35	—	—	—
Protection of persons and property	6,852.72	9,066.68	1,497.68	213.00
Health and sanitation	11,306.62	200.00	209.32	2,367.25
Highways	63,913.15	33,543.99	5,468.98	27,957.29
Charities	—	—	—	—
Schools	2,825.52	31,820.06	—	—
Libraries	—	—	—	1,130.50
Recreation	3,989.03	—	11,764.05	—
Unclassified	4,019.00	79.85	—	—
<i>Public service enterprises</i>	1,074.49	15,977.18	16,279.25	4,293.09
Electric light	—	5,977.18	—	—
Water	1,074.49	10,000.00	16,279.25	4,293.09
All other	—	—	—	—
<i>Cemeteries</i>	368.75	—	—	—
Municipal indebtedness	171,700.00	206,500.00	203,000.00	90,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	25,000.00	26,500.00	23,000.00	15,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	146,700.00	180,000.00	180,000.00	75,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	998.24	—	2,252.92	2,508.85
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	998.24	—	2,252.92	2,508.85
Refunds	752.70	3,952.43	451.80	283.69
Agency, trust, and investment	22,022.60	35,008.42	25,362.36	18,680.49
<i>Taxes and licenses for State</i>	6,198.00	11,062.00	10,672.59	7,583.00
<i>Taxes for county</i>	7,800.00	10,740.83	14,160.00	8,880.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	8,024.60	13,205.59	529.77	2,217.49
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$198,997.78	\$423,358.59	\$251,911.16	\$210,762.69
Permanent debt (except from sinking funds)	25,000.00	26,500.00	23,000.00	15,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	97,273.63	90,687.76	35,219.28	35,961.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	146,700.00	180,000.00	180,000.00	75,000.00
Transfers (except to sinking funds) and refunds	1,750.94	3,952.43	2,704.72	2,792.54
Agency, trust, and investment	22,022.60	35,008.42	25,362.36	18,680.49
Total payments	\$491,744.95	\$759,507.20	\$518,197.52	\$358,196.85
Balance on hand, including funds	16,385.84	1,770.81	6,357.98	37,189.97
GRAND TOTAL	\$508,130.79	\$761,278.01	\$524,555.50	\$395,386.82

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
REVENUE.	\$282,582.59	\$238,489.64	\$313,584.42	\$317,882.60
General	215,085.79	214,077.21	279,391.86	268,926.39
<i>Taxes</i>	<i>201,515.18</i>	<i>205,615.76</i>	<i>273,357.24</i>	<i>260,933.44</i>
Property, poll, and income	184,040.72	196,383.79	251,807.02	253,294.92
Corporation, bank, etc.	17,474.46	9,231.97	21,550.22	7,638.52
<i>Licenses and permits</i>	<i>552.00</i>	<i>167.00</i>	<i>644.25</i>	<i>593.00</i>
<i>Fines and forfeits</i>	<i>408.09</i>	<i>168.70</i>	<i>354.22</i>	<i>833.30</i>
<i>Grants and gifts</i>	<i>12,610.52</i>	<i>8,125.75</i>	<i>5,036.15</i>	<i>6,566.65</i>
For expenses	12,485.52	8,125.75	5,036.15	6,316.65
For outlays	125.00	—	—	250.00
<i>All other</i>	—	—	—	—
Commercial	67,496.80	24,412.43	34,192.56	48,956.21
<i>Special assessments</i>	<i>8,697.01</i>	<i>94.90</i>	—	<i>300.00</i>
To meet expenses	158.55	94.90	—	—
To meet outlays	8,538.46	—	—	300.00
<i>Privileges</i>	<i>10,815.27</i>	<i>9,321.41</i>	<i>16,550.34</i>	<i>15,424.01</i>
<i>Departmental</i>	<i>16,723.66</i>	<i>7,679.59</i>	<i>15,584.78</i>	<i>16,631.67</i>
General government	54.00	560.50	1,349.87	2,350.79
Protection of persons and property	131.21	70.27	212.58	178.75
Health and sanitation	2,178.13	842.75	—	3,979.41
Highways	368.47	155.05	345.00	—
Charities	12,324.67	5,466.10	5,356.71	802.37
Soldiers' benefits	245.50	392.00	275.00	120.00
Schools	1,235.57	72.32	6,924.11	18,302.35
Libraries	184.37	59.82	1,052.76	250.50
Recreation	—	—	—	—
Unclassified	1.74	60.78	68.75	¹ 647.50
<i>Public service enterprises</i>	<i>17,746.56</i>	—	—	—
Electric light	—	—	—	—
Water	17,746.56	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,339.92</i>	<i>1,689.78</i>	<i>922.00</i>	<i>1,497.87</i>
<i>Interest</i>	<i>9,174.38</i>	<i>5,626.75</i>	<i>1,136.44</i>	<i>5,102.66</i>
On sinking funds	3,537.47	543.30	363.12	877.14
On trust and investment funds	5,636.91	5,083.45	772.32	4,225.52
All other	—	—	—	—
NON-REVENUE.	\$302,267.36	\$220,286.41	\$311,195.66	\$167,779.22
Offsets to outlays	16,350.77	—	17,354.56	19,799.89
<i>Departmental</i>	<i>16,350.77</i>	—	<i>17,354.56</i>	<i>19,799.89</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	250,000.00	200,000.00	247,000.00	95,500.00
<i>Loans, general purposes</i>	—	—	<i>12,000.00</i>	<i>20,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>200,000.00</i>	<i>235,000.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	3,202.64	—	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>3,202.64</i>	—	—	—
Refunds	1,328.47	511.95	691.60	1,203.27
Agency, trust, and investment	31,385.48	19,774.46	46,149.50	51,276.06
<i>Taxes and licenses for State</i>	<i>9,443.00</i>	<i>8,388.00</i>	<i>14,182.22</i>	<i>13,417.00</i>
<i>Taxes for county</i>	<i>11,880.00</i>	<i>10,440.00</i>	<i>29,624.31</i>	<i>33,717.06</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>10,062.48</i>	<i>946.46</i>	<i>2,342.97</i>	<i>4,142.00</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$298,933.36	\$238,489.64	\$330,938.98	\$337,682.49
Premiums	—	—	—	—
Municipal indebtedness	250,000.00	200,000.00	247,000.00	95,500.00
Transfers and refunds	4,531.11	511.95	691.60	1,203.27
Agency, trust, and investment	31,385.48	19,774.46	46,149.50	51,276.06
Total receipts	\$584,849.95	\$458,776.05	\$624,780.08	\$485,661.82
Balance on hand, including funds	87,907.83	24,005.54	21,152.48	68,606.09
GRAND TOTAL	\$672,757.78	\$482,781.59	\$645,932.56	\$554,267.91

¹ Includes \$207.50 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
Maintenance	\$292,042.39	\$219,047.27	\$264,336.01	\$264,057.22
<i>Departmental</i>	<i>274,422.58</i>	<i>216,563.48</i>	<i>260,297.57</i>	<i>261,617.95</i>
General government	13,225.25	9,928.21	17,576.05	18,689.92
Protection of persons and property	17,731.91	8,319.63	15,938.74	33,518.91
Health and sanitation	11,459.43	7,074.31	10,712.82	10,296.91
Highways	54,013.26	35,257.08	57,634.12	50,177.67
Charities	66,029.83	31,984.95	27,288.07	13,899.46
Soldiers' benefits	4,409.51	6,395.66	809.14	1,204.51
Schools	97,705.72	112,818.32	110,599.72	126,354.72
Libraries	6,265.97	3,043.70	10,528.83	998.90
Recreation	1,387.08	170.26	4,267.32	1,137.92
Pensions	—	—	1,216.64	—
Unclassified	2,194.62	1,571.36	3,726.12	5,339.03
<i>Public service enterprises</i>	<i>12,938.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	12,938.60	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,681.21</i>	<i>2,483.79</i>	<i>4,038.44</i>	<i>2,251.77</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>207.50</i>
Interest	11,484.37	9,349.86	6,299.19	8,138.64
<i>Loans, general purposes</i>	<i>11,484.37</i>	<i>9,349.86</i>	<i>6,299.19</i>	<i>8,138.64</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	39,624.83	5,956.35	64,569.53	67,750.30
<i>Departmental</i>	<i>52,069.53</i>	<i>5,855.35</i>	<i>64,569.53</i>	<i>67,750.30</i>
General government	247.00	206.60	—	466.00
Protection of persons and property	690.47	287.24	228.50	1,756.46
Health and sanitation	11,435.30	—	—	1,500.00
Highways	18,481.02	580.23	61,697.26	58,620.43
Charities	—	—	—	—
Schools	822.99	2,639.43	1,661.63	4,575.50
Libraries	—	97.01	982.14	759.08
Recreation	392.75	—	—	72.83
Unclassified	—	2,044.84	—	—
<i>Public service enterprises</i>	<i>7,311.28</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	7,311.28	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>244.02</i>	<i>101.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	269,500.00	226,650.00	256,000.00	107,640.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,500.00</i>	<i>21,650.00</i>	<i>41,000.00</i>	<i>1 32,640.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>205,000.00</i>	<i>215,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,202.64	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,202.64</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	1,328.47	511.95	691.60	1,203.27
Agency, trust, and investment	31,072.01	19,712.88	46,134.12	51,478.48
<i>Taxes and licenses for State</i>	<i>9,443.00</i>	<i>8,388.00</i>	<i>14,182.22</i>	<i>13,417.00</i>
<i>Taxes for county</i>	<i>11,880.00</i>	<i>10,440.00</i>	<i>29,624.31</i>	<i>33,717.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,749.01</i>	<i>884.88</i>	<i>2,327.59</i>	<i>4,344.42</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$303,526.76	\$228,397.13	\$270,635.20	\$272,195.86
Permanent debt (except from sinking funds)	19,500.00	21,650.00	41,000.00	1 32,640.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	39,624.83	5,956.35	64,569.53	67,750.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	205,000.00	215,000.00	75,000.00
Transfers (except to sinking funds) and refunds	4,531.11	511.95	691.60	1,203.27
Agency, trust, and investment	31,072.01	19,712.88	46,134.12	51,478.48
Total payments	\$648,254.71	\$481,228.31	\$638,030.45	\$500,267.91
Balance on hand, including funds	24,503.07	1,553.28	7,902.11	54,000.00
GRAND TOTAL	\$672,757.78	\$482,781.59	\$645,932.56	\$554,267.91

1 Includes \$2,040 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
REVENUE.	\$369,346.23	\$263,799.99	\$362,874.28	\$309,150.32
General	309,481.92	207,525.62	312,499.41	274,431.60
<i>Taxes</i>	<i>302,823.01</i>	<i>203,442.29</i>	<i>305,278.24</i>	<i>263,429.54</i>
Property, poll, and income	286,563.92	192,097.73	285,747.01	251,999.79
Corporation, bank, etc.	16,259.09	11,344.56	19,531.23	11,429.75
<i>Licenses and permits</i>	<i>481.50</i>	<i>398.00</i>	<i>488.50</i>	<i>3,876.00</i>
<i>Fines and forfeits</i>	<i>823.07</i>	<i>238.55</i>	<i>1,651.00</i>	<i>909.80</i>
<i>Grants and gifts</i>	<i>5,354.34</i>	<i>3,446.98</i>	<i>5,081.67</i>	<i>6,216.26</i>
For expenses	5,354.34	3,446.98	5,081.67	6,216.26
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	59,864.31	56,274.37	50,374.87	34,718.72
<i>Special assessments</i>	—	<i>280.75</i>	—	—
To meet expenses	—	—	—	—
To meet outlays	—	280.75	—	—
<i>Privileges</i>	<i>11,159.13</i>	<i>9,850.46</i>	<i>12,894.60</i>	<i>15,934.96</i>
<i>Departmental</i>	<i>13,200.30</i>	<i>10,907.23</i>	<i>8,318.76</i>	<i>13,048.57</i>
General government	228.35	3.75	323.35	665.52
Protection of persons and property	243.47	197.55	1,762.66	338.66
Health and sanitation	511.15	733.74	1,943.01	895.34
Highways	1,516.05	13.00	112.40	395.73
Charities	6,766.64	8,052.84	2,985.87	219.50
Soldiers' benefits	285.00	428.00	60.00	754.00
Schools	3,649.64	1,256.98	909.99	8,878.35
Libraries	—	221.37	144.22	—
Recreation	—	—	—	730.00
Unclassified	—	—	77.26	171.47
<i>Public service enterprises</i>	<i>24,512.57</i>	<i>29,872.88</i>	<i>20,812.88</i>	—
Electric light	—	—	—	—
Water	24,512.57	29,872.88	20,812.88	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,377.00</i>	—	<i>2,898.45</i>	<i>2,093.00</i>
<i>Interest</i>	<i>8,615.31</i>	<i>5,363.05</i>	<i>5,450.18</i>	<i>3,642.19</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,324.35	639.77	1,042.93	680.63
All other	7,290.96	4,723.28	4,407.25	2,961.56
NON-REVENUE.	\$270,241.03	\$279,801.52	\$375,664.11	\$205,900.43
Offsets to outlays	22,108.51	75.00	19,198.80	3,942.97
<i>Departmental</i>	<i>21,193.01</i>	<i>75.00</i>	<i>19,053.72</i>	<i>3,942.97</i>
<i>Public service enterprises</i>	<i>915.50</i>	—	<i>145.08</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	209,453.22	252,000.00	325,280.00	125,000.00
<i>Loans, general purposes</i>	<i>19,000.00</i>	<i>12,000.00</i>	<i>50,000.00</i>	—
<i>Loans, public service enterprises</i>	<i>16,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>240,000.00</i>	<i>275,000.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>453.22</i>	—	<i>280.00</i>	—
Transfers	4,877.93	274.38	1,115.72	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,877.93	274.38	1,115.72	—
Refunds	681.44	1,282.92	789.43	253.21
Agency, trust, and investment	33,119.93	26,169.22	29,280.16	76,704.25
<i>Taxes and licenses for State</i>	<i>12,897.19</i>	<i>9,305.00</i>	<i>12,100.00</i>	<i>14,670.00</i>
<i>Taxes for county</i>	<i>17,940.95</i>	<i>16,556.78</i>	<i>12,512.46</i>	<i>27,815.40</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,281.79</i>	<i>307.44</i>	<i>4,667.70</i>	<i>1,865.50</i>
<i>All other</i>	—	—	—	<i>32,353.35</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$391,454.74	\$263,874.99	\$382,073.08	\$313,093.29
Premiums	453.22	—	280.00	—
Municipal indebtedness	209,000.00	252,000.00	325,000.00	125,000.00
Transfers and refunds	5,559.37	1,557.30	1,905.15	253.21
Agency, trust, and investment	33,119.93	26,169.22	29,280.16	76,704.25
Total receipts	\$639,587.26	\$543,601.51	\$738,538.39	\$515,050.75
Balance on hand, including funds	86,346.00	26,345.62	38,821.88	23,379.14
GRAND TOTAL	\$725,933.26	\$569,947.13	\$777,360.27	\$538,429.89

Graded According to Population of 1930—Continued.

PAYMENTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
Maintenance	\$282,902.45	\$265,290.14	\$303,623.77	\$264,662.31
<i>Departmental</i>	253,812.87	242,267.11	267,243.94	259,272.66
General government	17,953.68	13,416.15	19,085.71	15,747.37
Protection of persons and property	29,812.91	20,509.27	41,769.53	23,129.51
Health and sanitation	8,612.61	10,254.45	21,315.09	13,929.30
Highways	56,063.12	48,191.48	51,849.62	34,231.74
Charities	20,936.49	32,828.17	26,672.71	42,103.57
Soldiers' benefits	2,530.16	2,361.51	3,340.08	4,452.16
Schools	118,577.96	100,084.85	88,489.54	113,994.32
Libraries	1,045.50	6,637.75	5,800.80	2,000.00
Recreation	1,245.71	5,061.14	6,091.22	7,235.16
Pensions	—	—	—	—
Unclassified	2,034.73	2,922.34	2,829.64	2,449.53
<i>Public service enterprises</i>	19,839.30	23,023.03	29,201.55	150.13
Electric light	—	—	—	—
Water	19,839.30	23,023.03	29,201.55	—
All other	—	—	—	150.13
<i>Cemeteries</i>	4,250.28	—	7,178.28	5,239.52
<i>Administration of trust funds</i>	—	—	—	—
Interest	13,569.69	10,168.74	11,256.14	2,310.53
<i>Loans, general purposes</i>	11,895.94	7,748.74	9,823.64	2,310.53
<i>Loans, public service enterprises</i>	1,673.75	2,420.00	1,432.50	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	167,426.45	25,825.29	115,222.92	53,703.11
<i>Departmental</i>	158,431.28	25,125.62	110,801.30	53,703.11
General government	500.00	1,000.00	—	469.55
Protection of persons and property	7,532.01	639.89	21,510.21	3,997.00
Health and sanitation	1,902.25	—	42,881.91	—
Highways	30,836.22	22,020.22	46,409.18	39,265.88
Charities	—	—	—	—
Schools	117,564.80	1,465.51	—	9,866.78
Libraries	—	—	—	—
Recreation	96.00	—	—	103.90
Unclassified	—	—	—	—
<i>Public service enterprises</i>	7,834.47	699.67	4,421.62	—
Electric light	—	—	—	—
Water	7,834.47	699.67	4,421.62	—
All other	—	—	—	—
<i>Cemeteries</i>	1,160.70	—	—	—
Municipal indebtedness	188,000.00	218,200.00	281,792.02	130,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	38,000.00	8,200.00	31,792.02	5,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	150,000.00	210,000.00	250,000.00	125,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,877.93	274.38	1,115.72	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	4,877.93	274.38	1,115.72	—
Refunds	681.44	1,282.92	789.43	253.21
Agency, trust, and investment	34,224.28	26,419.81	29,057.37	76,704.25
<i>Taxes and licenses for State</i>	12,897.19	9,305.00	12,100.00	14,670.00
<i>Taxes for county</i>	17,940.95	16,556.78	12,512.46	27,816.40
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,386.14	558.03	4,444.91	1,865.60
<i>All other</i>	—	—	—	32,353.84
RECAPITULATION.				
Maintenance and interest	\$296,472.14	\$275,458.88	\$314,879.91	\$266,972.84
Permanent debt (except from sinking funds)	38,000.00	8,200.00	31,792.02	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	167,426.45	25,825.29	115,222.92	53,703.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	210,000.00	250,000.00	125,000.00
Transfers (except to sinking funds) and refunds	5,559.37	1,557.30	1,905.15	253.21
Agency, trust, and investment	34,224.28	26,419.81	29,057.37	76,704.25
Total payments	\$691,682.24	\$547,461.28	\$742,857.37	\$527,633.41
Balance on hand, including funds	34,251.02	22,485.85	34,502.90	10,796.48
GRAND TOTAL	\$725,933.26	\$569,947.13	\$777,360.27	\$538,429.89

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
REVENUE.	\$388,791.64	\$139,840.24	\$341,973.12	\$254,372.83
General	247,040.67	130,186.10	289,628.51	203,054.33
<i>Taxes</i>	<i>239,803.01</i>	<i>109,931.97</i>	<i>283,354.02</i>	<i>199,258.39</i>
Property, poll, and income	235,701.69	107,877.26	279,547.27	187,652.21
Corporation, bank, etc.	4,101.32	2,054.71	3,806.75	11,606.18
<i>Licenses and permits</i>	<i>507.60</i>	<i>236.50</i>	<i>402.00</i>	<i>366.00</i>
<i>Fines and forfeits</i>	<i>508.63</i>	<i>38.87</i>	<i>125.00</i>	—
<i>Grants and gifts</i>	<i>6,221.63</i>	<i>19,978.76</i>	<i>5,747.49</i>	<i>3,440.94</i>
For expenses	6,221.53	19,978.76	5,747.49	3,440.94
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	141,750.97	9,654.14	52,344.61	51,318.50
<i>Special assessments</i>	<i>1,659.10</i>	<i>426.81</i>	—	—
To meet expenses	1,659.10	426.81	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,395.84</i>	<i>5,451.91</i>	<i>8,677.42</i>	<i>8,560.08</i>
<i>Departmental</i>	<i>10,324.39</i>	<i>1,484.18</i>	<i>7,001.99</i>	<i>15,944.46</i>
General government	607.05	467.47	—	1,086.08
Protection of persons and property	313.75	230.10	69.46	136.81
Health and sanitation	401.42	—	453.00	1,448.23
Highways	54.00	3.00	170.00	267.51
Charities	2,735.17	686.56	4,477.46	5,257.88
Soldiers' benefits	264.00	95.00	306.00	1,158.25
Schools	3,719.00	—	1,441.67	6,440.58
Libraries	—	2.00	84.40	74.12
Recreation	—	—	—	—
Unclassified	2,230.00	—	—	75.00
<i>Public service enterprises</i>	<i>109,587.23</i>	—	<i>34,244.77</i>	<i>18,213.55</i>
Electric light	84,669.17	—	—	—
Water	24,898.56	—	34,244.77	18,213.55
All other	19.50	—	—	—
<i>Cemeteries</i>	<i>1,630.20</i>	<i>20.00</i>	—	<i>4,550.15</i>
<i>Interest</i>	<i>8,154.21</i>	<i>2,271.29</i>	<i>2,420.43</i>	<i>4,050.26</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,498.25	46.00	—	652.56
All other	4,655.96	2,225.29	2,420.43	3,397.70
NON-REVENUE.	\$305,707.00	\$133,986.26	\$236,046.05	\$275,154.57
Offsets to outlays	11,573.56	16,000.00	120.00	3,000.00
<i>Departmental</i>	<i>10,772.98</i>	<i>16,000.00</i>	<i>120.00</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	<i>800.58</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	254,000.00	105,000.00	206,500.00	240,000.00
<i>Loans, general purposes</i>	<i>9,000.00</i>	—	<i>6,500.00</i>	—
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>235,000.00</i>	<i>105,000.00</i>	<i>200,000.00</i>	<i>240,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	1,500.00	—	742.64
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	1,500.00	—	742.64
Refunds	982.93	531.78	200.36	1,882.36
Agency, trust, and investment	39,150.51	10,954.48	29,225.69	29,529.57
<i>Taxes and licenses for State</i>	<i>10,119.00</i>	<i>4,599.00</i>	<i>13,695.00</i>	<i>8,584.00</i>
<i>Taxes for county</i>	<i>13,741.58</i>	<i>6,229.50</i>	<i>14,410.62</i>	<i>15,318.40</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>15,289.93</i>	<i>125.98</i>	<i>1,120.07</i>	<i>5,627.17</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$400,365.20	\$155,840.24	\$342,093.12	\$257,372.83
Premiums	—	—	—	—
Municipal indebtedness	254,000.00	105,000.00	206,500.00	240,000.00
Transfers and refunds	982.93	2,031.78	200.36	2,625.00
Agency, trust, and investment	39,150.51	10,954.48	29,225.69	29,529.57
Total receipts.	\$694,498.64	\$273,826.50	\$578,019.17	\$529,527.40
Balance on hand, including funds	38,627.33	5,971.21	49,777.99	42,865.30
GRAND TOTAL	\$733,125.97	\$279,797.71	\$627,797.16	\$572,392.70

Graded According to Population of 1930 — Continued.

PAYMENTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
Maintenance	\$310,288.31	\$115,620.58	\$242,900.30	\$221,885.44
<i>Departmental</i>	<i>243,093.84</i>	<i>115,519.52</i>	<i>225,903.48</i>	<i>209,194.48</i>
General government	15,691.83	9,773.76	16,167.82	18,811.30
Protection of persons and property	29,071.64	7,741.40	28,943.64	17,877.33
Health and sanitation	9,138.02	3,027.66	13,490.31	6,462.40
Highways	42,381.24	31,634.68	42,164.11	34,750.96
Charities	26,802.05	4,759.66	24,971.96	32,813.45
Soldiers' benefits	2,974.50	297.00	1,278.00	4,088.90
Schools	106,473.02	55,702.48	92,553.82	83,849.09
Libraries	626.58	1,359.28	1,956.89	6,600.63
Recreation	2,934.79	388.47	1,950.73	1,757.81
Pensions	300.00	—	—	812.00
Unclassified	6,700.17	835.13	2,426.20	1,370.61
<i>Public service enterprises</i>	<i>63,730.68</i>	<i>—</i>	<i>16,996.82</i>	<i>7,775.95</i>
Electric light	52,422.69	—	—	—
Water	11,307.99	—	16,996.82	7,775.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,463.79</i>	<i>101.06</i>	<i>—</i>	<i>4,915.01</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	15,701.73	3,504.66	28,618.28	10,323.10
<i>Loans, general purposes</i>	<i>10,577.73</i>	<i>3,504.66</i>	<i>7,878.28</i>	<i>9,573.10</i>
<i>Loans, public service enterprises</i>	<i>5,124.00</i>	<i>—</i>	<i>20,740.00</i>	<i>750.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	58,649.20	25,646.06	43,404.78	11,539.26
<i>Departmental</i>	<i>29,147.00</i>	<i>25,646.06</i>	<i>19,135.60</i>	<i>10,497.21</i>
General government	269.50	—	1,460.40	136.85
Protection of persons and property	1,575.00	450.00	9,500.00	3,009.37
Health and sanitation	2,780.37	—	—	721.10
Highways	21,122.55	24,667.21	4,937.37	5,386.86
Charities	—	—	—	—
Schools	—	528.85	1,807.88	500.00
Libraries	—	—	315.00	31.66
Recreation	—	—	1,114.95	375.87
Unclassified	3,399.58	—	—	335.50
<i>Public service enterprises</i>	<i>29,022.30</i>	<i>—</i>	<i>24,269.18</i>	<i>692.05</i>
Electric light	26,698.10	—	—	—
Water	2,324.20	—	24,269.18	692.05
All other	—	—	—	—
<i>Cemeteries</i>	<i>479.90</i>	<i>—</i>	<i>—</i>	<i>350.00</i>
Municipal indebtedness	302,280.00	110,400.00	236,500.00	257,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>47,280.00</i>	<i>5,400.00</i>	<i>36,500.00</i>	<i>17,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>255,000.00</i>	<i>105,000.00</i>	<i>200,000.00</i>	<i>240,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,500.00	—	742.64
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>742.64</i>
Refunds	982.93	531.78	200.36	1,882.36
Agency, trust, and investment	40,268.51	12,402.68	29,225.69	29,590.57
<i>Taxes and licenses for State</i>	<i>10,119.00</i>	<i>4,599.00</i>	<i>13,695.00</i>	<i>8,584.00</i>
<i>Taxes for county</i>	<i>13,741.58</i>	<i>6,229.50</i>	<i>14,410.62</i>	<i>15,318.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,407.93</i>	<i>1,574.18</i>	<i>1,120.07</i>	<i>5,688.17</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$325,990.04	\$119,125.24	\$271,518.58	\$232,208.54
Permanent debt (except from sinking funds)	47,280.00	5,400.00	36,500.00	17,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	58,649.20	25,646.06	43,404.78	11,539.26
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	255,000.00	105,000.00	200,000.00	240,000.00
Transfers (except to sinking funds) and refunds	982.93	2,031.78	200.36	2,625.00
Agency, trust, and investment	40,268.51	12,402.68	29,225.69	29,590.57
Total payments	\$728,170.68	\$269,605.76	\$580,849.41	\$533,463.37
Balance on hand, including funds	4,955.29	10,191.95	46,947.75	38,929.33
GRAND TOTAL	\$733,125.97	\$279,797.71	\$627,797.16	\$572,392.70

TABLE I. — *Summary of Financial Transactions. Towns*

	RECEIPTS	Foxborough POPULATION 5,347	Easton POPULATION 5,298
	REVENUE.	\$230,604.17	\$248,114.67
General		208,004.26	202,438.69
<i>Taxes</i>		<i>204,182.77</i>	<i>171,018.84</i>
Property, poll, and income		191,068.35	161,879.90
Corporation, bank, etc.		13,114.42	9,138.94
<i>Licenses and permits</i>		<i>288.60</i>	<i>561.50</i>
<i>Fines and forfeits</i>		<i>579.00</i>	<i>330.62</i>
<i>Grants and gifts</i>		<i>2,953.99</i>	<i>30,527.73</i>
For expenses		2,953.99	30,527.73
For outlays		—	—
<i>All other</i>		—	—
Commercial		22,599.91	45,675.98
<i>Special assessments</i>		<i>745.63</i>	<i>250.80</i>
To meet expenses		—	250.80
To meet outlays		745.63	—
<i>Privileges</i>		<i>9,063.43</i>	<i>12,093.64</i>
<i>Departmental</i>		<i>3,847.85</i>	<i>9,848.72</i>
General government		—	983.28
Protection of persons and property		49.30	116.36
Health and sanitation		380.27	730.71
Highways		208.90	80.25
Charities		1,976.35	3,886.22
Soldiers' benefits		435.47	244.00
Schools		660.60	3,805.40
Libraries		124.88	—
Recreation		—	—
Unclassified		12.08	2.50
<i>Public service enterprises</i>		<i>5,184.37</i>	—
Electric light		—	—
Water		5,184.37	—
All other		—	—
<i>Cemeteries</i>		—	—
<i>Interest</i>		<i>3,758.63</i>	<i>23,482.82</i>
On sinking funds		—	—
On trust and investment funds		799.48	21,297.88
All other		2,959.15	2,184.94
	NON-REVENUE.	\$244,614.02	\$200,848.66
Offsets to outlays		25,220.78	25,000.00
<i>Departmental</i>		<i>25,220.78</i>	<i>25,000.00</i>
<i>Public service enterprises</i>		—	—
<i>Cemeteries</i>		—	—
Municipal indebtedness		200,000.00	115,000.00
<i>Loans, general purposes</i>		—	—
<i>Loans, public service enterprises</i>		—	—
<i>Loans, cemeteries</i>		—	—
<i>Bonds refunded, current year</i>		—	—
<i>Temporary loans (including revenue loans)</i>		<i>200,000.00</i>	<i>115,000.00</i>
<i>Unpaid warrants or orders, current year</i>		—	—
<i>Premiums</i>		—	—
Transfers		162.84	23,540.64
<i>From sinking funds</i>		—	—
<i>All other</i>		162.84	23,540.64
Refunds		617.70	576.64
Agency, trust, and investment		18,612.70	36,731.38
<i>Taxes and licenses for State</i>		<i>7,781.00</i>	<i>8,675.00</i>
<i>Taxes for county</i>		<i>7,763.21</i>	<i>8,324.15</i>
<i>Reimbursements for grade crossings</i>		—	—
<i>Sinking and other permanent funds</i>		<i>419.85</i>	<i>1,120.59</i>
<i>All other</i>		<i>2,648.64</i>	<i>18,611.64</i>
	RECAPITULATION.		
Revenue and offsets to outlays		\$255,824.95	\$273,114.67
Premiums		—	—
Municipal indebtedness		200,000.00	115,000.00
Transfers and refunds		780.54	24,117.28
Agency, trust, and investment		18,612.70	36,731.38
Total receipts		\$475,218.19	\$448,963.33
Balance on hand, including funds		28,326.69	29,394.71
GRAND TOTAL		\$503,544.88	\$478,358.04

Graded According to Population of 1930 — Continued.

PAYMENTS.	Foxborough POPULATION 5,347	Easton POPULATION 5,298
Maintenance	\$196,607.93	\$213,839.89
<i>Departmental</i>	<i>192,571.01</i>	<i>213,539.89</i>
General government	11,407.50	10,251.67
Protection of persons and property	20,606.71	13,838.68
Health and sanitation	8,878.77	9,795.85
Highways	45,246.08	42,819.06
Charities	26,102.01	22,427.84
Soldiers' benefits	2,246.50	1,950.82
Schools	73,057.04	107,977.34
Libraries	2,823.88	—
Recreation	399.68	107.84
Pensions	—	491.04
Unclassified	1,802.84	4,179.75
<i>Public service enterprises</i>	<i>4,036.92</i>	<i>—</i>
Electric light	—	—
Water	4,036.92	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>
Interest	11,021.62	7,533.48
<i>Loans, general purposes</i>	<i>9,956.62</i>	<i>7,533.48</i>
<i>Loans, public service enterprises</i>	<i>1,065.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	62,490.62	64,978.83
<i>Departmental</i>	<i>58,815.07</i>	<i>64,978.83</i>
General government	348.00	—
Protection of persons and property	4,194.69	13,380.50
Health and sanitation	—	—
Highways	41,887.48	48,150.89
Charities	—	—
Schools	125.27	3,447.44
Libraries	—	—
Recreation	12,259.63	—
Unclassified	—	—
<i>Public service enterprises</i>	<i>3,675.55</i>	<i>—</i>
Electric light	—	—
Water	3,675.55	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	184,000.00	107,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,000.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	162.84	23,540.64
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>162.84</i>	<i>23,540.64</i>
Refunds	617.70	576.64
Agency, trust, and investment	19,285.59	36,812.67
<i>Taxes and licenses for State</i>	<i>7,781.00</i>	<i>8,675.00</i>
<i>Taxes for county</i>	<i>7,763.21</i>	<i>8,324.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,092.74</i>	<i>1,201.88</i>
<i>All other</i>	<i>2,648.64</i>	<i>18,611.64</i>
RECAPITULATION.		
Maintenance and interest	\$207,629.55	\$221,373.37
Permanent debt (except from sinking funds)	14,000.00	7,500.00
Sinking fund requirements from revenue	—	—
Outlays	62,490.62	64,978.83
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	170,000.00	100,000.00
Transfers (except to sinking funds) and refunds	780.54	24,117.28
Agency, trust, and investment	19,285.59	36,812.67
Total payments	\$474,186.30	\$454,782.15
<i>Balance on hand, including funds</i>	<i>29,358.58</i>	<i>23,576.89</i>
GRAND TOTAL	\$503,544.88	\$478,358.04

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (83 TOWNS).		POPULATION 914,547
REVENUE.		\$56,908,374.70
General		44,424,182.24
<i>Taxes</i>		<i>43,126,214.01</i>
Property, poll, and income		41,135,928.61
Corporation, bank, etc.		1,990,285.40
<i>Licenses and permits</i>		<i>112,134.69</i>
<i>Fines and forfeits</i>		<i>78,137.24</i>
<i>Grants and gifts</i>		<i>1,107,143.61</i>
For expenses		947,838.09
For outlays		159,305.52
<i>All other</i>		<i>552.69</i>
Commercial		12,484,192.46
<i>Special assessments</i>		<i>605,017.42</i>
To meet expenses		110,411.03
To meet outlays		494,606.39
<i>Privileges</i>		<i>1,947,817.98</i>
<i>Departmental</i>		<i>1,936,350.74</i>
General government		105,292.05
Protection of persons and property		55,911.95
Health and sanitation		295,986.08
Highways		48,260.54
Charities		2803,348.12
Soldiers' benefits		54,951.65
Schools		421,291.08
Libraries		30,653.24
Recreation		15,194.13
Unclassified		105,461.90
<i>Public service enterprises</i>		<i>6,858,063.80</i>
Electric light		3,106,508.64
Water		3,654,367.60
All other		97,187.56
<i>Cemeteries</i>		<i>224,225.99</i>
<i>Interest</i>		<i>912,716.53</i>
On sinking funds		23,049.07
On trust and investment funds		198,353.37
All other		691,314.09
NON-REVENUE.		\$44,903,342.99
Offsets to outlays		1,127,782.77
<i>Departmental</i>		<i>1,019,044.62</i>
<i>Public service enterprises</i>		<i>108,738.15</i>
<i>Cemeteries</i>		<i>-</i>
Municipal indebtedness		37,657,366.14
<i>Loans, general purposes</i>		<i>4,102,222.53</i>
<i>Loans, public service enterprises</i>		<i>966,655.00</i>
<i>Loans, cemeteries</i>		<i>-</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>32,476,934.71</i>
<i>Unpaid warrants or orders, current year</i>		<i>56,572.68</i>
<i>Premiums</i>		<i>54,981.22</i>
Transfers		329,317.86
<i>From sinking funds</i>		<i>45,700.00</i>
<i>All other</i>		<i>283,617.86</i>
Refunds		195,635.31
Agency, trust, and investment		5,593,240.91
<i>Taxes and licenses for State</i>		<i>1,760,676.38</i>
<i>Taxes for county</i>		<i>2,402,328.05</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>1,361,659.76</i>
<i>All other</i>		<i>68,676.72</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$58,036,157.47
Premiums		54,981.22
Municipal indebtedness		37,602,384.92
Transfers and refunds		524,953.17
Agency, trust, and investment		5,593,240.91
Total receipts		\$101,811,717.69
Balance on hand, including funds		7,640,100.43
GRAND TOTAL		\$109,451,818.12

¹ Includes \$391.12 from administration of trust funds.² Includes \$152,016.33 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 102.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (83 TOWNS).		POPULATION 914,547
Maintenance		\$44,870,817.84
<i>Departmental</i>		<i>40,000,619.05</i>
General government		2,502,084.52
Protection of persons and property		5,650,401.71
Health and sanitation		2,743,324.78
Highways		5,738,727.90
Charities		¹ 4,445,802.81
Soldiers' benefits		584,080.77
Schools		15,907,260.27
Libraries		799,321.77
Recreation		917,295.71
Pensions		122,195.40
Unclassified		590,023.41
<i>Public service enterprises</i>		<i>4,812,208.86</i>
Electric light		² 2,341,231.70
Water		2,071,926.61
All other		99,050.55
<i>Cemeteries</i>		<i>551,212.04</i>
<i>Administration of trust funds</i>		<i>6,877.89</i>
Interest		2,683,885.37
<i>Loans, general purposes</i>		<i>2,149,737.31</i>
<i>Loans, public service enterprises</i>		<i>534,148.06</i>
<i>Loans, cemeteries</i>		<i>-</i>
Outlays		13,110,500.37
<i>Departmental</i>		<i>10,705,475.64</i>
General government		249,530.75
Protection of persons and property		528,686.53
Health and sanitation		2,103,062.37
Highways		4,394,688.16
Charities		³ 95,627.89
Schools		2,429,143.52
Libraries		302,824.42
Recreation		490,191.86
Unclassified		111,720.14
<i>Public service enterprises</i>		<i>2,348,194.50</i>
Electric light		² 656,196.67
Water		1,691,997.83
All other		-
<i>Cemeteries</i>		<i>56,830.23</i>
Municipal indebtedness		36,402,487.96
<i>From sinking funds</i>		<i>45,700.00</i>
<i>From revenue and other sources</i>		<i>⁴ 5,205,735.45</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>31,133,200.00</i>
<i>Warrants or orders, previous years</i>		<i>17,852.51</i>
Transfers		329,317.86
<i>To sinking funds from revenue</i>		<i>8,194.89</i>
<i>All other</i>		<i>321,122.97</i>
Refunds		195,635.31
Agency, trust, and investment		5,528,437.59
<i>Taxes and licenses for State</i>		<i>1,760,676.38</i>
<i>Taxes for county</i>		<i>2,402,328.05</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>1,296,856.44</i>
<i>All other</i>		<i>68,676.72</i>
RECAPITULATION.		
Maintenance and interest		\$47,554,703.21
Permanent debt (except from sinking funds)		⁴ 5,205,735.45
Sinking fund requirements from revenue		8,194.89
Outlays		13,110,500.37
Permanent debt from sinking funds		45,700.00
Bonds refunded, current year		-
Temporary loans		31,151,052.51
Transfers (except to sinking funds) and refunds		516,758.28
Agency, trust, and investment		5,528,437.59
Total payments		\$103,121,082.30
Balance on hand, including funds		6,830,735.82
GRAND TOTAL		\$109,451,818.12

¹ Includes \$251,370.67 for municipal general hospitals.

² Includes gas. See footnotes on pp. 87 and 103.

³ Includes \$60,953.51 for municipal general hospitals.

⁴ Includes \$5,017.53 paid from offsets to outlays; \$2,837.82 serial loan paid from sinking fund surplus; \$2,040 paid to the county for debt incurred for bridge purposes.

DIVISION B

INDEBTEDNESS

TABLE II. — Outstanding Indebtedness Classified by Character of Obligation — 1931.

	TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Brookline	\$2,767,425.00	\$2,421,425.00	\$346,000.00	—	—	—
Arlington	2,251,721.32	1,733,500.00	297,000.00	\$200,000.00	—	\$21,221.32
Watertown	2,497,000.00	1,886,000.00	61,000.00	550,000.00	—	—
Frammingham	2,279,800.00	1,465,800.00	414,000.00	400,000.00	—	—
Belmont	1,596,000.00	1,421,000.00	175,000.00	—	—	—
Methuen	1,019,280.00	628,900.00	165,380.00	225,000.00	—	—
Weymouth	1,347,500.00	905,000.00	142,500.00	300,000.00	—	—
Winthrop	801,200.00	455,200.00	96,000.00	250,000.00	—	—
West Springfield	1,655,500.00	1,317,500.00	93,000.00	245,000.00	—	—
Milton	1,263,000.00	782,000.00	406,000.00	75,000.00	—	—
Wakefield	1,511,000.00	862,000.00	349,000.00	300,000.00	—	—
Braintree	1,549,000.00	1,172,000.00	52,000.00	325,000.00	—	—
Greenfield	523,000.00	373,000.00	100,000.00	50,000.00	—	—
Dedham	689,845.00	689,845.00	—	—	—	—
Norwood	1,434,548.55	1,167,000.00	54,000.00	200,000.00	1,160.00	11,948.55
Milford	353,000.00	148,000.00	—	205,000.00	—	—
Saugus	407,500.00	114,000.00	43,500.00	250,000.00	—	—
Southbridge	243,050.00	133,050.00	—	110,000.00	—	—
Natick	1,045,432.00	492,100.00	153,332.00	400,000.00	—	—
Plymouth	357,883.32	254,500.00	3,333.32	100,000.00	—	50.00
Webster	718,000.00	493,000.00	—	225,000.00	—	—
Danvers	864,400.00	504,000.00	360,400.00	—	—	—
Clinton	146,903.13	9,000.00	4,500.00	127,400.00	—	—
Winchester	1,246,000.00	1,114,000.00	32,000.00	100,000.00	—	—
Adams	605,000.00	455,000.00	—	150,000.00	—	—
Amesbury	437,250.00	143,750.00	143,500.00	150,000.00	—	—
Wellesley	1,625,000.00	1,044,000.00	381,000.00	200,000.00	—	—
Easthampton	178,177.53	58,177.53	—	120,000.00	—	—
Farhaven	407,655.00	317,655.00	—	90,000.00	—	—
Needham	1,522,000.00	1,158,000.00	64,000.00	300,000.00	—	—
Athol	368,000.00	209,000.00	109,000.00	50,000.00	—	—
Swampscott	855,350.00	692,350.00	63,000.00	100,000.00	—	—
North Attleborough	360,000.00	222,000.00	63,000.00	75,000.00	—	—
Stoneham	537,000.00	366,000.00	21,000.00	150,000.00	—	—
Andover	326,000.00	308,000.00	18,000.00	—	—	—
Reading	801,500.00	338,000.00	213,500.00	250,000.00	—	—
Northbridge	208,725.79	204,000.00	—	—	—	—
Palmer	257,000.00	182,000.00	—	75,000.00	—	—
Lexington	1,222,500.00	647,500.00	275,000.00	300,000.00	—	—
Bridgewater	569,000.00	65,000.00	439,000.00	65,000.00	—	—
Ludlow	303,000.00	273,000.00	—	30,000.00	—	—
							4,725.79

Dartmouth	621,625.00	331,625.00	240,000.00	50,000.00	—
Marblehead	817,000.00	582,000.00	235,000.00	—	—
Middleborough	211,000.00	115,000.00	46,000.00	50,000.00	—
Hudson	479,050.00	287,500.00	171,550.00	20,000.00	—
Stoughton	541,500.00	305,500.00	46,000.00	190,000.00	—
Montague	199,000.00	190,000.00	9,000.00	100,000.00	—
Whitman	310,000.00	200,000.00	10,000.00	135,000.00	—
Rockland	366,000.00	231,000.00	—	—	—
Concord	744,500.00	455,000.00	214,500.00	75,000.00	—
Ware	141,950.00	92,950.00	9,000.00	40,000.00	—
Walpole	713,500.00	438,500.00	202,000.00	75,000.00	—
Barstable	306,000.00	161,000.00	—	144,000.00	—
Maynard	298,000.00	298,000.00	—	—	—
Agawam	467,500.00	301,000.00	66,500.00	100,000.00	—
Grafton	127,000.00	52,000.00	—	75,000.00	—
Franklin	453,925.00	282,925.00	91,000.00	80,000.00	—
Chelmsford	173,244.00	98,244.00	—	75,000.00	—
North Andover	171,000.00	138,000.00	3,000.00	30,000.00	—
Milbury	166,000.00	66,000.00	—	100,000.00	—
Dracut	222,799.74	82,000.00	—	140,000.00	799.74
Shrewsbury	484,500.00	197,500.00	112,000.00	175,000.00	—
South Hadley	354,000.00	346,000.00	8,000.00	—	—
Hingham	238,500.00	238,500.00	—	80,000.00	—
Randolph	261,500.00	167,500.00	14,000.00	—	—
Westborough	150,500.00	75,500.00	—	75,000.00	—
Mansfield	315,160.31	122,500.00	120,500.00	60,234.71	11,925.60
Uxbridge	102,500.00	59,000.00	23,500.00	20,000.00	—
Spencer	179,300.00	113,800.00	30,500.00	35,000.00	—
Windendon	249,000.00	199,000.00	—	50,000.00	—
Auburn	206,150.00	136,150.00	—	70,000.00	—
Great Barrington	103,000.00	83,000.00	—	20,000.00	—
Amherst	168,500.00	108,500.00	—	—	—
Billerica	312,000.00	239,000.00	48,000.00	25,000.00	—
Abington	214,000.00	16,000.00	58,000.00	140,000.00	—
Canton	162,000.00	62,000.00	25,000.00	75,000.00	—
Wareham	16,500.00	16,500.00	—	—	—
Ipwich	336,850.00	137,800.00	124,050.00	75,000.00	—
Tewksbury	55,200.00	10,200.00	—	45,000.00	—
Somerset	641,000.00	144,000.00	497,000.00	90,000.00	—
Orange	231,900.00	123,400.00	18,500.00	—	—
Foxborough	357,500.00	113,000.00	139,500.00	105,000.00	—
Easton	150,000.00	135,000.00	—	15,000.00	—
83 Towns	\$51,972,300.69	\$34,837,346.53	\$7,700,045.32	\$9,356,634.71	\$56,674.13

¹ In anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1931.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1931, together with the supplemental assessment of December, 1931.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as found in Norwood (see footnote on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater	9,055	8.7	\$5,772,840	\$504,000.00	—	\$504,000.00
2 Hudson	8,469	6.1	7,495,134	459,050.00	—	459,050.00
3 Danvers	12,957	6.0	12,992,163	864,400.00	\$90,203.03	774,196.97
4 Concord	7,477	5.9	10,205,898	669,500.00	70,505.10	598,994.90
5 Framingham	22,210	5.1	36,804,751	1,879,800.00	—	1,879,800.00
6 Wakefield	16,318	5.0	24,020,213	1,211,000.00	—	1,211,000.00
7 Needham	10,845	5.0	24,532,736	1,222,000.00	—	1,222,000.00
8 Somerset	5,398	4.8	13,436,736	641,000.00	—	641,000.00
9 West Springfield	16,684	4.7	29,496,815	1,410,500.00	25,000.00	1,385,500.00
10 Dartmouth	8,778	4.6	12,424,240	571,625.00	—	571,625.00
11 Braintree	15,712	4.5	27,004,705	1,224,000.00	—	1,224,000.00
12 Norwood	15,049	4.4	27,865,372	1,221,000.00	—	1,221,000.00
13 Maynard	7,156	4.2	7,126,761	298,000.00	—	298,000.00
14 Lexington	9,467	4.2	22,172,271	922,500.00	—	922,500.00
15 Webster	12,992	4.0	12,198,511	493,000.00	—	493,000.00
16 Foxborough	5,347	4.0	6,248,689	252,500.00	—	252,500.00
17 Methuen	21,069	3.8	20,003,169	794,280.00	25,000.00	769,280.00
18 Franklin	7,028	3.8	9,764,209	373,925.00	—	373,925.00
19 Stoughton	8,204	3.8	9,206,312	351,500.00	—	351,500.00
20 Marblehead	8,668	3.8	21,427,901	817,000.00	—	817,000.00
21 Agawam	7,095	3.7	9,979,280	367,500.00	—	367,500.00
22 Walpole	7,273	3.7	17,413,528	640,500.00	—	640,500.00
23 Wellesley	11,439	3.6	39,144,002	1,425,000.00	—	1,425,000.00
24 Shrewsbury	6,910	3.5	8,787,745	309,500.00	—	309,500.00
25 Watertown	34,913	3.4	56,791,427	1,947,000.00	—	1,947,000.00
26 Adams	12,697	3.4	13,291,124	455,000.00	—	455,000.00
27 South Hadley	6,773	3.4	10,384,052	354,000.00	—	354,000.00
28 Winchendon	6,202	3.3	5,941,462	199,000.00	—	199,000.00
29 Winchester	12,719	3.3	34,386,790	1,146,000.00	—	1,146,000.00
30 Ipswich	5,599	3.3	7,981,287	261,850.00	—	261,850.00
31 Reading	9,767	3.2	16,977,694	551,500.00	—	551,500.00
32 Belmont	21,748	3.1	49,750,973	1,596,000.00	49,006.82	1,546,993.18
33 Milton	16,434	3.1	38,397,351	1,188,000.00	—	1,188,000.00
34 Spencer	6,272	3.0	4,745,113	144,300.00	—	144,300.00
35 Natick	13,589	3.0	20,349,780	645,432.00	26,679.63	618,752.37
36 Swampscott	10,346	3.0	25,007,535	755,350.00	—	755,350.00
37 Arlington	36,094	2.9	66,089,476	2,030,500.00	120,128.58	1,910,371.42
38 Randolph	6,553	2.8	6,381,201	181,500.00	—	181,500.00
39 Billerica	5,880	2.8	10,213,352	287,000.00	—	287,000.00
40 Rockland	7,524	2.7	8,564,122	231,000.00	—	231,000.00
41 Dedham	15,136	2.6	26,590,608	689,845.00	—	689,845.00
42 No. Attleborough	10,197	2.6	11,116,930	285,000.00	—	285,000.00
43 Fairhaven	10,951	2.6	12,409,024	317,655.00	—	317,655.00
44 Amesbury	11,899	2.5	11,434,921	287,250.00	—	287,250.00
45 Orange	5,365	2.4	5,811,297	141,900.00	—	141,900.00
46 Whitman	7,638	2.4	8,673,556	210,000.00	—	210,000.00
47 Stoneham	10,060	2.4	16,169,052	387,000.00	—	387,000.00
48 Easton	5,298	2.4	5,659,821	135,000.00	—	135,000.00
49 Ludlow	8,876	2.4	11,531,390	273,000.00	—	273,000.00
50 Athol	10,677	2.3	11,818,420	318,000.00	46,075.06	271,924.94
51 Mansfield	6,364	2.3	8,049,886	243,000.00	60,000.00	183,000.00
52 Weymouth	20,882	2.2	48,093,846	1,047,500.00	—	1,047,500.00
53 Northbridge	9,713	2.2	9,423,897	204,000.00	—	204,000.00
54 Auburn	6,147	2.1	6,367,189	136,150.00	—	136,150.00
55 Winthrop	16,852	2.0	27,399,506	551,200.00	—	551,200.00
56 Dracut	6,912	1.9	4,339,606	82,000.00	—	82,000.00
57 Montague	8,081	1.8	10,800,032	199,000.00	—	199,000.00
58 Greenfield	15,500	1.8	25,955,848	473,000.00	—	473,000.00
59 Andover	9,969	1.7	18,920,202	326,000.00	—	326,000.00
60 Amherst	5,888	1.7	9,939,085	168,500.00	—	168,500.00
61 Middleborough	8,608	1.7	9,740,039	161,000.00	—	161,000.00
62 North Andover	6,961	1.6	8,755,953	141,000.00	—	141,000.00
63 Palmer	9,577	1.5	11,857,650	182,000.00	—	182,000.00
64 Brookline	47,490	1.5	180,710,648	2,767,425.00	—	2,767,425.00
65 Westborough	6,409	1.5	5,041,591	75,500.00	—	75,500.00
66 Hingham	6,657	1.5	16,070,979	238,500.00	—	238,500.00
67 Ware	7,385	1.4	7,367,094	101,950.00	—	101,950.00
68 Chelmsford	7,022	1.4	7,179,711	98,244.00	—	98,244.00

TABLE III. — *Relation of Indebtedness to Valuation — 1931 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Abington . . .	5,872	1.2	\$6,261,196	\$74,000.00	—	\$74,000.00
70 Great Barrington . . .	5,934	1.1	9,730,214	103,000.00	—	103,000.00
71 Uxbridge . . .	6,285	1.0	7,885,775	82,500.00	—	82,500.00
72 Southbridge . . .	14,264	1.0	12,747,310	133,050.00	—	133,050.00
73 Millbury . . .	6,957	1.0	6,342,426	66,000.00	—	66,000.00
74 Saugus . . .	14,700	1.0	15,390,000	157,500.00	—	157,500.00
75 Plymouth . . .	13,042	1.0	25,750,759	257,833.32	—	257,833.32
76 Grafton . . .	7,030	1.0	5,336,366	52,000.00	—	52,000.00
77 Canton . . .	5,816	0.9	9,312,968	87,000.00	—	87,000.00
78 Milford . . .	14,741	0.9	16,059,369	148,000.00	—	148,000.00
79 Barnstable . . .	7,271	0.7	24,521,814	161,000.00	—	161,000.00
80 Easthampton . . .	11,323	0.5	12,280,132	58,177.53	—	58,177.53
81 Tewksbury . . .	5,585	0.2	4,274,808	10,200.00	—	10,200.00
82 Wareham . . .	5,686	0.1	13,162,644	16,500.00	—	16,500.00
83 Clinton . . .	12,817	0.1	14,228,497	13,500.00	—	13,500.00
83 Towns . . .	914,547	2.8	\$1,511,288,779	\$42,557,391.85	\$512,598.22	\$42,044,793.63

TABLE IV. — *Debt Transactions for 1931 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 134), or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 125, under the section "Municipal Indebtedness."

Towns. (Population over 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	\$585,000.00	—	\$1,200,000.00	—	—	\$357,925.00	\$26,500.00	\$1,200,000.00	—	—
Arlington	250,000.00	\$60,000.00	900,000.00	—	—	158,000.00	37,000.00	900,000.00	—	\$13,354.65
Watertown	228,000.00	—	1,550,000.00	—	—	222,000.00	41,000.00	1,400,000.00	—	—
Frammingham	110,000.00	50,000.00	900,000.00	—	—	126,900.00	32,000.00	800,000.00	—	—
Belmont	130,000.00	15,000.00	500,000.00	—	—	146,500.00	16,500.00	500,000.00	—	—
Methuen	15,000.00	107,880.00	825,000.00	\$22,000.00	—	80,500.00	7,000.00	900,000.00	\$26,000.00	—
Weymouth	—	34,500.00	900,000.00	—	—	84,000.00	17,500.00	1,200,000.00	—	—
Wintrop	48,000.00	45,000.00	500,000.00	83,000.00	—	83,700.00	8,000.00	420,000.00	93,000.00	—
West Springfield	100,000.00	—	1,045,000.00	—	—	117,500.00	8,000.00	1,124,000.00	—	—
Milton	57,000.00	90,000.00	675,000.00	—	—	84,000.00	25,000.00	650,000.00	40,000.00	—
Wakefield	—	—	750,000.00	—	—	94,500.00	42,500.00	700,000.00	—	—
Braintree	444,000.00	—	775,000.00	250,000.00	—	89,000.00	8,000.00	650,000.00	250,000.00	—
Greenfield	—	—	550,000.00	—	—	37,000.00	23,000.00	500,000.00	—	—
Dedham	291,020.00	—	400,000.00	—	—	59,875.00	—	400,000.00	—	—
Norwood	78,500.00	3,000.00	700,000.00	1,600.00	11,948.55	135,200.00	15,000.00	600,000.00	—	2,391.93
Milford	—	—	505,000.00	—	—	37,000.00	—	480,000.00	—	—
Saugus	—	—	505,000.00	—	—	16,500.00	8,000.00	425,000.00	—	—
Sonabridge	21,800.00	—	525,000.00	—	—	23,610.00	—	561,500.00	—	—
Natick	35,500.00	29,775.00	700,000.00	—	—	71,300.00	19,733.00	690,000.00	—	—
Plymouth	—	—	500,000.00	50.00	—	43,500.00	10,666.66	450,000.00	—	—
Webster	—	—	425,000.00	—	—	75,500.00	—	385,000.00	—	—
Danvers	—	—	200,000.00	—	—	29,000.00	26,200.00	200,000.00	—	—
Clinton	3,000.00	—	527,400.00	—	6,003.13	4,000.00	4,500.00	475,000.00	—	—
Winchester	347,000.00	—	525,000.00	—	—	80,000.00	4,000.00	425,000.00	—	—
Adams	36,000.00	—	450,000.00	—	—	54,000.00	—	300,000.00	—	—
Amesbury	—	—	410,000.00	—	—	47,750.00	18,500.00	410,000.00	—	—
Easthampton	130,000.00	60,000.00	600,000.00	—	—	78,000.00	34,000.00	500,000.00	—	—
Wellesley	34,177.53	—	320,000.00	—	—	12,000.00	—	400,000.00	—	—
Farhaven	190,000.00	—	340,000.00	—	—	31,300.00	—	340,000.00	—	—
Needham	30,000.00	—	700,000.00	—	—	89,500.00	15,000.00	700,000.00	—	—
Athol	—	—	300,000.00	—	—	93,200.00	22,000.00	300,000.00	—	—
Swampscott	50,000.00	10,000.00	300,000.00	—	—	72,200.00	8,000.00	300,000.00	—	—
North Attleborough	10,000.00	—	315,000.00	—	—	51,000.00	10,000.00	240,000.00	—	—
Stoneham	—	10,000.00	425,000.00	—	—	57,000.00	9,000.00	400,000.00	—	—
Andover	—	—	250,000.00	—	—	41,000.00	21,000.00	250,000.00	—	—
Reading	—	90,000.00	325,000.00	8,000.00	4,624.34	52,000.00	—	275,000.00	8,000.00	2,055.93
Northbridge	—	—	250,000.00	—	—	22,000.00	—	250,000.00	—	—
Palmer	—	—	375,000.00	—	—	30,000.00	—	350,000.00	—	—
Lexington	70,000.00	65,000.00	625,000.00	—	—	85,000.00	32,000.00	625,000.00	—	—

TABLE V. — *Sinking and Loan Fund Payments to the State — 1931.*

Towns. (Population over 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline . . .	\$85,395.09	—	\$85,395.09	\$37,945.17	\$17,334.89	\$30,115.03
Arlington . . .	23,735.04	—	23,735.04	5,858.42	6,047.95	11,828.67
Watertown . . .	30,449.00	—	30,449.00	12,738.31	5,822.67	11,888.02
Belmont . . .	15,757.87	—	15,757.87	3,705.05	3,837.20	8,215.62
Weymouth . . .	33,085.09	—	33,085.09	28,434.08	4,651.01	—
Winthrop . . .	11,578.15	—	11,578.15	2,628.37	2,649.36	6,300.42
Milton . . .	19,746.06	\$1,125.39	18,620.67	8,751.97	3,995.53	5,873.17
Wakefield . . .	4,923.34	—	4,923.34	2,448.92	2,474.42	—
Braintree . . .	24,125.80	—	24,125.80	21,586.65	2,539.15	—
Dedham . . .	9,310.08	1,016.48	8,293.60	5,634.82	2,658.78	—
Norwood . . .	30,696.91	1,960.36	28,736.55	28,736.55	—	—
Saugus . . .	1,430.58	—	1,430.58	—	1,430.58	—
Winchester . . .	6,384.18	—	6,384.18	3,177.27	3,206.91	—
Wellesley . . .	11,042.72	—	11,042.72	7,583.04	3,459.68	—
Needham . . .	18,086.21	—	18,086.21	15,898.97	2,187.24	—
Swampscott . . .	7,442.04	—	7,442.04	—	2,734.16	4,707.88
Stoneham . . .	6,387.17	—	6,387.17	1,351.13	1,362.16	3,673.88
Reading . . .	1,646.69	—	1,646.69	1,646.69	—	—
Lexington . . .	5,141.59	—	5,141.59	1,266.68	—	3,874.91
Stoughton . . .	10,563.81	435.63	10,128.18	10,128.18	—	—
Walpole . . .	16,366.46	471.94	15,894.52	15,894.52	—	—
Hingham . . .	1,528.89	—	1,528.89	—	1,528.89	—
Canton . . .	12,792.02	1,488.42	11,303.60	10,226.98	1,076.62	—
Totals . . .	\$387,614.79	\$6,498.22	\$381,116.57	\$225,641.77	\$68,997.20	\$86,477.60

The following towns over 5,000 population made no sinking and loan fund payments in 1931 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dartmouth	Marblehead	Rockland
Adams	Dracut	Maynard	Shrewsbury
Agawam	Easthampton	Methuen	Somerset
Amesbury	Easton	Middleborough	Southbridge
Amherst	Fairhaven	Milford	South Hadley
Andover	Foxborough	Millbury	Spencer
Athol	Framingham	Montague	Tewksbury
Auburn	Franklin	Natick	Uxbridge
Barnstable	Grafton	North Andover	Ware
Billerica	Great Barrington	North Attleborough	Wareham
Bridgewater	Greenfield	Northbridge	Webster
Chelmsford	Hudson	Orange	Westborough
Clinton	Ipswich	Palmer	West Springfield
Concord	Ludlow	Plymouth	Whitman
Danvers	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1931.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline . . .	\$468,945.09	¹ \$383,550.00	—	\$85,395.09	81.8	—	18.2
Arlington . . .	220,735.04	195,000.00	\$2,000.00	23,735.04	88.3	0.9	10.8
Watertown . . .	293,449.00	263,000.00	—	30,449.00	89.6	—	10.4
Framingham . . .	158,900.00	158,900.00	—	—	100.0	—	—
Belmont . . .	179,885.20	163,000.00	1,127.33	15,757.87	90.6	0.6	8.8
Methuen . . .	84,397.14	² 84,397.14	—	—	100.0	—	—
Weymouth . . .	134,585.09	101,500.00	—	33,085.09	75.4	—	24.6
Winthrop . . .	103,278.15	91,700.00	—	11,578.15	88.8	—	11.2
West Springfield . . .	125,500.00	125,500.00	—	—	100.0	—	—
Milton . . .	128,746.06	109,000.00	—	19,746.06	84.7	—	15.3
Wakefield . . .	141,923.34	137,000.00	—	4,923.34	96.5	—	3.5
Braintree . . .	121,125.80	97,000.00	—	24,125.80	80.1	—	19.9
Greenfield . . .	60,000.00	60,000.00	—	—	100.0	—	—
Dedham . . .	69,185.08	59,875.00	—	9,310.08	86.5	—	13.5
Norwood . . .	180,896.91	150,200.00	—	30,696.91	83.0	—	17.0
Milford . . .	37,000.00	37,000.00	—	—	100.0	—	—
Saugus . . .	25,930.58	24,500.00	—	1,430.58	94.5	—	5.5
Southbridge . . .	20,772.18	³ 20,772.18	—	—	100.0	—	—
Natick . . .	79,533.00	79,533.00	—	—	100.0	—	—
Plymouth . . .	54,166.66	54,166.66	—	—	100.0	—	—

¹ Serial loans amounting to \$875 were paid from offsets to outlays.

² Serial loans amounting to \$3,102.86 were paid from offsets to outlays.

³ Serial loans amounting to \$2,837.82 were paid from sinking fund surplus.

TABLE VI.—*Method of Meeting Debt Requirements from Taxation—1931—*
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Webster	\$75,500.00	\$75,500.00	—	—	100.0	—	—
Danvers	52,766.56	48,200.00	\$4,566.56	—	91.3	8.7	—
Clinton	8,500.00	8,500.00	—	—	100.0	—	—
Winchester	90,384.18	84,000.00	—	\$6,384.18	92.9	—	7.1
Adams	54,000.00	54,000.00	—	—	100.0	—	—
Amesbury	66,250.00	66,250.00	—	—	100.0	—	—
Wellesley	123,042.72	112,000.00	—	11,042.72	91.0	—	9.0
Easthampton	12,000.00	12,000.00	—	—	100.0	—	—
Fairhaven	31,300.00	31,300.00	—	—	100.0	—	—
Needham	122,586.21	104,500.00	—	18,086.21	85.2	—	14.8
Athol	42,000.00	42,000.00	—	—	100.0	—	—
Swampscott	87,642.04	80,200.00	—	7,442.04	91.5	—	8.5
North Attleborough	61,000.00	61,000.00	—	—	100.0	—	—
Stonham	79,387.17	73,000.00	—	6,387.17	92.0	—	8.0
Andover	50,000.00	50,000.00	—	—	100.0	—	—
Reading	74,646.69	73,000.00	—	1,646.69	97.8	—	2.2
Northbridge	22,000.00	22,000.00	—	—	100.0	—	—
Palmer	30,000.00	30,000.00	—	—	100.0	—	—
Lexington	122,141.59	117,000.00	—	5,141.59	95.8	—	4.2
Bridgewater	27,000.00	27,000.00	—	—	100.0	—	—
Ludlow	21,500.00	21,500.00	—	—	100.0	—	—
Dartmouth	47,125.00	47,125.00	—	—	100.0	—	—
Marblehead	85,000.00	85,000.00	—	—	100.0	—	—
Middleborough	23,400.00	23,400.00	—	—	100.0	—	—
Hudson	54,850.00	54,850.00	—	—	100.0	—	—
Stoughton	44,063.81	33,500.00	—	10,563.81	76.0	—	24.0
Montague	24,000.00	24,000.00	—	—	100.0	—	—
Whitman	23,000.00	23,000.00	—	—	100.0	—	—
Rockland	25,000.00	25,000.00	—	—	100.0	—	—
Concord	52,001.00	51,500.00	501.00	—	99.0	1.0	—
Ware	13,550.00	13,550.00	—	—	100.0	—	—
Walpole	92,166.46	75,800.00	—	16,366.46	82.2	—	17.8
Barnstable	51,000.00	51,000.00	—	—	100.0	—	—
Maynard	17,960.33	17,960.33	—	—	100.0	—	—
Agawam	41,500.00	41,500.00	—	—	100.0	—	—
Grafton	9,500.00	9,500.00	—	—	100.0	—	—
Franklin	36,000.00	36,000.00	—	—	100.0	—	—
Chelmsford	13,916.00	13,916.00	—	—	100.0	—	—
North Andover	22,000.00	22,000.00	—	—	100.0	—	—
Millbury	24,500.00	24,500.00	—	—	100.0	—	—
Dracut	9,000.00	9,000.00	—	—	100.0	—	—
Shrewsbury	45,950.00	45,950.00	—	—	100.0	—	—
South Hadley	27,500.00	27,500.00	—	—	100.0	—	—
Hingham	45,528.89	44,000.00	—	1,528.89	96.6	—	3.4
Randolph	19,500.00	19,500.00	—	—	100.0	—	—
Westborough	25,000.00	25,000.00	—	—	100.0	—	—
Mansfield	26,500.00	26,500.00	—	—	100.0	—	—
Uxbridge	23,000.00	23,000.00	—	—	100.0	—	—
Spencer	15,000.00	15,000.00	—	—	100.0	—	—
Winchendon	19,500.00	19,500.00	—	—	100.0	—	—
Auburn	21,650.00	21,650.00	—	—	100.0	—	—
Great Barrington	41,000.00	41,000.00	—	—	100.0	—	—
Amherst	32,640.00	32,640.00	—	—	100.0	—	—
Billerica	38,000.00	38,000.00	—	—	100.0	—	—
Abington	8,200.00	8,200.00	—	—	100.0	—	—
Canton	31,792.02	19,000.00	—	12,792.02	59.8	—	40.2
Wareham	5,000.00	5,000.00	—	—	100.0	—	—
Ipswich	47,280.00	47,280.00	—	—	100.0	—	—
Tewksbury	5,400.00	5,400.00	—	—	100.0	—	—
Somerset	36,500.00	36,500.00	—	—	100.0	—	—
Orange	17,500.00	17,500.00	—	—	100.0	—	—
Foxborough	14,000.00	14,000.00	—	—	100.0	—	—
Easton	7,500.00	7,500.00	—	—	100.0	—	—
83 Towns	\$5,206,074.99	\$4,810,265.31	\$8,194.89	\$387,614.79	92.4	0.2	7.4

¹ Serial loans amounting to \$1,039.67 were paid from offsets to outlays.² Includes \$2,040 paid Hampshire County on account of Connecticut River Bridge.

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1931					CASH AT END OF 1931						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline . . .	\$396,721.42	\$392,624.08	—	\$2,458.05	\$1,639.29	—	\$570,472.76	\$566,508.71	—	\$2,223.49	\$1,740.56	—
Arlington . . .	351,815.12	342,369.37	—	—	5,487.39	\$3,958.36	31,801.01	20,840.21	—	—	6,464.80	\$4,496.00
Watertown . . .	144,121.59	141,014.09	—	124.45	—	2,953.05	148,119.02	146,226.32	—	147.70	1,745.00	—
Framingham . . .	42,773.17	38,213.53	—	348.98	685.61	3,523.05	120,708.31	119,117.40	—	339.93	1,096.01	155.00
Belmont . . .	136,407.42	135,852.60	\$27.15	—	—	527.67	102,459.75	100,900.10	\$189.15	200.00	—	1,170.50
Methuen . . .	109,173.01	109,173.01	—	—	—	—	58,315.11	58,315.11	—	—	—	—
Weymouth . . .	586,583.29	581,582.09	—	—	1.20	5,000.00	213,747.38	208,655.88	—	—	—	5,091.50
Winthrop . . .	111,092.80	110,843.52	—	—	—	—	106,039.24	165,776.30	—	—	—	262.94
West Springfield . . .	203,687.76	202,907.54	629.31	—	1,265.91	885.00	110,742.09	107,151.09	1,876.05	—	1,674.95	40.00
Milton . . .	138,926.64	118,409.00	—	145.94	4,476.84	15,894.86	88,067.83	69,704.86	—	639.28	837.61	16,886.08
Wakefield . . .	154,842.82	129,201.08	—	—	425.00	25,216.50	157,067.07	129,906.18	—	—	425.00	27,335.89
Brantree . . .	201,521.03	198,462.09	—	—	3,058.94	—	270,469.15	267,690.86	—	—	2,778.29	—
Greenfield . . .	117,065.76	114,008.17	—	—	2,361.81	95.78	56,009.19	53,594.93	—	—	2,194.00	220.26
Dedham . . .	129,020.38	124,822.54	—	—	708.37	2,089.47	252,407.29	249,982.80	—	—	608.40	1,816.09
Norwood . . .	71,358.42	63,781.06	—	4,091.77	21.03	3,464.56	111,047.19	109,222.34	—	757.50	601.15	466.20
Milford . . .	38,164.59	37,969.37	—	148.07	—	47.15	33,231.19	33,041.51	—	139.38	—	50.30
Saugus . . .	26,719.29	26,243.04	—	—	90.97	385.28	11,221.78	11,221.41	—	—	182.35	475.28
Southbridge . . .	30,173.61	29,608.35	—	—	81.52	483.74	26,364.09	25,712.32	—	—	110.18	541.59
Natick . . .	75,065.06	74,234.53	—	—	1,430.53	—	48,373.71	47,865.51	—	—	508.20	—
Plymouth . . .	42,917.67	42,717.67	—	200.00	—	—	50,833.67	50,833.67	—	—	—	—
Webster . . .	53,516.18	53,451.43	—	—	64.75	—	52,291.43	52,257.58	—	—	33.85	—
Danvers . . .	181,502.80	169,002.27	—	—	7,893.88	4,006.65	69,288.70	61,551.76	—	—	3,421.97	4,314.97
Clinton . . .	51,776.49	50,346.13	—	765.36	—	665.00	5,171.09	5,171.09	—	265.40	—	665.00
Winchester . . .	184,345.73	181,490.28	—	28.73	2,295.72	531.00	316,842.64	312,613.11	—	78.73	3,226.51	924.29
Adams . . .	90,855.14	90,457.57	—	—	397.57	—	77,378.79	75,381.38	—	—	1,997.41	—
Amesbury . . .	28,711.58	28,711.58	—	—	—	—	43,056.31	43,056.31	—	—	—	—
Wellesley . . .	59,783.85	59,783.85	—	—	—	—	86,803.08	86,803.08	—	—	—	—
Easthampton . . .	107,607.86	107,532.17	—	72.54	3.15	—	47,632.53	47,328.72	—	209.66	94.15	—
Fairhaven . . .	41,315.43	40,601.57	—	—	526.42	187.44	22,010.88	21,243.83	—	—	767.05	—
Needham . . .	287,269.70	286,674.24	—	—	595.46	—	214,348.25	199,712.99	—	—	—	14,080.40
Athol . . .	75,658.30	75,000.27	—	—	—	—	67,822.01	67,697.66	—	—	—	124.35
Swampscott . . .	126,053.43	125,552.80	—	—	502.63	58.03	131,696.54	131,277.63	—	—	414.91	4.00
North Attleborough . . .	52,907.63	48,837.21	—	—	1,401.18	2,669.24	59,621.89	58,942.10	—	—	—	679.79
Stoneham . . .	74,170.85	73,903.99	—	—	266.86	—	34,866.20	34,689.14	—	—	—	177.06
Andover . . .	95,339.97	91,884.37	—	—	3,455.60	—	87,225.43	84,761.27	—	—	2,464.16	—
Reading . . .	97,108.44	91,003.69	—	—	—	—	119,083.55	111,955.98	—	—	—	7,127.57
Northbridge . . .	21,595.10	21,595.10	—	—	—	6,104.75	39,135.96	39,135.96	—	—	—	—
Palmer . . .	66,731.36	66,731.36	—	—	—	—	86,798.22	86,798.22	—	—	—	—
Lexington . . .	246,876.95	246,841.98	—	18.00	—	16.97	136,984.10	136,984.10	—	235.50	—	260.48
Bridgewater . . .	83,040.14	82,953.33	—	—	38.71	48.10	54,995.60	54,835.27	—	40.00	51.72	—
Ludlow . . .	137,141.06	137,141.06	—	—	—	—	81,888.98	81,888.98	—	—	—	58.61

Dartmouth	45,540.78	45,152.23	388.55	53,768.06	53,379.51	388.55
Marblehead	129,122.22	128,122.22	1,178.24	135,775.89	135,775.89	42.00
Middleborough	41,818.91	40,575.27	1,234.27	12,694.13	10,814.98	1,321.60
Hudson	121,776.36	114,999.65	6,776.71	112,378.79	105,333.94	7,044.85
Stoughton	72,446.93	72,446.93	—	108,399.95	108,399.95	—
Montague	46,021.83	46,021.83	—	16,388.14	16,388.14	—
Whitman	29,861.91	29,861.91	—	21,140.93	21,140.93	—
Rockland	73,980.83	73,980.83	—	45,730.77	45,730.77	—
Concord	124,075.13	122,885.86	1,189.27	96,466.04	95,631.82	803.86
Ware	30,917.21	30,630.79	200.73	17,035.17	16,827.08	122.40
Barnstable	35,089.56	34,395.43	7.18	132,922.79	129,560.62	2,766.45
Walpole	36,549.41	36,549.41	—	11,098.77	11,098.77	—
Maynard	85,651.55	84,616.55	1,035.00	53,046.43	52,811.43	235.00
Agawam	32,945.90	30,628.42	139.09	11,421.25	9,834.54	1,443.03
Grafton	38,008.28	36,725.98	55.75	56,416.36	54,551.18	1,585.23
Franklin	45,038.21	42,778.76	980.62	50,294.06	49,916.45	283.64
Chelmsford	14,782.35	13,683.63	1,098.72	28,095.48	27,684.34	341.14
North Andover	10,421.39	8,979.03	1,000.00	11,165.04	9,989.45	1,705.00
Millbury	69,945.46	69,945.46	442.34	82,453.56	82,393.46	60.00
Dracut	14,957.21	13,483.17	282.74	12,164.25	10,568.21	323.80
Shrewsbury	125,056.45	121,832.30	3,162.10	119,375.45	116,143.30	70.05
South Hadley	160,397.94	159,380.53	12.75	63,888.01	62,797.76	682.85
Hingham	187,012.76	182,771.48	957.65	203,408.68	198,676.30	1,170.76
Randolph	116,056.35	115,938.30	118.05	3,744.75	3,575.73	161.82
Westborough	35,201.00	33,135.46	1,967.81	16,385.84	15,160.72	996.12
Mansfield	20,908.72	18,524.01	2,384.71	1,770.81	65.81	730.57
Uxbridge	26,083.83	25,339.07	744.76	6,357.98	5,524.48	102.93
Spencer	28,630.37	27,552.01	1,087.77	37,189.97	36,245.79	933.59
Winchendon	87,907.83	87,674.60	233.23	24,503.07	24,386.30	—
Auburn	23,005.54	23,348.54	353.45	1,553.28	882.58	415.03
Great Barrington	21,152.48	21,152.48	—	7,902.11	7,523.61	378.50
Amherst	68,606.09	65,919.02	1,449.74	54,000.00	51,468.09	1,505.26
Billerica	86,346.00	86,346.00	—	34,251.02	34,251.02	—
Abington	26,345.62	26,345.62	—	22,485.85	22,485.85	—
Canton	38,821.88	38,821.88	—	34,352.90	34,352.90	150.00
Wareham	23,377.14	23,377.14	1.26	10,796.48	10,788.12	8.36
Ipswich	38,627.33	38,627.33	—	4,955.29	4,955.29	—
Tewksbury	5,741.21	5,741.21	229.53	10,191.95	10,191.95	—
Somerset	49,777.99	49,777.99	—	46,947.75	46,947.75	—
Orange	42,865.30	42,865.30	—	38,929.33	38,929.33	—
Foxborough	28,326.69	28,288.02	38.67	29,358.58	29,330.48	28.10
Easton	29,394.71	23,882.19	4.00	23,575.89	20,391.42	3,184.47

83 Towns	\$7,640,100.43	\$7,465,670.05	\$656.46	\$14,644.86	\$57,761.62	\$101,367.44
	\$6,330,735.82	\$6,158,755.43	\$2,065.20	\$11,018.47	\$50,424.10	\$108,472.62

PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1931**

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
REVENUE.	\$165,751.83	\$659,948.58	\$155,859.88	\$129,111.25
General	138,242.35	522,797.66	142,605.94	115,783.45
Taxes	123,780.56	508,233.76	138,875.46	109,313.01
Property, poll, and income	116,848.54	497,562.71	137,660.16	105,684.36
Corporation, bank, etc.	6,932.02	10,671.05	1,215.30	3,628.63
Licenses and permits	222.00	1,685.00	744.00	105.00
Fines and forfeits	60.15	1,059.40	212.08	5.00
Grants and gifts	14,141.18	11,571.12	2,732.95	6,360.44
For expenses	14,141.18	11,571.12	2,732.95	6,360.44
For outlays	—	—	—	—
All other	38.46	248.38	41.45	—
Commercial	27,509.48	137,150.92	13,253.94	13,327.80
Special assessments	—	—	—	707.54
To meet expenses	—	—	—	—
To meet outlays	—	—	—	707.54
Privileges	6,632.47	21,620.97	5,862.30	3,646.79
Departmental	5,559.79	16,985.40	4,730.92	8,039.62
General government	229.74	1,205.24	—	—
Protection of persons and property	140.00	1,017.47	142.65	—
Health and sanitation	200.00	732.77	—	—
Highways	—	1,968.95	—	717.00
Charities	3,430.44	4,096.53	4,430.62	2,754.44
Soldiers' benefits	95.00	487.00	134.00	56.00
Schools	1,864.61	4,828.27	15.00	4,512.18
Libraries	—	208.37	8.65	—
Recreation	—	2,440.80	—	—
Unclassified	—	—	—	—
Public service enterprises	11,036.27	90,987.33	—	—
Electric light	—	—	—	—
Water	11,036.27	90,987.33	—	—
All other	—	—	—	—
Cemeteries	2,417.87	1,597.88	—	—
Interest	1,463.08	6,959.34	2,660.72	933.85
On sinking funds	—	—	—	—
On trust and investment funds	—	1,677.92	415.16	—
All other	1,463.08	4,281.42	2,245.56	933.85
NON-REVENUE.	\$113,476.92	\$595,903.57	\$96,508.00	\$82,088.71
Offsets to outlays	7,813.50	2,558.00	9,369.62	3,637.36
Departmental	7,813.50	2,558.00	9,369.62	3,637.36
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	90,000.00	505,806.00	75,000.00	65,000.00
Loans, general purposes	—	155,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	356,000.00	75,000.00	65,000.00
Unpaid warrants or orders, current year	—	806.00	—	—
Premiums	—	—	—	—
Transfers	—	1,137.42	—	—
From sinking funds	—	—	—	—
All other	—	1,137.42	—	—
Refunds	259.67	1,977.84	109.12	3,194.35
Agency, trust, and investment	15,403.75	84,424.31	12,029.26	10,257.00
Taxes and licenses for State	5,473.00	21,833.82	6,205.49	4,617.00
Taxes for county	7,790.21	58,763.28	5,817.95	5,640.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,140.54	3,827.21	5.82	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$173,565.33	\$662,506.58	\$165,229.50	\$132,748.61
Premiums	—	806.00	—	—
Municipal indebtedness	90,000.00	505,000.00	75,000.00	65,000.00
Transfers and refunds	259.67	3,115.26	109.12	3,194.35
Agency, trust, and investment	15,403.75	84,424.31	12,029.26	10,257.00
Total receipts	\$279,228.75	\$1,255,852.15	\$252,367.88	\$211,199.96
Balance on hand, including funds	16,253.73	94,303.20	17,300.38	15,157.50
GRAND TOTAL	\$295,482.48	\$1,350,155.35	\$269,668.26	\$226,357.46

Graded According to Population of 1930.

PAYMENTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
Maintenance	\$143,471.96	\$464,682.29	\$141,383.05	\$119,723.91
<i>Departmental</i>	<i>135,350.06</i>	<i>420,613.22</i>	<i>141,373.05</i>	<i>119,723.91</i>
General government	7,487.21	28,183.73	4,447.07	8,981.29
Protection of persons and property	6,033.45	98,230.29	3,221.84	5,776.92
Health and sanitation	3,176.92	12,898.26	4,672.24	1,846.72
Highways	30,090.82	76,074.15	30,302.46	19,558.24
Charities	11,734.74	24,726.50	18,810.34	25,349.29
Soldiers' benefits	1,509.20	1,398.00	120.00	5,849.61
Schools	73,201.99	154,640.39	78,858.14	48,651.66
Libraries	500.00	5,600.48	476.13	1,040.40
Recreation	83.76	9,283.15	85.33	125.34
Pensions	—	—	—	—
Unclassified	1,531.97	9,578.27	379.50	2,544.44
<i>Public service enterprises</i>	<i>4,962.11</i>	<i>41,937.82</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,962.11	41,193.68	—	—
All other	—	744.14	—	—
<i>Cemeteries</i>	<i>3,159.79</i>	<i>2,106.25</i>	<i>10.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
Interest	5,589.57	24,465.13	6,806.18	3,347.53
<i>Loans, general purposes</i>	<i>5,118.32</i>	<i>16,353.88</i>	<i>6,806.18</i>	<i>3,347.53</i>
<i>Loans, public service enterprises</i>	<i>471.25</i>	<i>8,131.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,083.84	212,777.33	24,058.90	6,223.91
<i>Departmental</i>	<i>11,216.34</i>	<i>185,411.32</i>	<i>24,058.90</i>	<i>6,223.91</i>
General government	—	8,187.39	3,265.00	—
Protection of persons and property	318.12	17,997.14	960.48	159.39
Health and sanitation	—	11,155.30	300.00	—
Highways	10,898.22	58,707.10	15,835.70	6,064.52
Charities	—	60.00	—	—
Schools	—	88,571.18	3,697.72	—
Libraries	—	—	—	—
Recreation	—	733.21	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>27,366.01</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	27,366.01	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,867.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	101,000.00	403,000.00	60,000.00	81,150.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>63,000.00</i>	<i>10,000.00</i>	<i>11,150.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>340,000.00</i>	<i>50,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,137.42	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,137.42</i>	<i>—</i>	<i>—</i>
Refunds	259.67	1,977.84	109.12	3,194.35
Agency, trust, and investment	15,403.75	84,464.95	12,085.20	10,257.00
<i>Taxes and licenses for State</i>	<i>5,473.00</i>	<i>21,833.82</i>	<i>6,205.49</i>	<i>4,617.00</i>
<i>Taxes for county</i>	<i>7,790.21</i>	<i>68,763.28</i>	<i>5,817.95</i>	<i>5,640.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,140.54</i>	<i>3,867.85</i>	<i>61.76</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$149,061.53	\$489,147.42	\$148,189.23	\$123,071.44
Permanent debt (except from sinking funds)	16,000.00	63,000.00	10,000.00	11,150.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,083.84	212,777.33	24,058.90	6,223.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,000.00	340,000.00	50,000.00	70,000.00
Transfers (except to sinking funds) and refunds	259.67	3,115.26	109.12	3,194.35
Agency, trust, and investment	15,403.75	84,464.95	12,085.20	10,257.00
Total payments	\$278,808.79	\$1,192,504.96	\$244,442.45	\$223,896.70
Balance on hand, including funds	16,673.69	157,650.39	25,225.81	2,460.76
GRAND TOTAL	\$295,482.48	\$1,350,155.35	\$269,668.26	\$226,357.46

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
REVENUE.	\$172,610.89	\$362,610.33	\$232,862.27	\$183,285.10
General	150,698.91	300,957.03	215,773.68	153,964.06
Taxes	141,276.85	295,761.67	208,377.67	150,368.07
Property, poll, and income	134,810.49	289,789.61	205,430.77	133,319.44
Corporation, bank, etc.	6,466.36	5,972.06	2,946.90	17,048.63
Licenses and permits	94.00	233.50	761.00	185.50
Fines and forfeits	884.50	324.00	253.00	90.00
Grants and gifts	8,943.56	4,470.94	6,382.01	3,320.49
For expenses	8,943.56	4,470.94	6,382.01	3,320.49
For outlays	—	—	—	—
All other	—	166.92	—	—
Commercial	21,911.98	61,653.30	17,088.59	29,321.04
Special assessments	315.41	3,532.33	—	2,420.49
To meet expenses	—	—	—	1,759.82
To meet outlays	315.41	3,532.33	—	660.67
Privileges	5,547.78	21,371.80	7,191.83	7,128.24
Departmental	11,711.25	6,671.47	3,396.07	7,910.92
General government	83.00	699.21	1.15	—
Protection of persons and property	68.60	20.11	292.97	228.98
Health and sanitation	—	517.06	1,441.64	213.40
Highways	—	619.50	6.00	209.00
Charities	7,441.47	—	954.46	5,165.83
Soldiers' benefits	144.00	30.00	—	1,219.72
Schools	3,950.98	427.70	679.85	805.48
Libraries	22.80	—	—	68.51
Recreation	—	4,068.62	—	—
Unclassified	.40	289.27	20.00	—
Public service enterprises	—	24,112.86	306.05	9,778.31
Electric light	—	—	—	—
Water	—	24,112.86	—	9,778.31
All other	—	—	306.05	—
Cemeteries	—	—	1,226.00	511.49
Interest	4,337.54	5,964.84	4,968.64	1,571.59
On sinking funds	—	—	—	—
On trust and investment funds	947.97	245.63	—	44.81
All other	3,389.57	5,719.21	4,968.64	1,526.78
NON-REVENUE.	\$211,501.30	\$211,506.08	\$283,460.04	\$105,800.61
Offsets to outlays	14,601.27	6,563.64	6,000.00	—
Departmental	14,601.27	2,172.88	6,000.00	—
Public service enterprises	—	4,390.76	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	182,000.00	166,667.48	257,800.60	90,000.00
Loans, general purposes	10,000.00	16,600.00	7,800.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	172,000.00	150,000.00	250,000.00	90,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	167.48	—	—
Transfers	376.75	—	—	45.68
From sinking funds	—	—	—	—
All other	376.75	—	—	45.68
Refunds	63.55	2,071.65	932.03	180.57
Agency, trust, and investment	14,459.73	36,203.31	18,728.01	15,574.36
Taxes and licenses for State	6,037.00	11,539.49	7,921.00	6,410.00
Taxes for county	7,680.00	13,132.39	7,876.61	8,400.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	742.73	6,531.43	2,927.40	764.36
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$187,212.16	\$369,173.97	\$238,862.27	\$183,285.10
Premiums	—	167.48	—	—
Municipal indebtedness	182,000.00	166,500.00	257,800.00	90,000.00
Transfers and refunds	440.30	2,071.65	932.03	226.25
Agency, trust, and investment	14,459.73	36,203.31	18,728.01	15,574.36
Total receipts	\$384,112.19	\$574,116.41	\$516,322.31	\$289,085.71
Balance on hand, including funds	8,043.56	79,383.01	42,321.78	13,491.51
GRAND TOTAL	\$392,155.75	\$653,499.42	\$558,644.09	\$302,577.22

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
Maintenance	\$174,740.69	\$257,015.96	\$178,044.41	\$165,654.85
<i>Departmental</i>	<i>174,740.69</i>	<i>243,484.01</i>	<i>175,956.91</i>	<i>158,077.07</i>
General government	7,401.74	19,494.12	15,163.10	7,824.00
Protection of persons and property	9,795.57	23,420.83	12,444.14	9,942.56
Health and sanitation	3,327.39	15,669.34	12,048.43	7,460.61
Highways	31,131.14	33,688.94	43,188.61	31,291.73
Charities	43,118.80	2,625.32	14,813.13	23,250.44
Soldiers' benefits	6,633.00	26.00	743.50	4,400.63
Schools	68,503.45	130,345.30	75,784.38	71,391.39
Libraries	2,660.39	3,672.89	699.13	1,296.14
Recreation	515.10	11,986.25	96.82	102.24
Pensions	—	—	—	—
Unclassified	1,654.11	2,555.02	976.17	1,117.33
<i>Public service enterprises</i>	<i>—</i>	<i>12,851.90</i>	<i>97.00</i>	<i>6,670.70</i>
Electric light	—	—	—	—
Water	—	12,851.90	—	6,670.70
All other	—	—	97.00	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,990.60</i>	<i>907.08</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>680.05</i>	<i>—</i>	<i>—</i>
Interest	3,554.96	20,308.65	9,478.35	4,562.12
<i>Loans, general purposes</i>	<i>3,554.96</i>	<i>20,074.90</i>	<i>9,478.35</i>	<i>3,192.12</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>233.75</i>	<i>—</i>	<i>1,370.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,487.72	110,494.25	24,679.69	5,880.40
<i>Departmental</i>	<i>26,487.72</i>	<i>97,604.27</i>	<i>24,679.69</i>	<i>4,472.15</i>
General government	—	14,118.84	929.35	138.00
Protection of persons and property	119.90	—	8,661.00	—
Health and sanitation	—	16,655.41	—	77.45
Highways	25,983.82	39,627.68	13,600.47	4,181.88
Charities	—	—	—	—
Schools	384.00	548.37	1,488.87	—
Libraries	—	—	—	—
Recreation	—	26,653.97	—	74.82
Unclassified	—	12,889.98	—	1,326.18
<i>Public service enterprises</i>	<i>—</i>	<i>12,889.98</i>	<i>—</i>	<i>1,326.18</i>
Electric light	—	—	—	—
Water	—	12,889.98	—	1,326.18
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>82.07</i>
Municipal indebtedness	161,875.00	191,000.00	268,030.00	93,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,875.00</i>	<i>41,000.00</i>	<i>18,030.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>154,000.00</i>	<i>150,000.00</i>	<i>250,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	376.75	—	—	45.68
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>376.75</i>	<i>—</i>	<i>—</i>	<i>45.68</i>
Refunds	63.55	2,071.65	932.03	180.57
Agency, trust, and investment	15,148.93	36,212.06	21,805.88	15,573.49
<i>Taxes and licenses for State</i>	<i>6,037.00</i>	<i>11,539.49</i>	<i>7,924.00</i>	<i>6,410.00</i>
<i>Taxes for county</i>	<i>7,680.00</i>	<i>18,132.39</i>	<i>7,876.61</i>	<i>8,400.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,431.93</i>	<i>6,540.18</i>	<i>6,005.27</i>	<i>763.49</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

RECAPITULATION.

Maintenance and interest	\$178,295.65	\$277,324.61	\$187,522.76	\$170,216.97
Permanent debt (except from sinking funds)	7,875.00	41,000.00	18,030.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,487.72	110,494.25	24,679.69	5,880.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	154,000.00	150,000.00	250,000.00	80,000.00
Transfers (except to sinking funds) and refunds	440.30	2,071.65	932.03	226.25
Agency, trust, and investment	15,148.93	36,212.06	21,805.88	15,573.49
Total payments	\$382,247.60	\$617,102.57	\$502,970.36	\$284,897.11
Balance on hand, including funds	9,908.15	36,396.85	55,673.73	17,680.11
GRAND TOTAL	\$392,155.75	\$653,499.42	\$558,644.09	\$302,577.22

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
REVENUE.	\$201,516.59	\$179,312.60	\$146,446.10	\$112,602.96
General	171,831.61	129,659.29	132,315.19	92,984.68
<i>Taxes</i>	<i>163,236.16</i>	<i>120,023.60</i>	<i>125,426.43</i>	<i>84,732.26</i>
Property, poll, and income	143,569.83	114,015.06	121,357.78	82,476.23
Corporation, bank, etc.	19,666.33	6,008.54	4,068.65	2,256.03
<i>Licenses and permits</i>	<i>124.80</i>	<i>120.00</i>	<i>263.75</i>	<i>198.50</i>
<i>Fines and forfeits</i>	<i>60.50</i>	<i>334.31</i>	<i>246.00</i>	<i>90.00</i>
<i>Grants and gifts</i>	<i>8,420.45</i>	<i>9,181.38</i>	<i>6,379.01</i>	<i>7,938.92</i>
For expenses	2,849.82	9,181.38	6,379.01	7,938.92
For outlays	5,570.63	—	—	—
All other	—	—	—	25.00
Commercial	29,684.98	49,653.31	14,130.91	19,618.28
<i>Special assessments</i>	<i>125.00</i>	—	<i>729.65</i>	<i>45.87</i>
To meet expenses	125.00	—	729.65	45.87
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,474.93</i>	<i>5,976.05</i>	<i>4,024.37</i>	<i>6,047.20</i>
<i>Departmental</i>	<i>12,844.87</i>	<i>6,748.41</i>	<i>3,908.09</i>	<i>2,378.96</i>
General government	310.00	—	95.15	816.00
Protection of persons and property	58.21	213.99	76.05	228.57
Health and sanitation	—	—	311.50	35.10
Highways	171.53	—	3.00	357.85
Charities	4,846.38	3,716.85	3,349.82	446.50
Soldiers' benefits	1,122.28	144.40	12.00	6.00
Schools	5,945.05	1,528.21	—	402.31
Libraries	389.67	101.56	60.57	86.63
Recreation	—	—	—	—
Unclassified	1.75	43.40	—	—
<i>Public service enterprises</i>	—	<i>32,148.49</i>	—	<i>7,352.71</i>
Electric light	—	32,148.49	—	—
Water	—	—	—	7,352.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>839.21</i>	<i>1,657.33</i>	<i>244.97</i>	<i>1,731.03</i>
<i>Interest</i>	<i>6,400.97</i>	<i>4,123.03</i>	<i>5,223.83</i>	<i>2,062.51</i>
On sinking funds	—	—	—	—
On trust and investment funds	5,623.61	1,156.85	1,697.75	491.58
All other	777.36	2,966.18	3,526.08	1,570.93
NON-REVENUE.	\$157,315.01	\$144,094.86	\$149,975.32	\$264,959.38
Offsets to outlays	—	6,546.15	—	—
<i>Departmental</i>	—	<i>5,540.65</i>	—	—
<i>Public service enterprises</i>	—	<i>1,005.50</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	113,000.00	123,056.73	80,000.00	253,247.50
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>23,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	<i>198,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>103,000.00</i>	<i>100,000.00</i>	<i>80,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>56.73</i>	—	<i>247.50</i>
Transfers	4,656.12	—	24,829.87	4.50
<i>From sinking funds</i>	—	—	—	—
All other	4,656.12	—	24,829.87	4.50
Refunds	474.82	179.27	449.78	743.23
Agency, trust, and investment	39,184.07	14,312.71	44,695.67	10,964.15
<i>Taxes and licenses for State</i>	<i>8,596.00</i>	<i>5,172.00</i>	<i>5,485.00</i>	<i>4,111.00</i>
<i>Taxes for county</i>	<i>17,810.93</i>	<i>6,480.00</i>	<i>5,280.91</i>	<i>4,109.93</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>12,777.14</i>	<i>2,660.71</i>	<i>26,507.80</i>	<i>2,743.22</i>
All other	—	—	<i>7,421.96</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$201,516.59	\$185,858.75	\$146,446.10	\$112,602.96
Premiums	—	56.73	—	247.50
Municipal indebtedness	113,000.00	123,000.00	80,000.00	253,000.00
Transfers and refunds	5,130.94	179.27	25,279.65	747.73
Agency, trust, and investment	39,184.07	14,312.71	44,695.67	10,964.15
Total receipts	\$358,831.60	\$323,407.46	\$296,421.42	\$377,562.34
Balance on hand, including funds	12,246.41	36,472.64	64,196.98	23,372.64
GRAND TOTAL	\$371,078.01	\$359,880.10	\$360,618.40	\$400,934.98

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
Maintenance	\$177,813.19	\$156,436.99	\$132,620.33	\$93,060.08
<i>Departmental</i>	<i>173,243.42</i>	<i>129,354.54</i>	<i>132,374.05</i>	<i>87,248.90</i>
General government	12,230.50	7,956.64	9,334.84	8,367.76
Protection of persons and property	11,131.21	7,166.26	8,162.62	8,849.89
Health and sanitation	4,708.23	2,462.36	7,758.84	3,878.29
Highways	34,477.92	23,901.77	12,100.75	23,244.17
Charities	17,148.78	25,333.01	18,659.17	7,251.08
Soldiers' benefits	1,855.79	2,604.50	1,729.80	250.00
Schools	78,627.34	55,296.71	71,549.48	31,605.48
Libraries	4,505.93	2,937.78	1,470.10	2,112.22
Recreation	3,566.91	74.34	360.61	296.94
Pensions	1,535.00	—	—	—
Unclassified	3,455.81	1,621.17	1,247.84	1,393.07
<i>Public service enterprises</i>	<i>—</i>	<i>24,142.42</i>	<i>—</i>	<i>2,764.86</i>
Electric light	—	24,142.42	—	—
Water	—	—	—	2,764.86
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,542.27</i>	<i>2,940.03</i>	<i>246.28</i>	<i>3,046.32</i>
Administration of trust funds	27.50	—	—	—
Interest	8,047.87	4,320.49	5,061.09	4,630.38
<i>Loans, general purposes</i>	<i>8,047.87</i>	<i>4,320.49</i>	<i>5,061.09</i>	<i>4,211.88</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>418.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,456.81	46,030.29	25,157.08	144,355.00
<i>Departmental</i>	<i>22,456.81</i>	<i>37,183.59</i>	<i>25,157.08</i>	<i>3,980.62</i>
General government	—	—	349.12	—
Protection of persons and property	—	—	—	563.28
Health and sanitation	—	—	—	—
Highways	21,969.66	9,736.34	—	2,988.14
Charities	—	—	—	—
Schools	487.15	27,257.25	—	254.20
Libraries	—	190.00	13,891.18	—
Recreation	—	—	10,916.78	175.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>8,497.90</i>	<i>—</i>	<i>138,610.73</i>
Electric light	—	8,497.90	—	—
Water	—	—	—	138,610.73
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>348.80</i>	<i>—</i>	<i>1,763.65</i>
Municipal indebtedness	115,500.00	78,000.00	107,750.00	70,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,500.00</i>	<i>8,000.00</i>	<i>3,850.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>70,000.00</i>	<i>103,900.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,656.12	—	24,829.87	4.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,656.12</i>	<i>—</i>	<i>24,829.87</i>	<i>4.50</i>
Refunds	474.82	179.27	449.78	743.23
Agency, trust, and investment	39,154.44	14,757.28	19,130.63	16,393.82
<i>Taxes and licenses for State</i>	<i>8,596.00</i>	<i>5,172.00</i>	<i>5,485.00</i>	<i>4,111.00</i>
<i>Taxes for county</i>	<i>17,810.93</i>	<i>6,480.00</i>	<i>5,280.91</i>	<i>4,109.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,747.51</i>	<i>3,105.28</i>	<i>1,190.52</i>	<i>8,172.89</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>7,174.20</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$185,861.06	\$160,757.48	\$137,681.42	\$97,690.46
Permanent debt (except from sinking funds)	15,500.00	8,000.00	3,850.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,456.81	46,030.29	25,157.08	144,355.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	70,000.00	103,900.00	60,000.00
Transfers (except to sinking funds) and refunds	5,130.94	179.27	25,279.65	747.73
Agency, trust, and investment	39,154.44	14,757.28	19,130.63	16,393.82
Total payments	\$368,103.25	\$299,724.32	\$314,998.78	\$329,187.01
Balance on hand, including funds	2,974.76	60,155.78	45,619.62	71,747.97
GRAND TOTAL	\$371,078.01	\$359,880.10	\$360,618.40	\$400,934.98

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
REVENUE.	\$163,581.67	\$212,907.35	\$146,928.83	\$146,218.87
General	143,395.19	179,477.55	126,313.10	122,417.64
<i>Taxes</i>	<i>140,204.10</i>	<i>174,878.23</i>	<i>115,750.16</i>	<i>113,618.15</i>
Property, poll, and income	128,502.40	173,078.93	110,581.70	111,150.56
Corporation, bank, etc.	11,701.70	1,799.30	5,168.46	2,467.59
<i>Licenses and permits</i>	<i>191.00</i>	<i>865.66</i>	<i>338.00</i>	<i>547.00</i>
<i>Fines and forfeits</i>	<i>412.74</i>	<i>175.00</i>	<i>60.00</i>	<i>240.00</i>
<i>Grants and gifts</i>	<i>2,587.35</i>	<i>3,558.66</i>	<i>10,164.94</i>	<i>8,012.49</i>
For expenses	2,587.35	3,558.66	10,164.94	8,012.49
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	20,186.48	33,429.80	20,615.73	23,801.23
<i>Special assessments</i>	—	—	<i>531.34</i>	—
To meet expenses	—	—	—	—
To meet outlays	—	—	531.34	—
<i>Privileges</i>	<i>6,912.93</i>	<i>6,440.69</i>	<i>6,122.40</i>	<i>6,419.15</i>
<i>Departmental</i>	<i>8,719.11</i>	<i>6,899.32</i>	<i>6,763.40</i>	<i>7,701.28</i>
General government	1,475.00	3.00	520.00	238.50
Protection of persons and property	179.20	832.55	83.75	34.07
Health and sanitation	—	—	—	119.55
Highways	1,041.60	2,006.16	30.34	196.61
Charities	742.07	2,742.62	4,692.95	1,208.44
Soldiers' benefits	—	470.00	512.00	—
Schools	4,845.50	690.93	850.40	5,575.03
Libraries	—	103.70	73.96	45.38
Recreation	276.17	50.00	—	—
Unclassified	159.57	.36	—	283.70
<i>Public service enterprises</i>	—	<i>14,008.36</i>	—	—
Electric light	—	—	—	—
Water	—	14,008.36	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>928.48</i>	<i>1,141.00</i>	<i>2,399.44</i>	<i>154.00</i>
<i>Interest</i>	<i>3,625.96</i>	<i>4,940.43</i>	<i>4,799.15</i>	<i>9,526.80</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	415.53	1,218.12	7,514.95
All other	3,625.96	4,524.90	3,581.03	2,011.85
NON-REVENUE.	\$180,371.96	\$219,490.19	\$158,032.52	\$88,428.28
Offsets to outlays	—	13,675.53	1,024.10	4,885.97
<i>Departmental</i>	—	<i>11,723.10</i>	<i>1,024.10</i>	<i>4,885.97</i>
<i>Public service enterprises</i>	—	<i>1,952.43</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	155,100.00	190,000.00	140,000.00	67,500.00
<i>Loans, general purposes</i>	<i>10,100.00</i>	—	—	<i>7,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>145,000.00</i>	<i>190,000.00</i>	<i>140,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	2,413.88	1,000.07	1,903.44
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	2,413.88	1,000.07	1,903.44
Refunds	441.48	315.75	833.26	226.89
Agency, trust, and investment	24,830.48	13,085.03	15,175.09	13,911.98
<i>Taxes and licenses for State</i>	<i>7,655.19</i>	<i>5,360.00</i>	<i>5,409.79</i>	<i>5,986.00</i>
<i>Taxes for county</i>	<i>15,266.52</i>	<i>6,977.04</i>	<i>6,720.00</i>	<i>5,638.94</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,908.77</i>	<i>747.99</i>	<i>3,045.30</i>	<i>2,287.04</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$163,581.67	\$226,582.88	\$147,952.93	\$151,104.84
Premiums	—	—	—	—
Municipal indebtedness	155,100.00	190,000.00	140,000.00	67,500.00
Transfers and refunds	441.48	2,729.63	1,833.33	2,130.33
Agency, trust, and investment	24,830.48	13,085.03	15,175.09	13,911.98
Total receipts	\$343,953.63	\$432,397.54	\$304,961.35	\$234,647.15
Balance on hand, including funds	65,335.30	31,442.65	28,219.19	23,065.53
GRAND TOTAL	\$409,288.93	\$463,840.19	\$333,180.54	\$257,712.68

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
Maintenance	\$150,535.50	\$172,520.74	\$150,311.53	\$127,058.33
<i>Departmental</i>	<i>148,137.02</i>	<i>166,953.69</i>	<i>148,082.49</i>	<i>126,717.96</i>
General government	9,867.63	9,840.65	7,152.66	7,740.41
Protection of persons and property	12,113.68	22,498.72	9,357.16	8,557.46
Health and sanitation	5,074.16	4,579.60	4,429.91	4,272.81
Highways	30,644.00	30,323.10	25,699.08	32,463.92
Charities	20,827.14	13,271.69	28,675.43	8,597.09
Soldiers' benefits	751.88	2,791.00	4,525.22	102.00
Schools	63,847.43	69,823.00	62,246.52	61,924.01
Libraries	2,606.79	1,057.87	1,925.27	1,942.75
Recreation	1,025.09	673.93	710.12	76.95
Pensions	—	1,248.00	—	—
Unclassified	1,379.22	846.03	3,361.12	1,040.56
<i>Public service enterprises</i>	<i>—</i>	<i>12,972.24</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	12,972.24	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,398.48</i>	<i>2,594.91</i>	<i>2,223.04</i>	<i>340.37</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>6.00</i>	<i>—</i>
Interest	3,653.69	19,363.03	6,134.30	4,413.02
<i>Loans, general purposes</i>	<i>3,653.69</i>	<i>6,519.28</i>	<i>6,134.30</i>	<i>4,413.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>12,843.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,924.22	27,857.60	1,890.38	26,115.27
<i>Departmental</i>	<i>19,924.22</i>	<i>16,750.29</i>	<i>1,890.38</i>	<i>26,115.27</i>
General government	—	658.26	45.00	199.10
Protection of persons and property	—	198.75	—	84.00
Health and sanitation	—	—	—	—
Highways	18,987.76	15,272.58	1,623.90	20,496.96
Charities	—	25.00	—	—
Schools	936.46	498.20	221.48	5,012.59
Libraries	—	97.50	—	322.62
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>10,513.48</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	10,513.48	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>593.23</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	188,000.00	206,250.00	156,500.00	67,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,000.00</i>	<i>20,250.00</i>	<i>11,500.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>180,000.00</i>	<i>186,000.00</i>	<i>145,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,413.88	1,000.07	1,903.44
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,413.88</i>	<i>1,000.07</i>	<i>1,903.44</i>
Refunds	441.48	315.75	833.26	226.89
Agency, trust, and investment	24,830.48	13,485.15	15,135.74	13,139.35
<i>Taxes and licenses for State</i>	<i>7,655.19</i>	<i>5,360.00</i>	<i>5,409.79</i>	<i>5,986.00</i>
<i>Taxes for county</i>	<i>15,266.52</i>	<i>6,977.04</i>	<i>6,720.00</i>	<i>5,638.94</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,908.77</i>	<i>1,148.11</i>	<i>3,005.95</i>	<i>1,514.41</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$154,189.19	\$191,883.77	\$156,445.83	\$131,471.35
Permanent debt (except from sinking funds)	8,000.00	20,250.00	11,500.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,924.22	27,857.00	1,890.38	26,115.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	180,000.00	186,000.00	145,000.00	60,000.00
Transfers (except to sinking funds) and refunds	441.48	2,729.63	1,833.33	2,130.33
Agency, trust, and investment	24,830.48	13,485.15	15,135.74	13,139.35
Total payments	\$387,385.37	\$442,205.55	\$331,805.28	\$239,856.30
<i>Balance on hand, including funds</i>	<i>21,903.66</i>	<i>21,634.64</i>	<i>1,375.26</i>	<i>17,866.38</i>
GRAND TOTAL	\$409,288.93	\$463,840.19	\$333,180.54	\$257,712.68

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
REVENUE.	\$197,952.76	\$225,115.74	\$170,978.39	\$115,989.95
General	176,733.92	151,348.90	134,956.19	101,815.15
<i>Taxes</i>	<i>173,006.63</i>	<i>137,671.29</i>	<i>131,240.70</i>	<i>93,372.48</i>
Property, poll, and income	167,628.89	133,823.31	125,786.09	82,781.89
Corporation, bank, etc.	5,377.64	3,747.98	5,454.61	10,590.59
<i>Licenses and permits</i>	<i>317.60</i>	<i>365.60</i>	<i>1,062.00</i>	<i>264.00</i>
<i>Fines and forfeits</i>	<i>179.10</i>	<i>150.00</i>	<i>537.70</i>	<i>188.70</i>
<i>Grants and gifts</i>	<i>3,230.79</i>	<i>13,262.11</i>	<i>2,125.79</i>	<i>7,999.97</i>
For expenses	3,230.79	13,262.11	2,125.79	7,999.97
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	21,218.84	73,766.84	36,022.20	14,174.80
<i>Special assessments</i>	<i>200.00</i>	<i>530.00</i>	—	—
To meet expenses	—	530.00	—	—
To meet outlays	200.00	—	—	—
<i>Privileges</i>	<i>11,166.18</i>	<i>6,758.44</i>	<i>7,553.23</i>	<i>4,557.37</i>
<i>Departmental</i>	<i>7,272.46</i>	<i>8,897.20</i>	<i>4,541.86</i>	<i>6,678.73</i>
General government	—	399.00	2,129.80	415.04
Protection of persons and property	15.50	317.90	117.75	111.64
Health and sanitation	58.88	—	324.28	279.35
Highways	394.00	2,227.44	—	80.67
Charities	1,997.79	3,768.51	1,059.33	2,216.03
Soldiers' benefits	62.00	750.88	235.50	233.00
Schools	4,630.78	1,329.63	518.94	2,334.25
Libraries	113.03	103.84	156.26	—
Recreation	—	—	—	8.75
Unclassified	.48	—	—	—
<i>Public service enterprises</i>	—	<i>54,432.14</i>	<i>18,833.04</i>	—
Electric light	—	37,729.01	—	—
Water	—	16,703.13	14,598.33	—
All other	—	—	4,234.71	—
<i>Cemeteries</i>	<i>1,143.26</i>	<i>18.00</i>	<i>1,640.00</i>	<i>2,054.57</i>
<i>Interest</i>	<i>1,446.94</i>	<i>3,131.06</i>	<i>3,464.07</i>	<i>1,884.13</i>
On sinking funds	—	—	—	—
On trust and investment funds	443.89	7.35	322.83	634.06
All other	1,003.05	3,123.71	3,131.24	1,250.07
NON-REVENUE.	\$181,421.52	\$101,001.22	\$174,832.32	\$131,760.83
Offsets to outlays	2,235.00	4,311.15	2,037.94	5,309.78
<i>Departmental</i>	<i>2,235.00</i>	<i>2,043.95</i>	<i>2,037.94</i>	<i>5,309.78</i>
<i>Public service enterprises</i>	—	<i>2,267.20</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	150,000.00	83,750.00	148,000.00	110,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	<i>3,750.00</i>	<i>28,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>80,000.00</i>	<i>120,000.00</i>	<i>110,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	211.34	689.03	—	10.15
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>211.34</i>	<i>689.03</i>	—	<i>10.15</i>
Refunds	1,921.10	225.61	162.57	221.09
Agency, trust, and investment	27,054.08	12,025.43	24,631.81	16,219.81
<i>Taxes and licenses for State</i>	<i>8,879.66</i>	<i>5,157.00</i>	<i>5,860.00</i>	<i>6,007.00</i>
<i>Taxes for county</i>	<i>18,174.42</i>	<i>6,480.00</i>	<i>14,468.23</i>	<i>7,800.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>388.43</i>	<i>4,313.58</i>	<i>2,412.81</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$200,187.76	\$229,426.89	\$173,016.33	\$121,299.73
Premiums	—	—	—	—
Municipal indebtedness	150,000.00	83,750.00	148,000.00	110,000.00
Transfers and refunds	2,132.44	914.64	162.57	231.24
Agency, trust, and investment	27,054.08	12,025.43	24,631.81	16,219.81
Total receipts	\$379,374.28	\$326,116.96	\$345,810.71	\$247,750.78
Balance on hand, including funds	<i>42,674.28</i>	<i>47,917.30</i>	<i>109,169.04</i>	<i>14,178.28</i>
GRAND TOTAL	\$422,048.56	\$373,334.26	\$454,979.75	\$261,929.06

Graded According to Population of 1930 — Continued.

PAYMENTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
Maintenance	\$159,739.91	\$194,147.69	\$165,045.08	\$141,526.47
<i>Departmental</i>	<i>156,066.51</i>	<i>152,514.93</i>	<i>134,057.54</i>	<i>138,580.98</i>
General government	10,739.91	10,029.40	11,858.39	7,312.90
Protection of persons and property	4,599.35	8,344.08	16,041.60	13,222.06
Health and sanitation	9,217.28	4,816.66	7,829.49	4,062.57
Highways	23,865.24	25,864.48	15,882.63	25,078.49
Charities	15,217.80	16,370.26	15,454.28	19,273.00
Soldiers' benefits	351.06	1,868.02	2,355.10	2,796.27
Schools	86,962.56	81,538.46	59,611.69	62,637.82
Libraries	3,009.66	2,458.34	1,375.60	2,515.14
Recreation	135.12	68.58	326.43	644.12
Pensions	—	—	—	—
Unclassified	1,968.53	1,156.65	3,322.33	1,038.61
<i>Public service enterprises</i>	<i>—</i>	<i>41,514.76</i>	<i>28,446.87</i>	<i>—</i>
Electric light	—	35,147.39	—	—
Water	—	6,367.37	23,508.80	—
All other	—	—	4,938.07	—
<i>Cemeteries</i>	<i>3,673.40</i>	<i>118.00</i>	<i>2,540.67</i>	<i>2,945.49</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,537.39	9,188.37	7,006.79	4,409.02
<i>Loans, general purposes</i>	<i>6,537.39</i>	<i>6,283.03</i>	<i>6,313.04</i>	<i>4,409.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,905.34</i>	<i>693.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	37,972.65	36,619.66	162,214.75	10,539.19
<i>Departmental</i>	<i>37,664.67</i>	<i>29,344.89</i>	<i>131,170.77</i>	<i>10,539.19</i>
General government	—	—	2,089.80	80.96
Protection of persons and property	600.00	281.13	7,000.00	99.96
Health and sanitation	8,516.28	—	—	—
Highways	7,618.28	7,551.74	2,859.99	10,358.27
Charities	—	—	—	—
Schools	20,930.01	21,512.02	119,220.98	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,274.77</i>	<i>31,043.98</i>	<i>—</i>
Electric light	—	3,592.79	—	—
Water	—	3,681.98	31,043.98	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>308.08</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	176,000.00	91,500.00	82,000.00	75,900.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>26,000.00</i>	<i>26,500.00</i>	<i>12,000.00</i>	<i>5,900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>65,000.00</i>	<i>70,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	211.34	689.03	—	10.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>211.34</i>	<i>689.03</i>	<i>—</i>	<i>10.15</i>
Refunds	1,921.10	225.61	162.57	221.09
Agency, trust, and investment	27,709.31	11,926.43	24,642.36	16,323.20
<i>Taxes and licenses for State</i>	<i>8,879.66</i>	<i>5,157.00</i>	<i>5,850.00</i>	<i>6,007.00</i>
<i>Taxes for county</i>	<i>18,174.42</i>	<i>6,480.00</i>	<i>14,468.23</i>	<i>7,800.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>655.23</i>	<i>289.43</i>	<i>4,324.13</i>	<i>2,516.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$166,277.30	\$203,336.06	\$172,051.87	\$145,935.49
Permanent debt (except from sinking funds)	26,000.00	26,500.00	12,000.00	5,900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	37,972.65	36,619.66	162,214.75	10,539.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	65,000.00	70,000.00	70,000.00
Transfers (except to sinking funds) and refunds	2,132.44	914.64	162.57	231.24
Agency, trust, and investment	27,709.31	11,926.43	24,642.36	16,323.20
Total payments	\$410,091.70	\$344,296.79	\$441,071.55	\$248,929.12
<i>Balance on hand, including funds</i>	<i>11,956.86</i>	<i>29,037.47</i>	<i>13,908.20</i>	<i>12,999.94</i>
GRAND TOTAL	\$422,048.56	\$373,334.26	\$454,979.75	\$261,929.06

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
REVENUE.	\$296,230.77	\$240,414.36	\$184,573.15	\$212,342.06
General	268,283.45	192,835.50	167,760.37	177,848.74
<i>Taxes</i>	<i>259,062.51</i>	<i>189,406.09</i>	<i>164,317.31</i>	<i>174,093.55</i>
Property, poll, and income	252,076.44	184,674.64	143,369.64	149,079.29
Corporation, bank, etc.	6,986.07	4,731.45	20,947.67	25,014.26
<i>Licenses and permits</i>	<i>1,269.00</i>	<i>161.00</i>	<i>240.50</i>	<i>434.00</i>
<i>Fines and forfeits</i>	<i>1,247.00</i>	<i>181.00</i>	<i>73.50</i>	<i>281.85</i>
<i>Grants and gifts</i>	<i>6,704.94</i>	<i>3,087.41</i>	<i>3,059.31</i>	<i>3,039.34</i>
For expenses	6,704.94	3,087.41	3,059.31	3,039.34
For outlays	—	—	—	—
<i>All other</i>	—	—	69.75	—
Commercial	27,947.32	47,578.86	16,812.78	34,493.32
<i>Special assessments</i>	<i>760.00</i>	<i>266.00</i>	<i>115.00</i>	<i>1,158.86</i>
To meet expenses	—	266.00	115.00	1,158.86
To meet outlays	760.00	—	—	—
<i>Privileges</i>	<i>12,059.32</i>	<i>7,442.40</i>	<i>6,341.50</i>	<i>6,312.55</i>
<i>Departmental</i>	<i>3,661.41</i>	<i>7,195.58</i>	<i>7,672.10</i>	<i>10,037.10</i>
General government	304.00	876.93	404.80	109.49
Protection of persons and property	74.87	48.74	63.93	285.17
Health and sanitation	672.79	85.00	—	61.14
Highways	86.00	22.50	—	37.44
Charities	658.25	2,558.44	6,467.72	7,421.43
Soldiers' benefits	608.00	702.50	161.50	1,226.75
Schools	17.50	79.25	532.40	810.88
Libraries	—	264.22	41.75	84.80
Recreation	—	3.00	—	—
Unclassified	1,240.00	2,555.00	—	—
<i>Public service enterprises</i>	<i>8,804.49</i>	<i>26,321.82</i>	—	<i>12,545.35</i>
Electric light	—	—	—	—
Water	8,804.49	26,321.82	—	12,545.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>368.26</i>	<i>2,826.15</i>	<i>978.00</i>	<i>5.00</i>
<i>Interest</i>	<i>2,293.84</i>	<i>3,526.91</i>	<i>1,706.18</i>	<i>4,438.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	39.56	1,158.04	1,018.15	1,583.75
All other	2,254.28	2,368.87	688.03	2,852.71
NON-REVENUE.	\$276,825.32	\$278,661.25	\$197,002.54	\$276,438.98
Offsets to outlays	17,391.35	10,070.41	28,252.51	44,088.91
<i>Departmental</i>	<i>17,391.35</i>	<i>8,632.12</i>	<i>28,252.51</i>	<i>44,088.91</i>
<i>Public service enterprises</i>	—	1,438.29	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	225,968.00	245,493.29	152,000.00	205,216.92
<i>Loans, general purposes</i>	<i>55,000.00</i>	<i>23,000.00</i>	—	<i>15,000.00</i>
<i>Loans, public service enterprises</i>	—	39,000.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>183,000.00</i>	<i>152,000.00</i>	<i>190,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>968.00</i>	<i>493.29</i>	—	<i>216.92</i>
Transfers	315.00	30.54	37.48	346.47
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	315.00	30.54	37.48	346.47
Refunds	634.99	468.78	257.60	1,065.75
Agency, trust, and investment	32,515.98	22,598.23	16,454.95	25,720.93
<i>Taxes and licenses for State</i>	<i>11,665.66</i>	<i>7,189.00</i>	<i>6,104.00</i>	<i>7,076.00</i>
<i>Taxes for county</i>	<i>19,195.18</i>	<i>9,692.73</i>	<i>8,472.12</i>	<i>13,245.43</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,655.14</i>	<i>5,716.50</i>	<i>1,878.83</i>	<i>5,399.50</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$313,622.12	\$250,484.77	\$212,825.66	\$256,430.97
Premiums	968.00	493.29	—	216.92
Municipal indebtedness	225,000.00	245,000.00	152,000.00	205,000.00
Transfers and refunds	949.99	499.32	295.08	1,412.22
Agency, trust, and investment	32,515.98	22,598.23	16,454.95	25,720.93
Total receipts	\$573,056.09	\$519,075.61	\$381,575.69	\$488,781.04
Balance on hand, including funds	50,163.15	30,929.64	8,749.45	14,084.46
GRAND TOTAL	\$623,219.24	\$550,005.25	\$390,325.14	\$502,865.50

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
Maintenance	\$206,703.63	\$174,460.95	\$158,349.54	\$195,444.83
<i>Departmental</i>	<i>198,558.18</i>	<i>150,212.52</i>	<i>156,654.69</i>	<i>182,902.42</i>
General government	14,674.41	15,627.05	7,592.52	10,552.45
Protection of persons and property	39,995.18	17,402.73	12,011.00	13,501.65
Health and sanitation	28,505.65	7,652.62	4,483.47	9,658.24
Highways	27,741.92	24,942.72	25,793.82	38,329.93
Charities	14,976.50	21,930.57	25,662.81	26,187.32
Soldiers' benefits	2,262.00	1,668.70	2,243.98	2,431.86
Schools	59,474.06	49,767.14	72,749.05	72,576.60
Libraries	3,000.00	3,702.17	2,911.49	5,552.26
Recreation	271.98	4,689.40	1,329.69	1,654.31
Pensions	104.15	—	—	—
Unclassified	7,552.33	2,829.42	1,876.76	2,457.80
<i>Public service enterprises</i>	<i>7,632.51</i>	<i>19,966.28</i>	<i>—</i>	<i>12,466.84</i>
Electric light	—	—	—	—
Water	7,632.51	19,966.28	—	12,466.84
All other	—	—	—	—
<i>Cemeteries</i>	<i>517.94</i>	<i>4,174.75</i>	<i>1,694.95</i>	<i>75.57</i>
Administration of trust funds	—	107.40	—	—
Interest	18,021.57	11,388.24	5,493.71	7,939.63
<i>Loans, general purposes</i>	<i>15,896.57</i>	<i>9,657.49</i>	<i>6,493.71</i>	<i>5,507.74</i>
<i>Loans, public service enterprises</i>	<i>2,125.00</i>	<i>1,730.75</i>	<i>—</i>	<i>2,431.89</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	140,137.58	112,193.21	43,106.83	78,058.24
<i>Departmental</i>	<i>138,537.58</i>	<i>63,338.78</i>	<i>43,106.83</i>	<i>77,182.49</i>
General government	—	—	—	1,000.00
Protection of persons and property	5,321.42	26,758.23	—	—
Health and sanitation	20,296.10	896.71	—	119.59
Highways	41,183.80	30,062.73	43,106.83	76,062.90
Charities	—	—	—	—
Schools	71,736.26	969.53	—	—
Libraries	—	—	—	—
Recreation	—	554.84	—	—
Unclassified	—	4,096.74	—	—
<i>Public service enterprises</i>	<i>1,600.00</i>	<i>48,854.43</i>	<i>—</i>	<i>375.75</i>
Electric light	—	—	—	—
Water	1,600.00	48,854.43	—	375.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
Municipal indebtedness	192,000.00	197,500.00	139,500.00	189,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,000.00</i>	<i>24,500.00</i>	<i>7,500.00</i>	<i>19,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>173,000.00</i>	<i>132,000.00</i>	<i>170,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	315.00	30.54	37.48	346.47
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>315.00</i>	<i>30.54</i>	<i>37.48</i>	<i>346.47</i>
Refunds	634.99	468.78	257.60	1,065.75
Agency, trust, and investment	32,780.54	23,225.13	16,619.17	25,756.51
<i>Taxes and licenses for State</i>	<i>11,665.66</i>	<i>7,189.00</i>	<i>6,104.00</i>	<i>7,076.00</i>
<i>Taxes for county</i>	<i>19,195.18</i>	<i>9,692.73</i>	<i>8,472.12</i>	<i>13,246.43</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,919.70</i>	<i>6,343.40</i>	<i>2,043.05</i>	<i>5,436.08</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$224,730.20	\$185,849.19	\$163,843.25	\$203,384.46
Permanent debt (except from sinking funds)	22,000.00	24,500.00	7,500.00	19,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	140,137.58	112,193.21	43,106.83	78,058.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	170,000.00	173,000.00	132,000.00	170,000.00
Transfers (except to sinking funds) and refunds	949.99	499.32	295.08	1,412.22
Agency, trust, and investment	32,780.54	23,225.13	16,619.17	25,756.51
Total payments	\$590,598.31	\$519,266.85	\$363,364.33	\$498,111.43
<i>Balance on hand, including funds</i>	<i>32,620.93</i>	<i>30,738.40</i>	<i>26,960.81</i>	<i>4,754.07</i>
GRAND TOTAL	\$623,219.24	\$550,005.25	\$390,325.14	\$502,865.50

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
REVENUE.	\$134,890.86	\$149,647.05	\$157,456.95	\$242,024.53
General	113,632.68	129,158.06	126,924.27	201,367.58
<i>Taxes</i>	<i>102,373.88</i>	<i>112,849.37</i>	<i>122,952.86</i>	<i>197,695.51</i>
Property, poll, and income	96,110.57	102,905.37	118,059.90	194,397.59
Corporation, bank, etc.	6,263.31	9,944.00	4,892.96	3,297.92
<i>Licenses and permits</i>	<i>729.00</i>	<i>218.50</i>	<i>151.50</i>	<i>500.50</i>
<i>Fines and forfeits</i>	<i>2,849.79</i>		<i>51.50</i>	<i>157.75</i>
<i>Grants and gifts</i>	<i>7,680.01</i>	<i>16,090.19</i>	<i>3,391.43</i>	<i>3,013.82</i>
For expenses	7,680.01	16,090.19	3,391.43	3,013.82
For outlays				
<i>All other</i>			<i>376.98</i>	
Commercial	21,258.18	20,488.99	30,532.68	40,656.95
<i>Special assessments</i>			<i>339.25</i>	<i>105.67</i>
To meet expenses			339.25	
To meet outlays				105.67
<i>Privileges</i>	<i>5,147.52</i>	<i>6,992.99</i>	<i>6,847.71</i>	<i>8,452.47</i>
<i>Departmental</i>	<i>1,348.51</i>	<i>5,159.51</i>	<i>2,993.51</i>	<i>5,779.17</i>
General government	188.50	197.50	364.00	67.62
Protection of persons and property	117.28	150.14	111.27	175.30
Health and sanitation	364.10		368.49	449.95
Highways	41.25	270.12		129.60
Charities	291.56	2,697.64	1,246.27	3,134.12
Soldiers' benefits	95.00	93.00	206.00	166.00
Schools	109.27	1,638.35	591.28	957.05
Libraries	141.55	112.76	106.20	224.33
Recreation				467.70
Unclassified				7.50
<i>Public service enterprises</i>	<i>12,895.48</i>	<i>6,029.96</i>	<i>15,644.05</i>	<i>21,285.30</i>
Electric light				
Water	12,895.48	6,029.96	15,644.05	21,285.30
All other				
<i>Cemeteries</i>		<i>277.73</i>		
<i>Interest</i>	<i>1,866.67</i>	<i>2,028.80</i>	<i>4,708.16</i>	<i>5,034.34</i>
On sinking funds				
On trust and investment funds	314.60	855.23	1,778.50	964.27
All other	1,552.07	1,173.57	2,929.66	4,070.07
NON-REVENUE.	\$62,851.97	\$66,676.67	\$128,550.54	\$219,867.56
Offsets to outlays	3,000.00	1,103.32	10,414.21	27,718.22
<i>Departmental</i>	<i>3,000.00</i>	<i>1,103.32</i>	<i>10,414.21</i>	<i>27,718.22</i>
<i>Public service enterprises</i>				
<i>Cemeteries</i>				
Municipal indebtedness	51,300.00	50,000.00	96,000.00	175,000.00
<i>Loans, general purposes</i>			<i>6,000.00</i>	
<i>Loans, public service enterprises</i>				
<i>Loans, cemeteries</i>				
<i>Bonds, refunded, current year</i>				
<i>Temporary loans (including revenue loans)</i>	<i>51,300.00</i>	<i>50,000.00</i>	<i>90,000.00</i>	<i>175,000.00</i>
<i>Unpaid warrants or orders, current year</i>				
<i>Premiums</i>				
Transfers		495.07	1,200.40	984.13
<i>From sinking funds</i>				
<i>All other</i>		<i>495.07</i>	<i>1,200.40</i>	<i>984.13</i>
Refunds	67.37	692.54	522.44	853.05
Agency, trust, and investment	8,484.60	14,385.74	20,413.49	15,312.16
<i>Taxes and licenses for State</i>	<i>4,192.00</i>	<i>5,682.26</i>	<i>5,252.00</i>	<i>7,369.00</i>
<i>Taxes for county</i>	<i>4,292.60</i>	<i>7,440.00</i>	<i>5,114.58</i>	<i>7,671.87</i>
<i>Reimbursements for grade crossings</i>				
<i>Sinking and other permanent funds</i>		<i>1,263.48</i>	<i>10,046.91</i>	<i>271.29</i>
<i>All other</i>				
RECAPITULATION.				
Revenue and offsets to outlays	\$137,890.86	\$150,750.37	\$167,871.16	\$269,742.75
Premiums				
Municipal indebtedness	51,300.00	50,000.00	96,000.00	175,000.00
Transfers and refunds	67.37	1,187.61	1,722.84	1,837.18
Agency, trust, and investment	8,484.60	14,385.74	20,413.49	15,312.16
Total receipts	\$197,742.83	\$216,323.72	\$286,007.49	\$461,892.09
Balance on hand, including funds	25,980.37	18,269.37	19,633.56	47,769.87
GRAND TOTAL	\$223,723.20	\$234,593.09	\$305,641.05	\$509,661.96

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
Maintenance	\$108,303.58	\$143,023.87	\$131,946.60	\$191,890.25
<i>Departmental</i>	<i>99,865.42</i>	<i>141,038.69</i>	<i>117,051.50</i>	<i>180,685.14</i>
General government	5,650.20	6,424.77	10,273.45	12,724.84
Protection of persons and property	17,638.70	6,473.75	11,672.77	19,421.87
Health and sanitation	3,623.97	3,990.94	4,285.39	5,523.76
Highways	22,055.20	36,456.12	17,556.39	44,023.19
Charities	9,391.55	13,945.36	11,877.23	8,750.44
Soldiers' benefits	793.00	169.85	1,311.74	1,680.12
Schools	34,550.86	69,923.82	53,563.48	80,563.39
Libraries	1,507.34	1,993.23	1,846.60	3,666.04
Recreation	547.81	196.20	852.07	974.91
Pensions	—	—	—	—
Unclassified	4,106.79	1,464.65	3,812.38	3,356.58
<i>Public service enterprises</i>	<i>8,438.16</i>	<i>1,032.58</i>	<i>14,881.60</i>	<i>11,205.11</i>
Electric light	—	—	—	—
Water	8,438.16	1,022.83	14,881.60	11,205.11
All other	—	9.75	—	—
<i>Cemeteries</i>	<i>—</i>	<i>952.60</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>13.50</i>	<i>—</i>
Interest	3,401.58	1,102.83	5,402.00	12,288.95
<i>Loans, general purposes</i>	<i>1,885.68</i>	<i>1,102.83</i>	<i>6,282.00</i>	<i>11,883.95</i>
<i>Loans, public service enterprises</i>	<i>1,516.00</i>	<i>—</i>	<i>120.00</i>	<i>405.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	33,302.85	6,215.45	25,524.58	47,438.63
<i>Departmental</i>	<i>24,293.31</i>	<i>6,215.45</i>	<i>25,524.58</i>	<i>41,026.24</i>
General government	500.00	73.50	305.00	—
Protection of persons and property	4,048.75	1,000.00	800.00	53.64
Health and sanitation	—	108.82	—	—
Highways	15,463.02	4,626.67	23,724.00	39,497.41
Charities	468.00	—	—	—
Schools	2,913.54	406.46	695.58	1,475.19
Libraries	900.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>9,009.54</i>	<i>—</i>	<i>—</i>	<i>6,412.39</i>
Electric light	—	—	—	—
Water	9,009.54	—	—	6,412.39
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	60,500.00	55,000.00	102,500.00	213,853.79
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,200.00</i>	<i>5,000.00</i>	<i>12,500.00</i>	<i>24,853.79</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>51,300.00</i>	<i>50,000.00</i>	<i>90,000.00</i>	<i>189,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	495.07	1,200.40	984.13
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>495.07</i>	<i>1,200.40</i>	<i>984.13</i>
Refunds	67.37	692.54	522.44	853.05
Agency, trust, and investment	8,492.91	14,618.57	20,513.19	15,281.10
<i>Taxes and licenses for State</i>	<i>4,192.00</i>	<i>5,682.26</i>	<i>5,252.00</i>	<i>7,369.00</i>
<i>Taxes for county</i>	<i>4,292.60</i>	<i>7,440.00</i>	<i>5,114.58</i>	<i>7,671.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8.31</i>	<i>1,496.31</i>	<i>10,146.61</i>	<i>240.23</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$111,705.16	\$144,126.70	\$137,348.60	\$204,179.20
Permanent debt (except from sinking funds)	9,200.00	5,000.00	12,500.00	24,853.79
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,302.85	6,215.45	25,524.58	47,438.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	51,300.00	50,000.00	90,000.00	189,000.00
Transfers (except to sinking funds) and refunds	67.37	1,187.61	1,722.84	1,837.18
Agency, trust, and investment	8,492.91	14,618.57	20,513.19	15,281.10
Total payments	\$214,068.29	\$221,148.33	\$287,609.21	\$482,589.90
<i>Balance on hand, including funds</i>	<i>9,654.91</i>	<i>13,444.76</i>	<i>18,031.84</i>	<i>27,072.06</i>
GRAND TOTAL	\$223,723.20	\$234,593.09	\$305,641.05	\$509,661.96

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
REVENUE.	\$295,790.45	\$167,543.52	\$140,183.42	\$105,241.47
General	230,092.26	146,739.96	106,748.73	96,283.60
<i>Taxes</i>	<i>224,837.95</i>	<i>142,419.76</i>	<i>94,007.48</i>	<i>77,459.04</i>
Property, poll, and income	220,086.66	139,794.14	91,352.62	71,741.37
Corporation, bank, etc.	4,751.29	2,625.62	2,654.86	5,747.67
<i>Licenses and permits</i>	<i>578.60</i>	<i>113.00</i>	<i>177.00</i>	<i>85.00</i>
<i>Fines and forfeits</i>	<i>340.10</i>	<i>31.00</i>	<i>644.16</i>	<i>880.00</i>
<i>Grants and gifts</i>	<i>4,335.71</i>	<i>4,176.20</i>	<i>12,020.09</i>	<i>17,804.56</i>
For expenses	4,335.71	4,176.20	12,020.09	17,804.56
For outlays	—	—	—	—
All other	—	—	—	26.00
Commercial	65,698.19	20,803.56	33,434.69	8,957.87
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>13,912.18</i>	<i>4,952.73</i>	<i>5,496.06</i>	<i>4,061.99</i>
<i>Departmental</i>	<i>4,416.46</i>	<i>4,209.72</i>	<i>3,811.28</i>	<i>3,074.87</i>
General government	642.90	31.00	965.00	75.75
Protection of persons and property	49.87	34.47	723.44	54.30
Health and sanitation	42.00	292.98	—	367.86
Highways	419.25	442.04	—	—
Charities	—	2,862.38	979.09	1,290.25
Soldiers' benefits	95.00	—	360.00	174.00
Schools	2,803.94	472.66	739.15	1,062.71
Libraries	305.00	69.29	44.60	—
Recreation	3.45	—	—	—
Unclassified	54.05	4.90	—	50.00
<i>Public service enterprises</i>	<i>30,706.48</i>	<i>7,477.95</i>	<i>20,627.91</i>	<i>—</i>
Electric light	—	—	—	—
Water	30,706.48	7,477.95	20,627.91	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,200.73</i>	<i>—</i>	<i>—</i>	<i>254.00</i>
<i>Interest</i>	<i>13,463.34</i>	<i>4,163.16</i>	<i>3,499.44</i>	<i>1,567.01</i>
On sinking funds	—	—	—	—
On trust and investment funds	6,950.15	1,198.14	936.94	105.00
All other	6,513.19	2,965.02	2,562.50	1,462.01
NON-REVENUE.	\$543,590.80	\$92,112.62	\$96,088.42	\$87,289.94
Offsets to outlays	1,999.99	7,849.92	6,797.16	11,329.82
<i>Departmental</i>	<i>1,999.99</i>	<i>7,849.92</i>	<i>6,797.16</i>	<i>11,329.82</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	487,681.31	70,471.54	75,000.00	67,000.00
<i>Loans, general purposes</i>	<i>222,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>88,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds, refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>165,000.00</i>	<i>70,471.54</i>	<i>75,000.00</i>	<i>67,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>8,813.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>3,867.72</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,481.17	1,548.00	1,244.32	105.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,481.17	1,548.00	1,244.32	105.00
Refunds	3,514.69	258.59	186.37	494.27
Agency, trust, and investment	47,913.64	11,984.57	12,860.57	8,360.85
<i>Taxes and licenses for State</i>	<i>9,725.39</i>	<i>4,939.00</i>	<i>4,440.00</i>	<i>4,007.44</i>
<i>Taxes for county</i>	<i>14,078.66</i>	<i>6,984.32</i>	<i>7,616.12</i>	<i>3,835.94</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,109.59</i>	<i>61.25</i>	<i>804.45</i>	<i>517.47</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$297,790.44	\$175,393.44	\$146,980.58	\$116,571.29
Premiums	3,867.72	—	—	—
Municipal indebtedness	483,813.59	70,471.54	75,000.00	67,000.00
Transfers and refunds	5,995.86	1,806.59	1,430.69	599.27
Agency, trust, and investment	47,913.64	11,984.57	12,860.57	8,360.85
Total receipts	\$839,381.25	\$259,656.14	\$236,271.84	\$192,531.41
Balance on hand, including funds	46,625.28	259.03	40,950.58	6,418.66
GRAND TOTAL	\$886,006.53	\$259,915.17	\$277,222.42	\$198,950.07

Graded According to Population of 1930 — Continued.

PAYMENTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
Maintenance	\$204,798.91	\$145,457.21	\$125,490.50	\$97,867.84
<i>Departmental</i>	<i>182,330.79</i>	<i>137,793.89</i>	<i>116,440.94</i>	<i>97,486.84</i>
General government	15,596.18	10,500.80	8,331.67	6,226.47
Protection of persons and property	26,684.35	6,320.11	11,327.01	2,741.57
Health and sanitation	5,082.07	3,569.55	4,302.52	2,403.41
Highways	43,190.49	17,414.70	30,617.48	18,738.88
Charities	4,037.74	15,896.04	8,389.52	14,386.93
Soldiers' benefits	383.00	2,504.85	681.50	1,969.30
Schools	65,251.96	77,988.35	48,705.46	47,745.04
Libraries	8,817.16	593.52	2,094.00	1,001.53
Recreation	8,211.04	729.69	133.66	54.97
Pensions	—	—	—	—
Unclassified	5,076.80	2,276.28	1,858.12	2,218.44
<i>Public service enterprises</i>	<i>15,249.91</i>	<i>7,623.53</i>	<i>9,049.56</i>	—
Electric light	—	—	—	—
Water	15,249.91	7,623.53	9,049.56	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,218.21</i>	—	—	381.80
<i>Administration of trust funds</i>	—	39.79	—	—
Interest	14,344.77	5,111.61	2,776.30	2,611.43
<i>Loans, general purposes</i>	<i>5,142.54</i>	<i>4,071.61</i>	<i>1,022.71</i>	<i>2,611.43</i>
<i>Loans, public service enterprises</i>	<i>9,202.23</i>	<i>1,040.00</i>	<i>1,753.59</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	230,493.13	16,576.44	12,256.67	15,302.06
<i>Departmental</i>	<i>174,759.61</i>	<i>13,710.33</i>	<i>12,256.67</i>	<i>15,302.06</i>
General government	—	—	134.00	175.00
Protection of persons and property	12,000.00	—	—	2,000.00
Health and sanitation	—	—	—	1,000.00
Highways	37,945.55	12,919.18	12,122.67	8,587.97
Charities	—	—	—	—
Schools	124,259.58	300.00	—	3,411.09
Libraries	—	—	—	—
Recreation	554.48	—	—	—
Unclassified	—	491.15	—	128.00
<i>Public service enterprises</i>	<i>54,573.52</i>	<i>2,866.11</i>	—	—
Electric light	—	—	—	—
Water	54,573.52	2,866.11	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,160.00</i>	—	—	—
Municipal indebtedness	187,343.52	78,500.00	84,535.00	64,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>22,171.02</i>	<i>8,500.00</i>	<i>4,535.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>165,000.00</i>	<i>70,000.00</i>	<i>80,000.00</i>	<i>62,000.00</i>
<i>Warrants or orders, previous years</i>	<i>172.50</i>	—	—	—
Transfers	2,481.17	1,548.00	1,244.32	105.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,481.17</i>	<i>1,548.00</i>	<i>1,244.32</i>	<i>105.00</i>
Refunds	3,514.69	258.59	186.37	494.27
Agency, trust, and investment	49,851.40	12,394.86	12,553.19	11,885.85
<i>Taxes and licenses for State</i>	<i>9,725.39</i>	<i>4,889.00</i>	<i>4,440.00</i>	<i>4,007.44</i>
<i>Taxes for county</i>	<i>14,078.66</i>	<i>6,984.32</i>	<i>7,616.12</i>	<i>3,835.94</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>26,047.35</i>	<i>471.54</i>	<i>497.07</i>	<i>4,042.47</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$219,143.68	\$150,568.82	\$128,266.80	\$100,479.27
Permanent debt (except from sinking funds)	22,171.02	8,500.00	4,535.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	230,493.13	16,576.44	12,256.67	15,302.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	165,172.50	70,000.00	80,000.00	62,000.00
Transfers (except to sinking funds) and refunds	5,995.86	1,806.59	1,430.69	599.27
Agency, trust, and investment	49,851.40	12,394.86	12,553.19	11,885.85
Total payments	\$692,827.59	\$259,846.71	\$239,042.35	\$192,766.45
Balance on hand, including funds	193,178.94	68.46	38,180.07	6,183.62
GRAND TOTAL	\$886,006.53	\$259,915.17	\$277,222.42	\$198,950.07

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
REVENUE.	\$153,942.59	\$113,581.72	\$91,220.98	\$472,644.59
General	123,523.67	103,146.03	78,327.94	407,250.36
<i>Taxes</i>	<i>113,634.90</i>	<i>100,274.62</i>	<i>53,604.40</i>	<i>398,734.96</i>
Property, poll, and income	108,764.08	88,315.49	52,527.97	391,266.57
Corporation, bank, etc.	4,870.82	11,959.03	1,076.43	7,468.39
<i>Licenses and permits</i>	<i>159.00</i>	<i>196.60</i>	<i>110.50</i>	<i>837.00</i>
<i>Fines and forfeits</i>	<i>70.00</i>	<i>299.04</i>	<i>270.56</i>	<i>608.10</i>
<i>Grants and gifts</i>	<i>9,659.77</i>	<i>2,375.97</i>	<i>24,342.48</i>	<i>7,070.30</i>
For expenses	9,659.77	2,375.97	24,342.48	7,070.30
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	30,418.92	10,435.69	12,893.04	65,394.23
<i>Special assessments</i>	<i>52.68</i>	—	—	<i>6,884.33</i>
To meet expenses	—	—	—	2,884.33
To meet outlays	52.68	—	—	4,000.00
<i>Privileges</i>	<i>5,876.64</i>	<i>7,175.17</i>	<i>3,689.74</i>	<i>15,738.84</i>
<i>Departmental</i>	<i>9,087.53</i>	<i>2,465.05</i>	<i>6,021.85</i>	<i>2,760.06</i>
General government	1,469.10	56.00	84.50	167.02
Protection of persons and property	22.48	50.13	80.50	150.22
Health and sanitation	260.71	732.30	42.00	150.00
Highways	6.59	—	—	117.25
Charities	5,038.24	1,060.16	—	918.52
Soldiers' benefits	769.99	178.00	456.00	426.00
Schools	1,483.35	295.48	5,333.85	829.05
Libraries	34.29	39.86	—	—
Recreation	—	—	—	—
Unclassified	2.78	53.12	25.00	2.00
<i>Public service enterprises</i>	<i>10,805.56</i>	—	—	<i>31,768.58</i>
Electric light	—	—	—	—
Water	10,805.56	—	—	31,768.58
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>426.92</i>	—
<i>Interest</i>	<i>4,596.51</i>	<i>795.47</i>	<i>2,754.53</i>	<i>8,242.42</i>
On sinking funds	—	—	—	—
On trust and investment funds	744.64	191.56	1,662.81	854.14
All other	3,851.87	603.91	1,091.72	7,388.28
NON-REVENUE.	\$208,097.41	\$89,273.28	\$93,123.42	\$1,212,695.03
Offsets to outlays	31,795.02	16,697.05	33,058.09	2,432.25
<i>Departmental</i>	<i>31,795.02</i>	<i>16,697.05</i>	<i>33,058.09</i>	<i>2,432.25</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	129,350.00	60,000.00	47,830.04	1,169,547.50
<i>Loans, general purposes</i>	<i>18,350.00</i>	—	<i>1,500.00</i>	<i>10,000.00</i>
<i>Loans, public service enterprises</i>	<i>1,000.00</i>	—	—	<i>750,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>6,330.04</i>	—
<i>Premiums</i>	—	—	—	<i>9,547.50</i>
Transfers	18,000.00	—	655.00	56.40
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	18,000.00	—	655.00	56.40
Refunds	153.35	157.95	81.58	1,392.99
Agency, trust, and investment	28,799.04	12,418.28	11,498.71	39,265.89
<i>Taxes and licenses for State</i>	<i>4,765.00</i>	<i>5,975.00</i>	<i>2,849.00</i>	<i>13,082.00</i>
<i>Taxes for county</i>	<i>4,566.59</i>	<i>6,086.47</i>	<i>6,308.35</i>	<i>26,159.72</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>19,467.45</i>	<i>556.81</i>	<i>2,341.36</i>	<i>24.17</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$185,737.61	\$130,278.77	\$124,279.07	\$475,076.84
Premiums	—	—	—	9,547.50
Municipal indebtedness	129,350.00	60,000.00	47,830.04	1,160,000.00
Transfers and refunds	18,153.35	157.95	736.58	1,449.39
Agency, trust, and investment	28,799.04	12,418.28	11,498.71	39,265.89
Total receipts	\$362,040.00	\$202,855.00	\$184,344.40	\$1,685,339.62
Balance on hand, including funds	8,616.32	25,819.36	7,126.62	20,564.97
GRAND TOTAL	\$370,656.32	\$228,674.36	\$191,471.02	\$1,705,904.59

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
Maintenance	\$124,570.37	\$97,999.54	\$85,883.00	\$382,126.64
<i>Departmental</i>	<i>119,144.81</i>	<i>97,999.54</i>	<i>85,088.48</i>	<i>356,664.64</i>
General government	10,472.34	6,213.30	3,729.04	26,402.54
Protection of persons and property	8,683.18	4,470.13	4,296.79	100,781.88
Health and sanitation	4,530.15	6,835.14	1,459.21	21,747.20
Highways	25,868.62	6,452.48	20,650.95	82,755.87
Charities	15,063.76	12,736.37	8,941.28	21,769.13
Soldiers' benefits	3,252.10	349.00	446.00	4,420.41
Schools	47,567.95	58,834.80	42,853.28	85,147.66
Libraries	1,199.84	1,590.77	809.71	2,995.62
Recreation	1,150.34	70.67	63.11	3,852.35
Pensions	—	—	—	—
Unclassified	1,356.53	446.88	1,839.11	6,791.88
<i>Public service enterprises</i>	<i>5,425.66</i>	<i>—</i>	<i>—</i>	<i>26,416.70</i>
Electric light	—	—	—	—
Water	5,425.66	—	—	25,415.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>794.52</i>	<i>46.40</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,948.83	865.00	2,295.87	15,377.38
<i>Loans, general purposes</i>	<i>4,697.68</i>	<i>865.00</i>	<i>2,295.87</i>	<i>15,377.38</i>
<i>Loans, public service enterprises</i>	<i>2,251.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	74,135.79	34,968.84	45,266.28	867,345.25
<i>Departmental</i>	<i>71,519.63</i>	<i>34,968.84</i>	<i>45,266.28</i>	<i>106,993.64</i>
General government	18,000.00	—	—	8,282.16
Protection of persons and property	8,573.50	—	624.05	28,856.85
Health and sanitation	—	524.00	1,563.43	14,000.00
Highways	44,204.18	33,728.32	42,638.92	50,935.63
Charities	—	—	—	—
Schools	105.20	538.76	439.88	3,299.00
Libraries	—	177.76	—	—
Recreation	636.65	—	—	100.00
Unclassified	—	—	—	1,520.00
<i>Public service enterprises</i>	<i>2,616.26</i>	<i>—</i>	<i>—</i>	<i>760,351.61</i>
Electric light	—	—	—	—
Water	2,616.26	—	—	760,351.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	125,500.00	61,000.00	45,000.00	347,150.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,500.00</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>47,150.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	18,000.00	—	655.00	56.40
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>18,000.00</i>	<i>—</i>	<i>655.00</i>	<i>56.40</i>
Refunds	153.35	157.95	81.58	1,392.99
Agency, trust, and investment	11,543.68	12,609.84	10,293.56	39,265.13
<i>Taxes and licenses for State</i>	<i>4,765.00</i>	<i>5,975.00</i>	<i>2,849.00</i>	<i>13,082.00</i>
<i>Taxes for county</i>	<i>4,566.69</i>	<i>6,086.47</i>	<i>6,308.35</i>	<i>26,159.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,212.09</i>	<i>548.37</i>	<i>1,136.21</i>	<i>23.41</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$131,519.20	\$98,864.54	\$88,178.87	\$397,504.02
Permanent debt (except from sinking funds)	15,500.00	1,000.00	5,000.00	47,150.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	74,135.79	34,968.84	45,266.28	867,345.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,000.00	60,000.00	40,000.00	300,000.00
Transfers (except to sinking funds) and refunds	18,153.35	157.95	736.58	1,449.39
Agency, trust, and investment	11,543.68	12,609.84	10,293.56	39,265.13
Total payments	\$360,852.02	\$207,601.17	\$189,475.29	\$1,652,713.79
Balance on hand, including funds	9,804.80	21,073.19	1,995.78	53,190.80
GRAND TOTAL	\$370,656.32	\$228,674.36	\$191,471.02	\$1,705,904.59

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
REVENUE.	\$334,424.04	\$170,567.06	\$135,640.56	\$135,533.17
General	303,669.57	139,757.16	96,271.23	119,518.84
<i>Taxes</i>	<i>298,841.77</i>	<i>135,935.52</i>	<i>84,460.87</i>	<i>116,688.56</i>
Property, poll, and income	292,668.10	131,973.47	78,803.19	95,638.81
Corporation, bank, etc.	6,173.67	3,962.05	5,657.68	21,049.75
<i>Licenses and permits</i>	<i>149.75</i>	<i>604.00</i>	<i>137.60</i>	<i>160.00</i>
<i>Fines and forfeits</i>	<i>189.75</i>	<i>\$21.81</i>	<i>46.30</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>4,488.30</i>	<i>2,995.83</i>	<i>11,626.56</i>	<i>2,675.28</i>
For expenses	4,488.30	2,995.83	11,626.56	2,675.28
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	30,754.47	30,809.90	39,369.33	16,014.33
<i>Special assessments</i>	<i>318.40</i>	<i>39.60</i>	<i>104.80</i>	<i>—</i>
To meet expenses	318.40	—	104.80	—
To meet outlays	—	39.60	—	—
<i>Privileges</i>	<i>12,596.79</i>	<i>5,924.28</i>	<i>5,475.02</i>	<i>5,241.24</i>
<i>Departmental</i>	<i>11,338.80</i>	<i>5,790.02</i>	<i>13,281.94</i>	<i>7,043.67</i>
General government	1,185.86	398.95	1,702.50	1,965.50
Protection of persons and property	742.92	170.10	75.41	681.41
Health and sanitation	231.43	62.15	—	350.00
Highways	—	2,072.30	608.93	149.50
Charities	4,972.95	2,268.85	7,872.80	705.35
Soldiers' benefits	444.00	72.00	30.00	95.00
Schools	3,723.68	719.44	2,739.30	2,901.45
Libraries	—	—	216.50	195.46
Recreation	3.00	—	—	—
Unclassified	34.96	26.23	36.50	—
<i>Public service enterprises</i>	<i>—</i>	<i>15,172.86</i>	<i>12,221.52</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	15,172.86	12,221.52	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>471.84</i>	<i>—</i>	<i>3,113.90</i>	<i>9.22</i>
<i>Interest</i>	<i>6,029.14</i>	<i>3,883.14</i>	<i>5,172.15</i>	<i>3,720.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,591.58	928.89	1,962.32	2,972.20
All other	3,437.56	2,954.25	3,209.83	748.00
NON-REVENUE.	\$179,050.41	\$106,842.56	\$64,709.38	\$68,115.71
Offsets to outlays	—	11,511.56	5,883.96	—
<i>Departmental</i>	<i>—</i>	<i>11,511.56</i>	<i>5,883.96</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	150,160.72	82,500.00	40,000.00	50,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>7,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>75,000.00</i>	<i>40,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>160.72</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,107.50	547.10	2,050.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,107.50	547.10	2,050.00	—
Refunds	1,165.58	326.72	536.34	107.86
Agency, trust, and investment	26,616.61	11,957.18	16,239.08	18,007.85
<i>Taxes and licenses for State</i>	<i>10,851.25</i>	<i>5,055.00</i>	<i>4,282.00</i>	<i>7,031.63</i>
<i>Taxes for county</i>	<i>11,964.47</i>	<i>6,852.45</i>	<i>5,400.00</i>	<i>9,720.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,800.89</i>	<i>49.73</i>	<i>6,557.08</i>	<i>1,256.22</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$334,424.04	\$182,078.62	\$141,524.52	\$135,533.17
Premiums	—	—	—	—
Municipal indebtedness	150,160.72	82,500.00	40,000.00	50,000.00
Transfers and refunds	2,273.08	873.82	2,586.34	107.86
Agency, trust, and investment	26,616.61	11,957.18	16,239.08	18,007.85
Total receipts	\$513,474.45	\$277,409.62	\$200,349.94	\$203,648.88
Balance on hand, including funds	53,264.23	81,857.76	34,844.83	52,877.47
GRAND TOTAL	\$566,738.68	\$359,267.38	\$235,194.77	\$256,526.35

Graded According to Population of 1930 — Continued.

PAYMENTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
Maintenance	\$291,377.94	\$117,301.18	\$114,040.73	\$127,618.82
<i>Departmental</i>	<i>290,317.71</i>	<i>110,481.15</i>	<i>101,095.54</i>	<i>127,509.60</i>
General government	19,877.99	11,411.79	8,082.58	7,452.98
Protection of persons and property	67,671.14	16,739.40	6,623.13	22,549.05
Health and sanitation	11,986.92	3,207.75	3,367.07	4,553.19
Highways	75,542.97	20,310.99	24,414.83	16,390.70
Charities	19,110.52	12,650.15	16,680.52	11,717.64
Soldiers' benefits	2,089.39	196.75	471.74	1,460.00
Schools	78,489.26	41,899.35	35,331.25	53,139.73
Libraries	6,782.61	2,000.00	2,724.58	6,311.52
Recreation	5,712.42	658.14	131.48	3,413.23
Pensions	—	—	—	—
Unclassified	3,054.49	1,406.83	3,268.36	521.56
<i>Public service enterprises</i>	<i>—</i>	<i>6,820.03</i>	<i>9,872.14</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,820.03	9,872.14	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,031.63</i>	<i>—</i>	<i>3,073.05</i>	<i>109.22</i>
Administration of trust funds	28.60	—	—	—
Interest	7,300.35	9,508.12	2,107.50	4,405.05
<i>Loans, general purposes</i>	<i>7,300.35</i>	<i>8,018.12</i>	<i>2,107.50</i>	<i>4,405.05</i>
Loans, public service enterprises	—	1,490.00	—	—
Loans, cemeteries	—	—	—	—
Outlays	34,469.54	99,398.14	13,425.89	1,150.00
<i>Departmental</i>	<i>28,974.08</i>	<i>98,629.06</i>	<i>11,979.97</i>	<i>1,150.00</i>
General government	4,436.58	—	125.00	—
Protection of persons and property	5,383.56	—	—	—
Health and sanitation	422.18	—	—	—
Highways	15,445.85	22,245.01	11,854.97	950.00
Charities	—	—	—	—
Schools	3,285.91	76,384.05	—	—
Libraries	—	—	—	—
Recreation	—	—	—	200.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>769.08</i>	<i>1,445.92</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	769.08	1,445.92	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,495.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	164,010.51	114,500.00	44,000.00	57,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	14,010.51	17,500.00	4,000.00	7,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	150,000.00	97,000.00	40,000.00	50,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	1,107.50	547.10	2,050.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,107.50	547.10	2,050.00	—
Refunds	1,165.58	326.72	536.34	107.86
Agency, trust, and investment	27,497.48	12,046.68	16,151.40	17,956.84
<i>Taxes and licenses for State</i>	<i>10,851.25</i>	<i>5,055.00</i>	<i>4,282.00</i>	<i>7,031.63</i>
Taxes for county	11,964.47	6,862.45	5,400.00	9,720.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	4,681.76	139.23	6,469.40	1,205.21
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$298,678.29	\$126,809.30	\$116,148.23	\$132,023.87
Permanent debt (except from sinking funds)	14,010.51	17,500.00	4,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,469.54	99,398.14	13,425.89	1,150.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	97,000.00	40,000.00	50,000.00
Transfers (except to sinking funds and refunds)	2,273.08	873.82	2,586.34	107.86
Agency, trust, and investment	27,497.48	12,046.68	16,151.40	17,956.84
Total payments	\$526,928.90	\$353,627.94	\$192,311.86	\$208,238.57
Balance on hand, including funds	39,809.78	5,639.44	42,882.91	48,287.78
GRAND TOTAL	\$566,738.68	\$359,267.38	\$235,194.77	\$256,526.35

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
REVENUE.	\$173,057.01	\$162,246.59	\$124,574.37	\$242,501.69
General	135,807.42	121,386.22	104,204.14	217,841.88
<i>Taxes</i>	<i>132,785.49</i>	<i>110,421.72</i>	<i>94,599.04</i>	<i>211,193.10</i>
Property, poll, and income	130,196.58	99,367.49	93,107.91	204,257.94
Corporation, bank, etc.	2,588.91	11,054.23	1,491.13	6,935.16
<i>Licenses and permits</i>	<i>243.75</i>	<i>196.50</i>	<i>210.00</i>	<i>532.50</i>
<i>Fines and forfeits</i>	<i>191.66</i>	<i>301.75</i>	<i>95.00</i>	<i>1,493.15</i>
<i>Grants and gifts</i>	<i>2,586.52</i>	<i>10,466.25</i>	<i>9,300.10</i>	<i>4,623.13</i>
For expenses	2,586.52	10,466.25	9,300.10	4,623.13
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	37,249.59	40,860.37	20,370.23	24,659.81
<i>Special assessments</i>	<i>258.50</i>	<i>34.50</i>	—	—
To meet expenses	258.50	34.50	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,695.78</i>	<i>6,746.71</i>	<i>4,072.25</i>	<i>14,634.16</i>
<i>Departmental</i>	<i>10,254.71</i>	<i>11,048.46</i>	<i>3,416.96</i>	<i>5,838.01</i>
General government	433.37	177.00	207.80	1,059.19
Protection of persons and property	356.06	—	39.54	232.47
Health and sanitation	12.90	—	419.10	59.50
Highways	5,505.64	153.54	142.00	615.53
Charities	1,536.16	10,315.32	1,154.87	1,393.03
Soldiers' benefits	957.00	237.00	71.00	318.00
Schools	1,386.97	20.22	942.32	1,981.41
Libraries	66.61	128.38	149.36	29.52
Recreation	—	—	—	—
Unclassified	—	17.00	291.47	149.36
<i>Public service enterprises</i>	<i>11,538.46</i>	<i>16,955.73</i>	<i>9,108.32</i>	—
Electric light	—	—	—	—
Water	11,538.46	16,955.73	9,108.32	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>762.15</i>	<i>1,088.02</i>	<i>1,236.86</i>	—
<i>Interest</i>	<i>4,739.99</i>	<i>4,986.95</i>	<i>2,535.84</i>	<i>4,187.64</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,678.83	2,482.16	1,341.17	907.67
All other	3,061.16	2,504.79	1,194.67	3,279.97
NON-REVENUE.	\$214,984.27	\$77,584.93	\$64,819.79	\$65,920.98
Offsets to outlays	20,604.09	16,948.57	—	1,034.18
<i>Departmental</i>	<i>20,669.84</i>	<i>16,948.57</i>	—	<i>1,034.18</i>
Public service enterprises	—	—	—	—
<i>Cemeteries</i>	<i>34.25</i>	—	—	—
Municipal indebtedness	169,220.50	45,000.00	40,000.00	25,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	<i>35,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>134,000.00</i>	<i>45,000.00</i>	<i>40,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>220.50</i>	—	—	—
Transfers	8.00	2,456.00	2,542.96	1,166.29
<i>From sinking funds</i>	—	—	—	—
All other	8.00	2,456.00	2,542.96	1,166.29
Refunds	1,375.98	355.34	2.72	593.41
Agency, trust, and investment	23,775.70	12,825.02	22,274.11	38,127.10
<i>Taxes and licenses for State</i>	<i>6,337.00</i>	<i>4,775.00</i>	<i>4,163.80</i>	<i>10,024.45</i>
<i>Taxes for county</i>	<i>8,970.48</i>	<i>6,354.09</i>	<i>5,520.00</i>	<i>26,933.17</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>8,468.22</i>	<i>1,695.93</i>	<i>12,590.31</i>	<i>1,169.48</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$193,661.10	\$179,195.16	\$124,574.37	\$243,535.87
Premiums	220.50	—	—	—
Municipal indebtedness	169,000.00	45,000.00	40,000.00	25,000.00
Transfers and refunds	1,383.98	2,811.34	2,545.68	1,759.70
Agency, trust, and investment	23,775.70	12,825.02	22,274.11	38,127.10
Total receipts	\$388,041.28	\$239,831.52	\$199,394.16	\$308,422.67
<i>Balance on hand, including funds</i>	<i>10,419.18</i>	<i>23,695.57</i>	<i>8,266.04</i>	<i>67,685.99</i>
GRAND TOTAL	\$398,460.46	\$263,527.09	\$197,660.20	\$376,108.66

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
Maintenance	\$149,861.44	\$122,450.37	\$114,266.76	\$179,259.28
<i>Departmental</i>	<i>135,144.93</i>	<i>114,737.95</i>	<i>102,898.27</i>	<i>179,034.28</i>
General government	10,074.18	6,030.34	10,832.88	15,575.93
Protection of persons and property	12,036.23	11,935.99	12,101.75	24,325.46
Health and sanitation	4,291.33	2,310.72	3,614.51	8,379.77
Highways	35,014.77	29,889.78	20,169.50	29,117.00
Charities	10,590.50	18,258.49	9,383.83	12,423.72
Soldiers' benefits	2,453.69	238.00	165.75	1,016.33
Schools	52,222.21	40,784.82	39,030.04	79,578.44
Libraries	5,444.55	3,366.58	4,689.46	5,054.96
Recreation	354.56	447.72	555.49	855.46
Pensions	—	—	—	—
Unclassified	2,662.91	1,525.51	2,355.06	2,707.21
<i>Public service enterprises</i>	<i>11,918.75</i>	<i>6,034.33</i>	<i>7,673.17</i>	<i>225.00</i>
Electric light	—	—	—	—
Water	11,918.75	6,034.33	7,663.17	—
All other	—	—	10.00	225.00
<i>Cemeteries</i>	<i>2,797.76</i>	<i>1,628.09</i>	<i>3,695.32</i>	<i>—</i>
Administration of trust funds	—	—	—	—
Interest	5,566.94	1,737.75	1,447.10	2,277.16
<i>Loans, general purposes</i>	<i>3,608.71</i>	<i>547.75</i>	<i>1,447.10</i>	<i>2,277.16</i>
<i>Loans, public service enterprises</i>	<i>1,958.23</i>	<i>1,190.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	81,621.36	33,917.13	9,285.20	35,679.85
<i>Departmental</i>	<i>39,772.61</i>	<i>33,660.03</i>	<i>9,285.20</i>	<i>34,620.83</i>
General government	541.58	—	—	2,392.84
Protection of persons and property	403.75	6,900.00	—	9,717.32
Health and sanitation	—	—	—	—
Highways	38,513.48	26,578.95	9,285.20	21,697.61
Charities	—	—	—	—
Schools	—	181.08	—	513.06
Libraries	—	—	—	—
Recreation	313.80	—	—	300.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>41,586.48</i>	<i>257.10</i>	<i>—</i>	<i>1,059.02</i>
Electric light	—	—	—	—
Water	41,586.48	257.10	—	—
All other	—	—	—	1,059.02
<i>Cemeteries</i>	<i>262.27</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	123,250.00	65,500.00	46,500.00	33,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,250.00</i>	<i>15,500.00</i>	<i>6,500.00</i>	<i>8,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>114,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8.00	2,456.00	2,542.96	1,166.29
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8.00</i>	<i>2,456.00</i>	<i>2,542.96</i>	<i>1,166.29</i>
Refunds	1,375.98	355.34	2.72	593.41
Agency, trust, and investment	23,630.17	12,840.39	22,541.05	37,920.07
<i>Taxes and licenses for State</i>	<i>6,337.00</i>	<i>4,775.00</i>	<i>4,163.80</i>	<i>10,024.45</i>
<i>Taxes for county</i>	<i>8,970.48</i>	<i>6,354.09</i>	<i>6,520.00</i>	<i>26,933.17</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,322.69</i>	<i>1,711.30</i>	<i>12,857.25</i>	<i>962.45</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$155,428.38	\$124,188.12	\$115,713.86	\$181,536.44
Permanent debt (except from sinking funds)	9,250.00	15,500.00	6,500.00	8,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	81,621.36	33,917.13	9,285.20	35,679.85
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	114,000.00	60,000.00	40,000.00	25,000.00
Transfers (except to sinking funds) and refunds	1,383.98	2,811.34	2,545.68	1,759.70
Agency, trust, and investment	23,630.17	12,840.39	22,541.05	37,920.07
Total payments	\$385,313.89	\$239,256.98	\$196,585.79	\$290,146.06
Balance on hand, including funds	13,146.67	24,270.11	1,074.41	85,962.60
GRAND TOTAL	\$398,460.46	\$263,527.09	\$197,660.20	\$376,108.66

Includes \$500 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
REVENUE.	\$137,110.86	\$135,242.81	\$174,819.85	\$188,571.50
General	116,699.67	114,050.25	142,516.59	172,143.97
<i>Taxes</i>	<i>111,438.38</i>	<i>106,136.93</i>	<i>123,009.91</i>	<i>169,153.58</i>
Property, poll, and income	107,675.93	104,264.24	112,510.33	160,892.75
Corporation, bank, etc.	3,762.45	1,872.69	10,499.58	8,260.83
<i>Licenses and permits</i>	<i>528.50</i>	<i>232.50</i>	<i>271.50</i>	<i>199.50</i>
<i>Fines and forfeits</i>	<i>465.00</i>	<i>98.51</i>	<i>447.35</i>	<i>126.40</i>
<i>Grants and gifts</i>	<i>4,462.66</i>	<i>7,582.31</i>	<i>18,787.83</i>	<i>2,664.49</i>
For expenses	4,462.66	7,582.31	4,526.64	2,664.49
For outlays	—	—	14,261.19	—
All other	5.13	—	—	—
Commercial	20,411.19	21,192.56	32,303.26	16,427.53
<i>Special assessments</i>	<i>317.49</i>	<i>111.20</i>	<i>475.26</i>	<i>—</i>
To meet expenses	—	111.20	475.26	—
To meet outlays	317.49	—	—	—
<i>Privileges</i>	<i>5,904.42</i>	<i>6,889.90</i>	<i>7,955.69</i>	<i>8,804.82</i>
<i>Departmental</i>	<i>11,862.53</i>	<i>10,533.73</i>	<i>6,105.00</i>	<i>5,253.63</i>
General government	37.70	388.75	24.50	2,545.81
Protection of persons and property	87.90	21.75	184.66	14.70
Health and sanitation	103.75	454.16	286.70	—
Highways	25.00	3,628.50	—	790.19
Charities	1,604.27	3,329.19	1,675.71	266.67
Soldiers' benefits	279.50	367.50	737.00	—
Schools	9,634.41	2,227.68	3,040.61	1,636.26
Libraries	—	116.20	135.82	—
Recreation	—	—	—	—
Unclassified	90.00	—	20.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>10,076.79</i>	<i>16.40</i>
Electric light	—	—	—	—
Water	—	—	10,076.79	—
All other	—	—	—	16.40
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,091.08</i>	<i>406.40</i>
<i>Interest</i>	<i>2,326.75</i>	<i>3,657.73</i>	<i>6,599.44</i>	<i>1,946.28</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	425.70	3,003.55	570.91
All other	2,326.75	3,232.03	3,595.89	1,375.37
NON-REVENUE.	\$103,280.86	\$159,026.88	\$213,655.06	\$167,326.06
Offsets to outlays	4,994.15	31,312.43	15,726.76	9,431.04
<i>Departmental</i>	<i>4,994.15</i>	<i>31,312.43</i>	<i>7,474.70</i>	<i>9,431.04</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>8,252.06</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	80,000.00	114,883.60	169,099.84	123,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>39,700.00</i>	<i>39,000.00</i>	<i>3,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>75,000.00</i>	<i>130,000.00</i>	<i>120,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>183.60</i>	<i>99.84</i>	<i>—</i>
Transfers	—	480.00	638.99	570.91
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	480.00	638.99	570.91
Refunds	297.53	951.72	1,541.70	755.93
Agency, trust, and investment	17,989.18	11,399.13	26,647.77	33,568.18
<i>Taxes and licenses for State</i>	<i>6,125.00</i>	<i>4,755.00</i>	<i>4,770.29</i>	<i>7,574.69</i>
<i>Taxes for county</i>	<i>11,783.38</i>	<i>6,478.68</i>	<i>8,443.96</i>	<i>15,993.49</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>80.80</i>	<i>165.45</i>	<i>13,433.52</i>	<i>10,000.00</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$142,105.01	\$166,555.24	\$190,546.61	\$198,002.54
Premiums	—	183.60	99.84	—
Municipal indebtedness	80,000.00	114,700.00	169,000.00	123,000.00
Transfers and refunds	297.53	1,431.72	2,180.69	1,326.84
Agency, trust, and investment	17,989.18	11,399.13	26,647.77	33,568.18
Total receipts	\$240,391.72	\$294,269.69	\$388,474.91	\$355,897.56
Balance on hand, including funds	15,521.27	37,388.92	43,511.09	11,452.67
GRAND TOTAL	\$255,912.99	\$331,658.61	\$431,986.00	\$367,350.23

Graded According to Population of 1930 — Continued.

PAYMENTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
Maintenance	\$118,828.97	\$124,102.99	\$129,914.45	\$178,648.03
<i>Departmental</i>	<i>118,606.17</i>	<i>123,765.06</i>	<i>123,982.00</i>	<i>176,601.85</i>
General government	6,758.90	7,293.45	9,722.22	15,751.72
Protection of persons and property	5,687.89	13,493.21	6,903.18	13,147.44
Health and sanitation	4,140.83	4,506.09	4,750.73	13,917.27
Highways	16,951.39	27,444.36	20,476.28	44,512.20
Charities	10,885.41	19,490.29	19,834.86	16,297.13
Soldiers' benefits	527.50	2,060.50	1,456.08	1,092.17
Schools	70,724.70	41,935.72	56,513.75	66,592.05
Libraries	2,371.13	1,969.79	2,285.13	363.50
Recreation	165.98	307.56	216.64	78.00
Pensions	—	2,540.00	—	—
Unclassified	392.44	2,724.09	1,823.13	4,850.37
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,916.82</i>	<i>292.85</i>
Electric light	—	—	—	—
Water	—	—	3,916.82	—
All other	—	—	—	292.85
<i>Cemeteries</i>	<i>222.80</i>	<i>337.93</i>	<i>2,015.63</i>	<i>1,753.33</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,988.43	3,115.83	18,008.85	2,222.26
<i>Loans, general purposes</i>	<i>6,988.43</i>	<i>3,115.83</i>	<i>4,248.85</i>	<i>2,222.26</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>13,760.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,105.32	95,945.17	89,188.80	37,104.61
<i>Departmental</i>	<i>10,054.33</i>	<i>95,945.17</i>	<i>60,437.10</i>	<i>34,241.57</i>
General government	—	—	1,100.00	80.35
Protection of persons and property	150.00	22,492.61	—	3,600.00
Health and sanitation	—	—	—	—
Highways	9,227.14	33,883.40	4,284.16	29,571.47
Charities	—	—	765.82	—
Schools	677.19	39,569.16	53,739.22	446.10
Libraries	—	—	—	—
Recreation	—	—	467.30	—
Unclassified	—	—	80.60	543.65
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>28,751.70</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	28,751.70	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>50.99</i>	<i>—</i>	<i>—</i>	<i>2,863.04</i>
Municipal indebtedness	82,000.00	71,700.00	154,000.00	114,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>11,700.00</i>	<i>24,000.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>60,000.00</i>	<i>130,000.00</i>	<i>105,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	480.00	638.99	570.91
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>480.00</i>	<i>638.99</i>	<i>570.91</i>
Refunds	297.53	951.72	1,541.70	755.93
Agency, trust, and investment	17,908.38	11,349.83	31,212.13	33,568.18
<i>Taxes and licenses for State</i>	<i>6,125.00</i>	<i>4,765.00</i>	<i>4,770.29</i>	<i>7,674.69</i>
<i>Taxes for county</i>	<i>11,783.38</i>	<i>6,478.68</i>	<i>8,443.96</i>	<i>15,993.49</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>116.15</i>	<i>17,997.88</i>	<i>10,000.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$125,817.40	\$127,218.82	\$147,923.30	\$180,870.29
Permanent debt (except from sinking funds)	12,000.00	11,700.00	24,000.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,105.32	95,945.17	89,188.80	37,104.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	60,000.00	130,000.00	105,000.00
Transfers (except to sinking funds) and refunds	297.53	1,431.72	2,180.69	1,326.84
Agency, trust, and investment	17,908.38	11,349.83	31,212.13	33,568.18
Total payments	\$236,128.63	\$307,645.54	\$424,504.92	\$366,869.92
Balance on hand, including funds	19,784.36	24,013.07	7,481.08	480.31
GRAND TOTAL	\$255,912.99	\$331,658.61	\$431,986.00	\$367,350.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
REVENUE.	\$120,352.40	\$140,619.40	\$118,584.19	\$134,923.41
General	93,198.52	126,440.04	108,078.28	101,204.66
Taxes	78,494.55	107,399.26	88,723.27	98,759.44
Property, poll, and income	72,331.23	101,157.18	86,635.19	94,818.89
Corporation, bank, etc.	6,163.32	6,242.08	2,088.08	3,940.55
Licenses and permits	203.60	259.00	70.00	78.00
Fines and forfeits	590.46	794.40	149.58	371.15
Grants and gifts	13,910.01	17,987.38	19,135.43	1,996.07
For expenses	13,910.01	17,987.38	19,135.43	1,996.07
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	27,153.88	14,179.36	10,505.91	33,718.75
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	5,436.49	4,862.49	4,166.15	6,201.09
Departmental	1,556.16	1,646.36	3,257.34	6,920.55
General government	93.00	.40	41.00	320.00
Protection of persons and property	70.45	76.24	55.21	228.82
Health and sanitation	—	398.40	200.00	—
Highways	—	—	—	15.00
Charities	569.29	812.35	1,312.44	4,812.81
Soldiers' benefits	95.00	—	320.00	426.00
Schools	193.92	313.36	1,234.03	669.90
Libraries	—	41.61	14.66	81.26
Recreation	—	—	—	363.76
Unclassified	1,534.50	4.00	80.00	—
Public service enterprises	17,373.09	5,411.68	—	13,876.90
Electric light	—	—	—	—
Water	17,373.09	5,411.68	—	13,876.90
All other	—	—	—	—
Cemeteries	697.95	126.58	576.32	5.00
Interest	2,090.19	2,142.25	2,506.10	6,716.21
On sinking funds	—	—	—	—
On trust and investment funds	894.98	210.12	50.63	5,076.32
All other	1,195.21	1,932.13	2,455.47	1,638.89
NON-REVENUE.	\$106,977.45	\$121,840.09	\$67,676.64	\$87,610.92
Offsets to outlays	8,380.12	14,389.34	15,562.17	9,438.62
Departmental	8,380.12	12,928.82	15,562.17	9,438.62
Public service enterprises	—	1,460.52	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	79,300.00	95,000.00	35,000.00	55,900.00
Loans, general purposes	2,500.00	—	—	—
Loans, public service enterprises	—	—	—	5,900.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	76,800.00	95,000.00	35,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	612.65	257.05	2,202.00	2,996.70
From sinking funds	—	—	—	—
All other	612.65	257.05	2,202.00	2,996.70
Refunds	153.86	353.06	78.60	1,082.60
Agency, trust, and investment	18,530.82	11,840.64	14,833.87	18,193.00
Taxes and licenses for State	3,846.00	4,456.00	4,177.80	5,331.00
Taxes for county	3,580.28	6,715.70	10,006.35	9,765.50
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	10,029.55	668.94	649.72	3,093.50
All other	1,074.99	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$128,732.52	\$155,008.74	\$134,146.36	\$144,362.03
Premiums	—	—	—	—
Municipal indebtedness	79,300.00	95,000.00	35,000.00	55,900.00
Transfers and refunds	766.51	610.11	2,280.60	4,079.30
Agency, trust, and investment	18,530.82	11,840.64	14,833.87	18,193.00
Total receipts	\$227,329.85	\$262,459.49	\$186,260.83	\$222,534.33
Balance on hand, including funds	7,698.05	8,704.97	2,040.79	17,930.85
GRAND TOTAL	\$235,027.90	\$271,164.46	\$188,301.62	\$240,465.18

¹ Includes \$454.50 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
Maintenance	\$101,495.69	\$117,282.91	\$104,794.26	\$107,129.18
<i>Departmental</i>	<i>92,717.19</i>	<i>113,173.61</i>	<i>103,807.36</i>	<i>99,789.69</i>
General government	6,384.54	4,048.47	5,419.57	8,354.72
Protection of persons and property	5,216.15	6,029.52	3,698.02	6,981.27
Health and sanitation	3,490.73	4,455.64	3,122.95	5,085.40
Highways	18,389.26	18,576.75	19,979.23	14,696.77
Charities	9,680.75	15,967.42	5,774.49	15,053.49
Soldiers' benefits	2,066.33	122.00	446.00	607.50
Schools	44,177.35	60,951.88	63,986.36	41,384.14
Libraries	850.00	1,441.49	1,119.87	2,932.19
Recreation	115.00	58.11	52.87	3,280.79
Pensions	—	—	—	—
Unclassified	2,347.08	1,522.23	208.00	1,413.42
<i>Public service enterprises</i>	<i>7,396.90</i>	<i>3,639.94</i>	<i>—</i>	<i>6,297.10</i>
Electric light	—	—	—	—
Water	7,396.90	3,639.94	—	6,297.10
All other	—	—	—	—
<i>Cemeteries</i>	<i>922.10</i>	<i>469.46</i>	<i>986.90</i>	<i>989.89</i>
<i>Administration of trust funds</i>	<i>459.50</i>	<i>—</i>	<i>—</i>	<i>52.50</i>
Interest	7,423.33	6,443.50	2,154.00	2,781.11
<i>Loans, general purposes</i>	<i>2,937.71</i>	<i>2,880.17</i>	<i>2,164.00</i>	<i>1,851.74</i>
<i>Loans, public service enterprises</i>	<i>4,485.62</i>	<i>3,563.33</i>	<i>—</i>	<i>929.37</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,314.01	23,837.11	21,145.90	27,051.61
<i>Departmental</i>	<i>20,314.01</i>	<i>19,689.82</i>	<i>21,145.90</i>	<i>21,576.99</i>
General government	—	—	—	1,500.00
Protection of persons and property	3,698.87	—	—	299.81
Health and sanitation	—	—	—	—
Highways	16,150.29	19,471.92	21,145.90	19,279.70
Charities	—	—	—	—
Schools	464.85	217.40	—	497.48
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,866.22</i>	<i>—</i>	<i>5,474.62</i>
Electric light	—	—	—	—
Water	—	3,866.22	—	5,474.62
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>281.57</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	77,800.00	101,000.00	40,220.00	68,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1 11,000.00</i>	<i>11,000.00</i>	<i>2 5,220.00</i>	<i>8,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>66,800.00</i>	<i>90,000.00</i>	<i>35,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	612.65	257.05	2,202.00	2,996.70
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>612.65</i>	<i>257.05</i>	<i>2,202.00</i>	<i>2,996.70</i>
Refunds	153.86	353.06	78.60	1,082.60
Agency, trust, and investment	19,238.99	11,630.14	14,833.87	20,029.06
<i>Taxes and licenses for State</i>	<i>3,846.00</i>	<i>4,456.00</i>	<i>4,177.80</i>	<i>5,331.00</i>
<i>Taxes for county</i>	<i>3,680.28</i>	<i>6,715.70</i>	<i>10,006.35</i>	<i>9,768.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,737.72</i>	<i>458.44</i>	<i>649.72</i>	<i>4,929.56</i>
<i>All other</i>	<i>1,074.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$108,919.02	\$123,726.41	\$106,948.26	\$109,910.29
Permanent debt (except from sinking funds)	11,000.00	11,000.00	5,220.00	8,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,314.01	23,837.11	21,145.90	27,051.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	66,800.00	90,000.00	35,000.00	60,000.00
Transfers (except to sinking funds) and refunds	766.51	610.11	2,280.60	4,079.30
Agency, trust, and investment	19,238.99	11,630.14	14,833.87	20,029.06
Total payments	\$227,038.53	\$260,803.77	\$185,428.63	\$229,370.26
<i>Balance on hand, including funds</i>	<i>7,989.37</i>	<i>10,360.69</i>	<i>2,872.99</i>	<i>11,094.92</i>
GRAND TOTAL	\$235,027.90	\$271,164.46	\$188,301.62	\$240,465.18

¹ Includes \$1,500 paid from proceeds of sale of street railway.² Includes \$2,720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
REVENUE.	\$287,895.51	\$105,722.78	\$136,660.53	\$137,668.24
General	248,894.46	94,625.65	106,089.86	108,934.73
<i>Taxes</i>	<i>243,800.18</i>	<i>71,628.59</i>	<i>95,069.47</i>	<i>96,847.99</i>
Property, poll, and income	233,321.97	71,020.48	93,232.97	94,293.18
Corporation, bank, etc.	10,478.21	608.11	1,836.50	2,554.81
<i>Licenses and permits</i>	<i>97.50</i>	<i>178.00</i>	<i>138.50</i>	<i>111.50</i>
<i>Fines and forfeits</i>	<i>220.00</i>	<i>354.66</i>	<i>273.10</i>	<i>45.50</i>
<i>Grants and gifts</i>	<i>4,776.78</i>	<i>22,464.40</i>	<i>10,608.79</i>	<i>11,929.74</i>
For expenses	4,776.78	21,823.40	10,608.79	11,929.74
For outlays	—	641.00	—	—
<i>All other</i>	—	—	—	—
Commercial	39,001.05	11,097.13	30,570.67	28,733.51
<i>Special assessments</i>	—	357.29	357.56	160.25
To meet expenses	—	357.29	357.56	160.25
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,217.66</i>	<i>5,397.02</i>	<i>5,715.04</i>	<i>4,704.33</i>
<i>Departmental</i>	<i>3,909.48</i>	<i>3,504.81</i>	<i>7,381.25</i>	<i>11,072.83</i>
General government	547.00	—	384.50	113.10
Protection of persons and property	147.64	177.18	305.47	297.82
Health and sanitation	1,685.29	—	467.52	20.00
Highways	773.05	37.23	4,708.65	3,999.86
Charities	444.40	1,716.59	1,102.55	3,023.32
Soldiers' benefits	144.00	120.00	—	380.00
Schools	—	996.81	—	3,238.73
Libraries	43.10	—	57.56	—
Recreation	125.00	—	—	—
Unclassified	—	457.00	355.00	—
<i>Public service enterprises</i>	<i>20,186.61</i>	—	<i>10,798.28</i>	<i>8,066.76</i>
Electric light	—	—	—	—
Water	20,186.61	—	10,798.28	8,066.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,784.00</i>	—	<i>1,500.00</i>	<i>678.75</i>
<i>Interest</i>	<i>2,903.30</i>	<i>1,838.01</i>	<i>4,818.54</i>	<i>4,050.59</i>
On sinking funds	—	—	—	517.42
On trust and investment funds	575.94	—	2,370.88	362.31
All other	2,327.36	1,838.01	2,447.66	3,170.86
NON-REVENUE.	\$225,834.87	\$51,041.23	\$111,676.93	\$149,165.60
Offsets to outlays	595.10	2,883.72	16,228.03	8,299.62
<i>Departmental</i>	<i>200.00</i>	<i>2,883.72</i>	<i>3,978.03</i>	<i>8,299.62</i>
<i>Public service enterprises</i>	<i>395.10</i>	—	<i>6,250.00</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	190,000.00	40,000.00	90,000.00	88,018.80
<i>Loans, general purposes</i>	<i>10,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	8,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>180,000.00</i>	<i>40,000.00</i>	<i>90,000.00</i>	<i>74,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	6,018.80
<i>Premiums</i>	—	—	—	—
Transfers	75.00	18.39	—	21,577.06
<i>From sinking funds</i>	—	—	—	20,000.00
<i>All other</i>	75.00	18.39	—	1,577.06
Refunds	332.43	492.12	325.07	208.89
Agency, trust, and investment	34,832.34	7,647.00	11,123.83	31,061.23
<i>Taxes and licenses for State</i>	<i>13,124.43</i>	<i>3,277.00</i>	<i>3,361.10</i>	<i>5,947.00</i>
<i>Taxes for county</i>	<i>19,998.91</i>	<i>2,953.73</i>	<i>4,609.83</i>	<i>5,232.78</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,709.00</i>	<i>1,416.27</i>	<i>3,152.90</i>	<i>21,881.45</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$288,490.61	\$108,606.50	\$146,888.56	\$145,967.86
Premiums	—	—	—	—
Municipal indebtedness	190,000.00	40,000.00	90,000.00	88,018.80
Transfers and refunds	407.43	510.51	325.07	21,785.95
Agency, trust, and investment	34,832.34	7,647.00	11,123.83	31,061.23
Total receipts	\$513,730.38	\$156,764.01	\$248,337.46	\$286,833.84
Balance on hand, including funds	61,701.84	33,896.54	40,676.58	10,905.71
GRAND TOTAL	\$575,432.22	\$190,660.55	\$289,014.04	\$297,739.55

Graded According to Population of 1930 — Continued.

PAYMENTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
Maintenance	\$266,253.11	\$80,165.07	\$107,169.55	\$112,891.32
<i>Departmental</i>	<i>239,028.28</i>	<i>80,165.07</i>	<i>99,066.47</i>	<i>103,344.89</i>
General government	17,882.71	4,570.43	6,861.99	5,888.32
Protection of persons and property	46,775.72	2,310.09	10,361.11	10,704.68
Health and sanitation	19,640.76	2,864.90	4,374.46	2,740.75
Highways	54,741.13	23,380.09	20,611.93	32,858.80
Charities	13,730.33	10,104.41	4,035.13	6,690.59
Soldiers' benefits	1,960.40	—	226.25	2,058.00
Schools	65,690.60	36,553.66	47,595.28	41,027.68
Libraries	6,269.63	—	1,600.62	—
Recreation	10,797.20	45.02	146.25	251.07
Pensions	—	—	—	—
Unclassified	1,539.80	336.47	3,253.45	1,125.00
<i>Public service enterprises</i>	<i>23,121.04</i>	<i>—</i>	<i>5,580.35</i>	<i>8,298.07</i>
Electric light	—	—	—	—
Water	23,121.04	—	5,580.35	8,298.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,103.79</i>	<i>—</i>	<i>2,512.73</i>	<i>1,248.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest	9,394.73	2,035.14	8,254.97	7,914.83
<i>Loans, general purposes</i>	<i>9,394.73</i>	<i>2,035.14</i>	<i>6,310.05</i>	<i>4,409.83</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,944.92</i>	<i>3,505.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	63,586.23	29,527.63	29,556.22	29,451.76
<i>Departmental</i>	<i>55,862.60</i>	<i>29,527.63</i>	<i>14,155.65</i>	<i>16,101.98</i>
General government	111.85	35.50	616.42	—
Protection of persons and property	991.75	—	1,085.24	—
Health and sanitation	16,409.18	—	173.40	—
Highways	18,522.03	27,785.10	5,851.74	9,999.31
Charities	519.00	—	—	—
Schools	—	1,272.97	4,927.30	867.10
Libraries	—	—	—	—
Recreation	3,942.00	—	1,501.55	—
Unclassified	15,366.79	434.06	—	5,235.57
<i>Public service enterprises</i>	<i>1,493.13</i>	<i>—</i>	<i>15,400.57</i>	<i>13,299.78</i>
Electric light	—	—	—	—
Water	1,493.13	—	15,400.57	13,299.78
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,230.50</i>	<i>—</i>	<i>—</i>	<i>50.00</i>
Municipal indebtedness	176,000.00	50,000.00	106,400.00	109,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>5,000.00</i>	<i>21,400.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>160,000.00</i>	<i>45,000.00</i>	<i>85,000.00</i>	<i>79,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	75.00	18.39	—	21,577.06
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>75.00</i>	<i>18.39</i>	<i>—</i>	<i>21,577.06</i>
Refunds	332.43	492.12	325.07	208.89
Agency, trust, and investment	34,852.07	7,647.00	11,979.50	10,321.90
<i>Taxes and licenses for State</i>	<i>13,124.43</i>	<i>3,277.00</i>	<i>3,361.10</i>	<i>3,947.00</i>
<i>Taxes for county</i>	<i>19,998.91</i>	<i>2,953.73</i>	<i>4,609.83</i>	<i>5,332.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,728.73</i>	<i>1,416.27</i>	<i>4,008.57</i>	<i>1,142.12</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$275,647.84	\$82,200.21	\$115,424.52	\$120,806.15
Permanent debt (except from sinking funds)	16,000.00	5,000.00	21,400.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	63,586.23	29,527.63	29,556.22	29,451.76
Permanent debt from sinking funds	—	—	—	20,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	160,000.00	45,000.00	85,000.00	79,000.00
Transfers (except to sinking funds) and refunds	407.43	510.51	325.07	21,785.95
Agency, trust, and investment	34,852.07	7,647.00	11,979.50	10,321.90
Total payments	\$550,493.57	\$169,885.35	\$263,685.31	\$291,365.76
<i>Balance on hand, including funds</i>	<i>24,938.65</i>	<i>20,775.20</i>	<i>25,328.73</i>	<i>6,373.79</i>
GRAND TOTAL	\$575,432.22	\$190,660.55	\$289,014.04	\$297,739.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
REVENUE.	\$128,506.44	\$108,788.68	\$121,051.06	\$85,022.03
General	104,914.74	94,702.92	99,521.82	63,465.93
<i>Taxes</i>	<i>95,104.10</i>	<i>79,576.17</i>	<i>82,985.26</i>	<i>47,261.37</i>
Property, poll, and income	89,777.95	76,868.50	71,603.75	46,554.77
Corporation, bank, etc.	5,326.15	2,707.67	11,381.51	696.60
<i>Licenses and permits</i>	<i>83.00</i>	<i>136.00</i>	<i>163.50</i>	<i>112.00</i>
<i>Fines and forfeits</i>	<i>331.35</i>	<i>403.20</i>	<i>195.05</i>	<i>70.00</i>
<i>Grants and gifts</i>	<i>9,396.29</i>	<i>14,552.34</i>	<i>16,188.01</i>	<i>16,032.56</i>
For expenses	9,396.29	14,177.66	16,188.01	16,032.56
For outlays	—	374.68	—	—
<i>All other</i>	—	<i>35.21</i>	—	—
Commercial	23,591.70	14,085.76	21,529.24	21,556.10
<i>Special assessments</i>	—	—	—	<i>236.67</i>
To meet expenses	—	—	—	236.67
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,310.53</i>	<i>4,537.82</i>	<i>3,294.38</i>	<i>6,891.86</i>
<i>Departmental</i>	<i>8,625.28</i>	<i>1,360.89</i>	<i>5,711.20</i>	<i>2,220.96</i>
General government	141.30	508.43	68.50	308.15
Protection of persons and property	469.80	83.56	53.61	30.00
Health and sanitation	139.50	66.00	—	—
Highways	4,149.82	73.17	—	362.70
Charities	216.26	282.15	1,882.19	902.66
Soldiers' benefits	273.00	—	380.00	140.00
Schools	3,066.73	63.41	2,947.67	406.06
Libraries	68.87	60.15	20.85	26.57
Recreation	—	—	—	—
Unclassified	—	224.02	358.38	44.81
<i>Public service enterprises</i>	—	<i>6,116.10</i>	—	<i>10,799.32</i>
Electric light	—	—	—	—
Water	—	6,116.10	—	10,798.62
All other	—	—	—	.70
<i>Cemeteries</i>	<i>1,801.75</i>	<i>194.50</i>	<i>1,241.21</i>	—
<i>Interest</i>	<i>5,954.14</i>	<i>1,876.45</i>	<i>11,282.45</i>	<i>1,407.30</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,377.84	—	8,534.18	21.93
All other	2,576.30	1,876.45	2,748.27	1,385.37
NON-REVENUE.	\$180,804.39	\$69,798.03	\$138,683.39	\$40,972.41
Offsets to outlays	11,000.00	4,805.00	7,369.10	10,868.01
<i>Departmental</i>	<i>11,000.00</i>	<i>4,806.00</i>	<i>7,369.10</i>	<i>10,868.01</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	70,000.00	50,000.00	60,000.00	25,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	961.55	744.00	47.50	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	961.55	744.00	47.50	—
Refunds	255.43	83.02	701.15	285.40
Agency, trust, and investment	98,587.41	14,166.01	70,565.64	4,819.00
<i>Taxes and licenses for State</i>	<i>4,624.00</i>	<i>4,081.50</i>	<i>4,411.94</i>	<i>2,179.00</i>
<i>Taxes for county</i>	<i>6,229.50</i>	<i>9,788.82</i>	<i>5,880.00</i>	<i>2,640.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>87,733.91</i>	<i>295.69</i>	<i>60,273.70</i>	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$139,506.44	\$113,593.68	\$128,420.16	\$95,890.04
Premiums	—	—	—	—
Municipal indebtedness	70,000.00	50,000.00	60,000.00	25,000.00
Transfers and refunds	1,216.98	827.02	748.65	285.40
Agency, trust, and investment	98,587.41	14,166.01	70,565.64	4,819.00
Total receipts	\$309,310.83	\$178,586.71	\$259,734.45	\$125,994.44
Balance on hand, including funds	18,018.02	14,091.17	17,539.19	9,160.86
GRAND TOTAL	\$327,328.85	\$192,677.88	\$277,273.64	\$135,155.30

Graded According to Population of 1930 — Continued.

PAYMENTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
Maintenance	\$107,473.38	\$97,530.48	\$108,949.75	\$67,977.90
<i>Departmental</i>	<i>104,312.25</i>	<i>93,841.11</i>	<i>106,096.53</i>	<i>61,334.36</i>
General government	5,537.75	10,901.32	5,268.05	8,354.58
Protection of persons and property	10,362.28	4,662.80	4,458.05	1,682.85
Health and sanitation	3,350.11	1,499.97	3,563.25	1,825.54
Highways	30,643.23	18,866.31	27,461.49	16,686.98
Charities	5,017.75	2,513.52	9,520.31	5,375.79
Soldiers' benefits	1,024.85	—	1,343.00	168.00
Schools	45,300.50	53,293.21	46,259.84	25,578.15
Libraries	1,663.12	1,206.09	1,042.06	714.91
Recreation	77.07	52.87	558.11	176.07
Pensions	—	—	—	—
Unclassified	1,335.59	845.02	6,622.37	771.49
<i>Public service enterprises</i>	<i>—</i>	<i>3,411.45</i>	<i>—</i>	<i>6,643.54</i>
Electric light	—	—	—	—
Water	—	3,411.45	—	6,643.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,161.13</i>	<i>277.92</i>	<i>2,334.46</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>518.76</i>	<i>—</i>
Interest	3,686.00	3,060.39	825.59	2,730.45
<i>Loans, general purposes</i>	<i>3,686.00</i>	<i>3,060.39</i>	<i>825.59</i>	<i>1,470.45</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,260.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,580.55	9,745.60	30,183.64	21,405.89
<i>Departmental</i>	<i>24,580.55</i>	<i>9,122.60</i>	<i>30,183.64</i>	<i>21,293.61</i>
General government	449.46	2,490.52	—	—
Protection of persons and property	2,291.30	304.74	—	29.50
Health and sanitation	—	—	—	—
Highways	21,572.83	5,919.28	18,900.53	21,143.16
Charities	—	—	—	—
Schools	266.96	51.00	10,521.50	113.50
Libraries	—	357.06	70.00	7.35
Recreation	—	—	—	—
Unclassified	—	—	691.61	—
<i>Public service enterprises</i>	<i>—</i>	<i>623.00</i>	<i>—</i>	<i>112.88</i>
Electric light	—	—	—	—
Water	—	623.00	—	112.88
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	82,400.00	57,856.11	60,000.00	34,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,400.00</i>	<i>7,000.00</i>	<i>—</i>	<i>9,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>856.11</i>	<i>—</i>	<i>—</i>
Transfers	961.55	744.00	47.50	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>961.55</i>	<i>744.00</i>	<i>47.50</i>	<i>—</i>
Refunds	255.43	83.02	701.15	285.40
Agency, trust, and investment	98,922.43	14,166.01	67,785.10	4,840.93
<i>Taxes and licenses for State</i>	<i>4,624.00</i>	<i>4,081.50</i>	<i>4,411.94</i>	<i>2,179.00</i>
<i>Taxes for county</i>	<i>6,229.50</i>	<i>9,788.82</i>	<i>5,880.00</i>	<i>2,640.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>88,068.93</i>	<i>295.69</i>	<i>57,493.16</i>	<i>21.93</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$111,159.38	\$100,590.87	\$109,775.34	\$70,708.35
Permanent debt (except from sinking funds)	7,400.00	7,000.00	—	9,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,580.55	9,745.60	30,183.64	21,405.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	50,856.11	60,000.00	25,000.00
Transfers (except to sinking funds) and refunds	1,216.98	827.02	748.65	285.40
Agency, trust, and investment	98,922.43	14,166.01	67,785.10	4,840.93
Total payments	\$318,279.34	\$183,185.61	\$268,492.73	\$131,640.57
Balance on hand, including funds	9,049.51	9,492.27	8,780.91	3,514.73
GRAND TOTAL	\$327,328.85	\$192,677.88	\$277,273.64	\$135,155.30

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
REVENUE.	\$206,651.03	\$95,266.43	\$81,889.84	\$142,492.32
General	146,069.25	86,675.98	65,917.22	121,442.12
Taxes	142,798.34	71,101.68	60,604.53	109,552.67
Property, poll, and income	135,414.06	66,258.59	58,984.45	103,591.23
Corporation, bank, etc.	7,384.28	4,843.09	1,620.08	5,961.44
Licenses and permits	135.50	138.00	809.58	40.50
Fines and forfeits	112.00	373.50	231.10	131.90
Grants and gifts	3,023.41	15,062.80	4,272.01	11,709.05
For expenses	3,023.41	15,062.80	4,272.01	11,709.05
For outlays	—	—	—	—
All other	—	—	—	8.00
Commercial	60,581.78	8,590.45	15,972.62	21,050.20
Special assessments	—	171.20	133.00	13.24
To meet expenses	—	171.20	133.00	13.24
To meet outlays	—	—	—	—
Privileges	6,346.76	3,068.14	2,819.00	5,620.24
Departmental	10,718.17	3,642.89	3,340.00	3,480.87
General government	323.10	171.43	9.90	280.55
Protection of persons and property	479.88	680.14	42.13	87.29
Health and sanitation	436.70	65.28	198.36	—
Highways	7,137.35	1,511.44	—	1.20
Charities	753.76	1,048.54	2,379.66	2,575.49
Soldiers' benefits	—	—	653.14	190.00
Schools	1,519.47	124.38	37.44	269.34
Libraries	67.91	31.68	17.95	77.00
Recreation	—	—	—	—
Unclassified	—	10.00	1.42	—
Public service enterprises	37,039.72	—	7,913.54	8,101.66
Electric light	37,039.72	—	7,913.54	8,101.66
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	432.26	—	912.71
Interest	6,477.13	1,275.96	1,767.08	2,921.48
On sinking funds	—	—	—	—
On trust and investment funds	3,116.35	532.72	45.72	—
All other	3,360.78	743.24	1,721.36	2,921.48
NON-REVENUE.	\$134,695.28	\$77,326.08	\$118,529.10	\$113,931.35
Offsets to outlays	14,416.25	15,599.14	13,558.51	8,736.61
Departmental	15,991.11	15,599.14	13,558.51	8,652.70
Public service enterprises	425.14	—	—	83.91
Cemeteries	—	—	—	—
Municipal indebtedness	105,343.89	53,000.00	98,000.00	95,000.00
Loans, general purposes	—	5,000.00	8,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	105,343.89	48,000.00	90,000.00	95,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	498.84	136.45	—
From sinking funds	—	—	—	—
All other	—	498.84	136.45	—
Refunds	301.92	106.66	326.88	123.50
Agency, trust, and investment	14,633.22	8,121.44	6,507.26	10,071.24
Taxes and licenses for State	5,518.89	3,151.00	3,300.00	3,735.00
Taxes for county	7,849.17	4,236.06	3,105.28	4,983.60
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,265.16	734.38	101.98	1,352.64
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$221,067.28	\$110,865.57	\$95,448.35	\$151,228.93
Premiums	—	—	—	—
Municipal indebtedness	105,343.89	53,000.00	98,000.00	95,000.00
Transfers and refunds	301.92	605.50	463.33	123.50
Agency, trust, and investment	14,633.22	8,121.44	6,507.26	10,071.24
Total receipts	\$341,346.31	\$172,592.51	\$200,418.94	\$256,423.67
Balance on hand, including funds	20,247.61	4,118.59	5,212.25	30,638.69
GRAND TOTAL	\$361,593.92	\$176,711.10	\$205,631.19	\$287,062.36

Graded According to Population of 1930 — Continued.

PAYMENTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
Maintenance	\$160,718.59	\$87,083.06	\$74,229.71	\$103,166.24
<i>Departmental</i>	<i>130,269.33</i>	<i>86,456.68</i>	<i>66,327.67</i>	<i>95,036.52</i>
General government	10,709.73	4,755.78	4,506.58	6,473.85
Protection of persons and property	9,990.73	7,163.02	5,201.12	6,125.50
Health and sanitation	4,411.70	2,866.69	2,874.45	3,316.87
Highways	39,098.17	20,627.67	8,960.11	18,620.92
Charities	8,742.51	13,190.03	11,218.11	8,236.61
Soldiers' benefits	150.00	599.00	782.39	456.37
Schools	47,301.66	33,786.79	29,811.84	45,823.24
Libraries	4,335.98	1,531.07	952.64	1,750.00
Recreation	1,833.43	450.20	72.40	1,445.52
Pensions	—	—	—	—
Unclassified	3,695.42	1,485.43	948.03	2,787.64
<i>Public service enterprises</i>	<i>30,249.59</i>	<i>—</i>	<i>8,902.04</i>	<i>6,736.65</i>
Electric light	30,249.59	—	—	—
Water	—	—	8,902.04	5,736.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>199.67</i>	<i>627.38</i>	<i>—</i>	<i>2,393.07</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,209.97	1,457.61	1,942.98	7,403.09
<i>Loans, general purposes</i>	<i>5,209.97</i>	<i>1,457.61</i>	<i>1,942.98</i>	<i>6,481.17</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>921.92</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	39,923.15	25,378.48	26,253.17	24,664.49
<i>Departmental</i>	<i>36,367.90</i>	<i>25,378.48</i>	<i>24,697.10</i>	<i>18,583.49</i>
General government	100.00	—	—	265.00
Protection of persons and property	6,863.95	—	—	157.70
Health and sanitation	—	1,573.68	—	15,560.73
Highways	29,371.40	23,749.60	24,501.35	—
Charities	—	—	—	—
Schools	—	55.20	—	2,600.06
Libraries	—	—	—	—
Recreation	32.55	—	195.75	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,555.25</i>	<i>—</i>	<i>1,556.07</i>	<i>6,081.00</i>
Electric light	3,555.25	—	—	—
Water	—	—	1,556.07	6,081.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	123,000.00	49,500.00	95,500.00	116,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,000.00</i>	<i>1,500.00</i>	<i>5,500.00</i>	<i>16,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>48,000.00</i>	<i>90,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	498.84	136.45	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>498.84</i>	<i>136.45</i>	<i>—</i>
Refunds	301.92	106.66	326.88	123.50
Agency, trust, and investment	13,826.57	8,126.54	6,416.53	10,071.24
<i>Taxes and licenses for State</i>	<i>5,518.89</i>	<i>3,151.00</i>	<i>3,300.00</i>	<i>3,735.00</i>
<i>Taxes for county</i>	<i>7,849.17</i>	<i>4,236.06</i>	<i>3,103.28</i>	<i>4,983.60</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>458.51</i>	<i>739.48</i>	<i>11.25</i>	<i>1,352.64</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$165,928.56	\$88,540.67	\$76,172.69	\$110,569.33
Permanent debt (except from sinking funds)	13,000.00	1,500.00	5,500.00	16,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	39,923.15	25,378.48	26,253.17	24,664.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,000.00	48,000.00	90,000.00	100,000.00
Transfers (except to sinking funds) and refunds	301.92	605.50	463.33	123.50
Agency, trust, and investment	13,826.57	8,126.54	6,416.53	10,071.24
Total payments	\$342,980.20	\$172,151.19	\$204,805.72	\$261,928.56
<i>Balance on hand, including funds</i>	<i>18,613.72</i>	<i>4,559.91</i>	<i>825.47</i>	<i>25,133.80</i>
GRAND TOTAL	\$361,593.92	\$176,711.10	\$205,631.19	\$287,062.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
REVENUE.	\$143,152.24	\$112,057.31	\$140,890.87	\$91,100.00
General	86,613.81	72,936.73	122,732.55	78,337.71
Taxes	75,599.44	64,527.14	118,476.09	65,681.91
Property, poll, and income	73,055.07	62,894.56	115,532.36	60,327.08
Corporation, bank, etc.	2,544.37	1,632.58	2,943.73	5,354.83
Licenses and permits	251.00	198.25	306.41	93.00
Fines and forfeits	678.00	55.60	251.95	27.50
Grants and gifts	10,185.37	8,175.84	3,698.10	12,535.30
For expenses	10,185.37	8,175.84	3,698.10	12,535.30
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	56,538.43	39,120.58	18,158.32	12,762.29
Special assessments	213.84	296.06	990.65	—
To meet expenses	213.84	295.06	990.65	—
To meet outlays	—	—	—	—
Privileges	5,670.39	3,031.38	7,764.78	3,272.89
Departmental	7,632.87	2,514.68	6,990.23	2,621.02
General government	775.00	58.01	1,340.79	382.00
Protection of persons and property	151.46	59.74	1,260.27	19.91
Health and sanitation	637.26	104.00	602.85	—
Highways	284.15	8.75	—	—
Charities	5,162.00	1,164.00	1,207.60	1,424.86
Soldiers' benefits	154.00	317.00	190.00	190.00
Schools	362.76	619.50	1,417.97	529.63
Libraries	103.76	69.68	930.67	74.62
Recreation	—	114.00	—	—
Unclassified	2.48	—	40.08	—
Public service enterprises	39,002.03	29,736.22	—	4,198.34
Electric light	29,254.73	20,806.91	—	—
Water	9,747.30	8,929.31	—	4,198.34
All other	—	—	—	—
Cemeteries	625.00	1,587.78	—	—
Interest	3,394.30	1,955.46	2,412.66	2,670.04
On sinking funds	—	—	—	—
On trust and investment funds	1,270.14	349.34	969.47	2,353.70
All other	2,124.16	1,606.12	1,443.19	316.34
NON-REVENUE.	\$93,763.11	\$78,093.38	\$87,689.11	\$87,062.33
Offsets to outlays	2,821.67	8,222.80	38,407.39	—
Departmental	2,310.87	8,065.00	38,407.39	—
Public service enterprises	510.80	157.80	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	77,000.00	57,367.17	20,000.00	55,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	10,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	67,000.00	55,000.00	20,000.00	55,000.00
Unpaid warrants or orders, current year	—	2,367.17	—	—
Premiums	—	—	—	—
Transfers	3,185.06	555.00	430.27	1,700.55
From sinking funds	—	—	—	—
All other	3,185.06	555.00	430.27	1,700.55
Refunds	541.95	8.86	185.23	574.55
Agency, trust, and investment	10,214.43	11,939.55	28,666.22	29,787.23
Taxes and licenses for State	3,475.00	3,065.00	5,913.00	2,959.30
Taxes for county	4,416.94	3,803.47	15,358.49	3,720.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,322.49	5,071.08	7,394.73	23,107.93
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$145,973.91	\$120,280.11	\$179,298.26	\$91,100.00
Premiums	—	—	—	—
Municipal indebtedness	77,000.00	57,367.17	20,000.00	55,000.00
Transfers and refunds	3,727.01	563.86	615.50	2,275.10
Agency, trust, and investment	10,214.43	11,939.55	28,666.22	29,787.23
Total receipts	\$236,915.35	\$190,150.69	\$228,579.98	\$178,162.33
Balance on hand, including funds	30,761.18	9,614.30	43,354.34	11,150.44
GRAND TOTAL	\$267,676.53	\$199,764.99	\$271,934.32	\$189,312.77

Graded According to Population of 1930 — Continued.

PAYMENTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
Maintenance	\$139,312.23	\$94,911.04	\$116,078.74	\$89,507.38
<i>Departmental</i>	<i>108,491.92</i>	<i>74,006.43</i>	<i>116,871.24</i>	<i>86,682.64</i>
General government	7,092.66	5,491.63	13,151.29	5,875.11
Protection of persons and property	10,633.30	8,046.42	10,866.12	3,195.10
Health and sanitation	3,678.25	2,336.45	7,966.24	2,213.37
Highways	22,873.74	14,174.15	21,997.58	18,695.83
Charities	23,478.33	6,352.24	9,050.86	13,502.12
Soldiers' benefits	5,801.92	1,214.12	543.00	1,280.00
Schools	30,352.66	33,119.41	44,437.19	39,323.39
Libraries	1,804.88	1,863.92	2,594.57	1,802.40
Recreation	188.20	513.90	3,557.55	67.74
Pensions	—	—	—	—
Unclassified	2,587.92	1,394.19	1,706.84	627.53
<i>Public service enterprises</i>	<i>29,423.30</i>	<i>18,947.68</i>	<i>207.50</i>	<i>2,849.74</i>
Electric light	21,958.57	15,481.86	—	—
Water	7,464.73	3,465.82	—	2,849.74
All other	—	—	207.50	—
Cemeteries	1,397.01	1,966.93	—	—
Administration of trust funds	—	—	—	75.00
Interest	1,576.27	2,768.54	194.44	2,157.10
<i>Loans, general purposes</i>	<i>1,296.27</i>	<i>1,372.29</i>	<i>194.44</i>	<i>1,877.10</i>
<i>Loans, public service enterprises</i>	<i>280.00</i>	<i>1,396.25</i>	<i>—</i>	<i>280.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,982.98	20,942.74	69,410.65	5,073.84
<i>Departmental</i>	<i>8,664.37</i>	<i>16,344.27</i>	<i>69,410.65</i>	<i>5,073.84</i>
General government	208.00	—	384.85	—
Protection of persons and property	—	2,365.00	43.92	—
Health and sanitation	408.63	351.87	—	—
Highways	6,484.49	12,065.85	67,709.78	—
Charities	—	—	—	100.00
Schools	1,490.00	297.75	1,132.10	4,973.84
Libraries	73.25	—	140.00	—
Recreation	—	263.80	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>10,318.61</i>	<i>5,598.47</i>	<i>—</i>	<i>—</i>
Electric light	2,946.28	2,986.27	—	—
Water	7,372.33	2,612.20	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	65,500.00	67,750.00	20,000.00	43,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,500.00</i>	<i>7,750.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>62,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,185.06	555.00	430.27	1,700.55
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,185.06</i>	<i>555.00</i>	<i>430.27</i>	<i>1,700.55</i>
Refunds	541.95	8.86	185.23	574.55
Agency, trust, and investment	10,366.69	12,662.31	28,858.71	29,241.59
<i>Taxes and licenses for State</i>	<i>3,475.00</i>	<i>3,065.00</i>	<i>5,913.00</i>	<i>2,959.30</i>
<i>Taxes for county</i>	<i>4,416.94</i>	<i>3,803.47</i>	<i>15,358.49</i>	<i>3,720.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,474.75</i>	<i>5,793.84</i>	<i>7,587.22</i>	<i>22,562.29</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$140,888.50	\$97,679.58	\$116,273.18	\$91,664.48
Permanent debt (except from sinking funds)	3,500.00	7,750.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,982.98	20,942.74	69,410.65	5,073.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	62,000.00	60,000.00	20,000.00	40,000.00
Transfers (except to sinking funds) and refunds	3,727.01	563.86	615.50	2,275.10
Agency, trust, and investment	10,366.69	12,662.31	28,858.71	29,241.59
Total payments	\$239,465.18	\$199,598.49	\$235,158.04	\$171,255.01
<i>Balance on hand, including funds</i>	<i>28,211.35</i>	<i>166.50</i>	<i>36,776.28</i>	<i>18,057.76</i>
GRAND TOTAL	\$267,676.53	\$199,764.99	\$271,934.32	\$189,312.77

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
REVENUE.	\$127,710.87	\$116,409.65	\$144,825.75	\$95,402.39
General	115,630.15	98,711.80	123,273.85	86,086.23
Taxes	102,417.61	88,552.31	109,709.34	61,720.88
Property, poll, and income	100,751.11	84,759.30	105,304.66	59,563.45
Corporation, bank, etc.	1,666.50	3,793.01	4,404.68	2,157.43
Licenses and permits	3,042.00	54.00	127.00	20.00
Fines and forfeits	1,249.60	457.46	90.00	90.00
Grants and gifts	8,914.54	9,648.03	13,347.51	24,249.35
For expenses	8,914.54	9,648.03	13,347.51	24,249.35
For outlays	—	—	—	—
All other	6.60	—	—	6.00
Commercial	12,080.72	17,697.85	21,551.90	9,316.16
Special assessments	471.48	—	489.93	—
To meet expenses	471.48	—	489.93	—
To meet outlays	—	—	—	—
Privileges	4,390.13	5,004.26	6,336.34	3,507.69
Departmental	3,859.93	2,827.49	3,024.26	2,281.64
General government	—	252.25	230.00	14.08
Protection of persons and property	877.77	78.45	89.73	55.89
Health and sanitation	289.11	99.51	—	5.00
Highways	700.00	5.00	2,334.11	483.65
Charities	1,324.64	507.49	198.61	1,185.59
Soldiers' benefits	310.00	542.00	—	176.00
Schools	282.50	721.09	45.78	358.28
Libraries	72.91	36.10	27.03	3.15
Recreation	—	—	—	—
Unclassified	3.00	585.60	99.00	—
Public service enterprises	—	6,746.70	5,339.11	—
Electric light	—	—	—	—
Water	—	6,746.70	5,339.11	—
All other	—	—	—	—
Cemeteries	—	—	1,542.50	590.85
Interest	3,359.18	3,119.40	4,819.76	2,936.08
On sinking funds	—	—	—	—
On trust and investment funds	1,305.96	57.72	186.58	2,137.66
All other	2,053.22	3,061.68	4,633.18	798.42
NON-REVENUE.	\$103,413.23	\$119,301.38	\$65,656.38	\$87,709.25
Offsets to outlays	11,413.86	18,071.39	4,913.38	14,052.07
Departmental	11,413.86	15,591.45	3,364.29	14,052.07
Public service enterprises	—	2,479.94	1,549.09	—
Cemeteries	—	—	—	—
Municipal indebtedness	80,000.00	90,000.00	45,000.00	62,175.00
Loans, general purposes	—	—	—	2,175.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	90,000.00	45,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	159.50	2,159.65	2,442.86
From sinking funds	—	—	—	—
All other	—	159.50	2,159.65	2,442.86
Refunds	48.64	127.79	1,343.78	95.89
Agency, trust, and investment	11,950.73	10,942.70	12,239.57	8,943.43
Taxes and licenses for State	4,549.00	3,704.00	4,470.00	2,962.00
Taxes for county	6,134.64	6,457.14	6,120.00	3,720.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,267.09	781.56	1,649.57	2,261.43
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$139,124.73	\$134,481.04	\$149,739.13	\$109,454.46
Premiums	—	—	—	—
Municipal indebtedness	80,000.00	90,000.00	45,000.00	62,175.00
Transfers and refunds	48.64	287.29	3,503.43	2,538.75
Agency, trust, and investment	11,950.73	10,942.70	12,239.57	8,943.43
Total receipts	\$231,124.10	\$235,711.03	\$210,482.13	\$183,111.64
Balance on hand, including funds	20,066.74	101,653.00	133,786.74	11,585.35
GRAND TOTAL	\$251,190.84	\$337,364.03	\$344,268.87	\$194,696.99

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
Maintenance	\$99,798.14	\$96,311.62	\$102,104.78	\$87,996.45
Departmental	99,668.14	91,663.77	94,906.72	86,950.35
General government	9,463.74	6,701.15	6,784.37	4,131.96
Protection of persons and property	20,502.63	6,963.82	9,325.50	2,673.28
Health and sanitation	4,855.26	3,154.97	2,302.88	3,167.55
Highways	17,424.99	16,929.27	23,452.23	19,235.66
Charities	7,685.27	11,300.72	4,200.24	10,584.01
Soldiers' benefits	1,834.39	2,612.29	98.00	2,404.50
Schools	32,391.49	39,745.05	44,056.85	43,002.56
Libraries	1,133.61	1,277.35	2,201.74	517.59
Recreation	1,248.85	345.85	552.59	174.26
Pensions	—	—	—	—
Unclassified	3,127.91	2,633.30	1,931.32	1,058.98
Public service enterprises	—	4,647.85	4,755.68	—
Electric light	—	—	—	—
Water	—	4,647.85	4,755.68	—
All other	—	—	—	—
Cemeteries	125.00	—	2,443.88	1,046.10
Administration of trust funds	5.00	—	—	—
Interest	2,813.65	7,087.72	15,626.51	3,192.92
Loans, general purposes	2,813.65	2,985.22	2,451.61	3,192.92
Loans, public service enterprises	—	4,102.50	13,176.00	—
Loans, cemeteries	—	—	—	—
Outlays	22,422.79	127,268.33	89,018.02	20,503.12
Departmental	22,422.79	30,367.15	6,708.09	20,503.12
General government	—	—	73.10	615.22
Protection of persons and property	2,131.34	413.51	951.37	319.75
Health and sanitation	567.54	—	—	—
Highways	19,362.47	29,756.34	5,046.35	18,378.69
Charities	—	—	—	—
Schools	361.44	197.30	637.27	344.25
Libraries	—	—	—	—
Recreation	—	—	—	845.21
Unclassified	—	—	—	—
Public service enterprises	—	96,901.18	80,083.75	—
Electric light	—	—	—	—
Water	—	96,901.18	80,083.75	—
All other	—	—	—	—
Cemeteries	—	—	2,226.18	—
Municipal indebtedness	82,000.00	86,000.00	48,900.00	63,534.00
From sinking funds	—	—	—	—
From revenue and other sources	7,000.00	16,000.00	3,900.00	3,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	70,000.00	45,000.00	60,000.00
Warrants or orders, previous years	—	—	—	34.00
Transfers	—	159.50	2,159.65	2,442.86
To sinking funds from revenue	—	—	—	—
All other	—	159.50	2,159.65	2,442.86
Refunds	48.64	127.79	1,343.78	95.89
Agency, trust, and investment	12,776.41	10,989.55	12,230.00	7,929.61
Taxes and licenses for State	4,549.00	3,704.00	4,470.00	2,962.00
Taxes for county	6,134.64	6,457.14	6,120.00	3,720.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	2,092.77	828.41	1,640.00	1,247.61
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$102,611.79	\$103,399.34	\$117,731.29	\$91,189.37
Permanent debt (except from sinking funds)	7,000.00	16,000.00	3,900.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,422.79	127,268.33	89,018.02	20,503.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	70,000.00	45,000.00	60,034.00
Transfers (except to sinking funds) and refunds	48.64	287.29	3,503.43	2,538.75
Agency, trust, and investment	12,776.41	10,989.55	12,230.00	7,929.61
Total payments	\$219,859.63	\$327,944.51	\$271,382.74	\$185,694.85
Balance on hand, including funds	31,331.21	9,419.52	72,886.13	9,002.14
GRAND TOTAL	\$251,190.84	\$337,364.03	\$344,268.87	\$194,696.99

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
REVENUE.	\$91,538.29	\$83,100.94	\$141,373.78	\$90,043.11
General	82,115.24	75,638.47	99,607.40	85,679.60
Taxes	64,601.69	62,767.60	80,891.03	77,370.09
Property, poll, and income	62,466.69	60,291.77	80,458.14	70,862.11
Corporation, bank, etc.	2,135.00	2,475.83	432.89	6,507.98
Licenses and permits	106.00	219.60	305.10	—
Fines and forfeits	39.50	16.07	152.00	20.00
Grants and gifts	17,368.05	12,628.25	18,223.33	8,289.51
For expenses	17,368.05	12,628.25	14,223.33	8,239.51
For outlays	—	—	4,000.00	50.00
All other	—	7.05	55.94	—
Commercial	9,423.05	7,462.47	41,766.38	4,363.51
Special assessments	—	102.30	357.88	96.52
To meet expenses	—	102.30	357.88	96.52
To meet outlays	—	—	—	—
Privileges	3,046.93	3,527.42	4,376.86	1,515.27
Departmental	3,478.61	2,124.88	4,306.80	2,056.38
General government	166.00	4.00	217.34	125.00
Protection of persons and property	58.37	136.22	2,236.85	60.70
Health and sanitation	182.14	269.29	127.75	—
Highways	—	—	112.13	25.00
Charities	2,999.09	931.24	1,205.29	1,750.68
Soldiers' benefits	48.00	29.00	190.00	95.00
Schools	.60	734.11	143.40	—
Libraries	.41	12.45	74.04	—
Recreation	—	8.57	—	—
Unclassified	24.00	—	—	—
Public service enterprises	—	—	30,902.58	—
Electric light	—	—	30,902.58	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	960.84	880.50	457.34	—
Interest	1,936.67	827.37	1,364.92	695.34
On sinking funds	—	—	—	—
On trust and investment funds	715.10	77.39	259.07	—
All other	1,221.57	749.98	1,105.85	695.34
NON-REVENUE.	\$79,860.92	\$89,042.36	\$35,105.55	\$83,354.11
Offsets to outlays	24,653.35	171.00	7,436.45	12,768.75
Departmental	24,653.35	171.00	6,786.45	12,768.75
Public service enterprises	—	—	650.00	—
Cemeteries	—	—	—	—
Municipal indebtedness	45,000.00	80,300.00	20,000.00	64,500.00
Loans, general purposes	—	40,000.00	—	2,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	45,000.00	40,300.00	20,000.00	62,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,313.93	862.81	1,088.00	—
From sinking funds	—	—	—	—
All other	1,313.93	862.81	1,088.00	—
Refunds	132.00	255.85	158.12	46.36
Agency, trust, and investment	8,761.64	7,452.70	6,422.98	6,039.00
Taxes and licenses for State	2,814.00	2,861.00	2,613.00	2,679.00
Taxes for county	3,480.00	2,685.21	3,240.00	3,360.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,467.64	1,906.49	669.98	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$116,191.64	\$83,271.94	\$148,810.23	\$102,811.86
Premiums	—	—	—	—
Municipal indebtedness	45,000.00	80,300.00	20,000.00	64,500.00
Transfers and refunds	1,445.93	1,118.66	1,246.12	46.36
Agency, trust, and investment	8,761.64	7,452.70	6,422.98	6,039.00
Total receipts	\$171,399.21	\$172,143.30	\$176,479.33	\$173,397.22
Balance on hand, including funds	6,441.63	7,036.87	39,364.37	5,037.83
GRAND TOTAL	\$177,840.84	\$179,180.17	\$215,843.70	\$178,435.05

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
Maintenance	\$85,219.15	\$73,138.90	\$124,861.30	\$70,281.57
<i>Departmental</i>	<i>83,783.20</i>	<i>71,782.92</i>	<i>92,835.62</i>	<i>70,281.57</i>
General government	4,475.27	4,690.70	3,882.60	4,151.42
Protection of persons and property	2,310.08	3,518.81	6,186.58	2,722.63
Health and sanitation	1,899.16	1,791.40	3,799.09	897.82
Highways	22,314.68	16,578.14	17,790.90	10,727.78
Charities	13,783.04	6,855.78	6,971.84	15,146.89
Soldiers' benefits	1,289.70	651.00	525.00	1,950.96
Schools	35,454.63	34,542.49	47,779.63	32,967.92
Libraries	845.39	520.39	2,605.88	469.66
Recreation	226.34	971.79	1,152.05	37.17
Pensions	—	—	—	—
Unclassified	1,184.91	1,662.42	2,142.05	1,209.32
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>31,600.08</i>	<i>—</i>
Electric light	—	—	31,600.08	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,435.95</i>	<i>1,355.98</i>	<i>425.60</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,900.39	2,400.66	541.98	2,520.10
<i>Loans, general purposes</i>	<i>1,900.39</i>	<i>2,400.66</i>	<i>541.98</i>	<i>2,520.10</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	34,882.09	49,820.25	22,209.03	17,468.52
<i>Departmental</i>	<i>33,957.69</i>	<i>49,493.05</i>	<i>18,784.71</i>	<i>17,468.52</i>
General government	—	—	2,201.82	648.44
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	32,793.93	148.92	13,634.26	16,699.80
Charities	—	—	—	—
Schools	1,163.66	49,344.13	450.62	120.28
Libraries	—	—	—	—
Recreation	—	—	2,498.01	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,424.32</i>	<i>—</i>
Electric light	—	—	3,424.32	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>924.50</i>	<i>327.20</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	28,600.00	32,800.00	24,200.00	68,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,600.00</i>	<i>2,500.00</i>	<i>4,200.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>30,300.00</i>	<i>20,000.00</i>	<i>62,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,313.93	862.81	1,088.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,313.93</i>	<i>862.81</i>	<i>1,088.00</i>	<i>—</i>
Refunds	132.00	255.85	158.12	46.36
Agency, trust, and investment	8,285.37	7,151.29	6,642.05	6,039.00
<i>Taxes and licenses for State</i>	<i>2,814.00</i>	<i>2,361.00</i>	<i>2,613.00</i>	<i>2,679.00</i>
<i>Taxes for county</i>	<i>3,480.00</i>	<i>2,685.21</i>	<i>3,240.00</i>	<i>3,360.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,991.37</i>	<i>1,605.08</i>	<i>789.05</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$87,119.54	\$75,539.56	\$125,403.28	\$72,801.67
Permanent debt (except from sinking funds)	3,600.00	2,500.00	4,200.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,882.09	49,820.25	22,209.03	17,468.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	30,300.00	20,000.00	62,000.00
Transfers (except to sinking funds) and refunds	1,445.93	1,118.66	1,246.12	46.36
Agency, trust, and investment	8,285.37	7,151.29	6,642.05	6,039.00
Total payments	\$160,332.93	\$166,429.76	\$179,700.48	\$164,355.55
<i>Balance on hand, including funds</i>	<i>17,507.91</i>	<i>12,760.41</i>	<i>36,143.22</i>	<i>14,079.60</i>
GRAND TOTAL	\$177,840.84	\$179,180.17	\$215,843.70	\$178,435.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
REVENUE.	\$152,984.78	\$123,406.05	\$705,978.01	\$166,592.39
General	140,416.37	81,917.23	546,245.97	150,866.12
<i>Taxes</i>	<i>130,355.82</i>	<i>68,340.59</i>	<i>523,297.00</i>	<i>148,096.71</i>
Property, poll, and income	126,257.58	65,519.30	515,822.83	145,634.10
Corporation, bank, etc.	4,098.24	2,821.29	7,474.17	2,462.61
<i>Licenses and permits</i>	<i>228.00</i>	<i>68.00</i>	<i>4,454.50</i>	<i>120.00</i>
<i>Fines and forfeits</i>	<i>72.45</i>	<i>145.00</i>	<i>4,398.20</i>	<i>270.00</i>
<i>Grants and gifts</i>	<i>9,760.10</i>	<i>13,373.64</i>	<i>14,096.27</i>	<i>2,379.41</i>
For expenses	9,760.10	13,373.64	14,096.27	2,379.41
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	12,568.41	41,488.82	159,732.04	15,726.27
<i>Special assessments</i>	<i>302.38</i>	<i>54.25</i>	<i>3,901.46</i>	<i>1,454.39</i>
To meet expenses	—	54.25	3,901.46	1,454.39
To meet outlays	302.38	—	—	—
<i>Privileges</i>	<i>8,135.36</i>	<i>3,361.26</i>	<i>10,371.38</i>	<i>7,979.18</i>
<i>Departmental</i>	<i>2,621.41</i>	<i>3,148.29</i>	<i>1,179.31</i>	<i>2,211.39</i>
General government	571.25	98.50	117.00	70.00
Protection of persons and property	12.13	44.78	148.57	171.29
Health and sanitation	—	—	68.70	—
Highways	169.65	24.00	450.00	126.00
Charities	18.00	2,173.32	—	1,500.56
Soldiers' benefits	32.00	273.00	140.00	273.00
Schools	1,743.84	434.26	42.31	37.71
Libraries	49.16	21.17	102.50	32.83
Recreation	—	—	—	—
Unclassified	25.38	79.26	110.23	—
<i>Public service enterprises</i>	—	<i>30,741.49</i>	<i>128,806.83</i>	<i>7.75</i>
Electric light	—	23,664.87	128,806.83	—
Water	—	7,076.62	—	—
All other	—	—	—	7.75
<i>Cemeteries</i>	—	<i>972.35</i>	—	<i>755.91</i>
<i>Interest</i>	<i>1,509.26</i>	<i>3,211.18</i>	<i>15,473.06</i>	<i>3,317.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	821.38	878.17	—	190.42
All other	687.88	2,333.01	15,473.06	3,127.23
NON-REVENUE.	\$107,719.28	\$71,006.32	\$579,279.60	\$255,819.02
Offsets to outlays	21,286.80	12,381.50	—	24,000.00
<i>Departmental</i>	<i>21,286.80</i>	<i>12,381.50</i>	—	<i>24,000.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	75,000.00	50,000.00	500,000.00	191,824.90
<i>Loans, general purposes</i>	—	—	—	<i>110,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>50,000.00</i>	<i>500,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>1,824.90</i>
Transfers	—	505.14	400.00	11,998.34
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	505.14	400.00	11,998.34
Refunds	1,022.89	113.62	904.85	235.65
Agency, trust, and investment	10,409.59	8,006.06	77,974.75	27,760.13
<i>Taxes and licenses for State</i>	<i>4,970.00</i>	<i>2,840.00</i>	<i>16,755.92</i>	<i>6,094.31</i>
<i>Taxes for county</i>	<i>5,205.92</i>	<i>3,480.00</i>	<i>35,100.38</i>	<i>8,956.57</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>233.67</i>	<i>1,686.06</i>	<i>25,356.11</i>	<i>12,709.25</i>
<i>All other</i>	—	—	<i>762.34</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$174,271.58	\$135,787.55	\$705,978.01	\$190,592.39
Premiums	—	—	—	1,824.90
Municipal indebtedness	75,000.00	50,000.00	500,000.00	190,000.00
Transfers and refunds	1,022.89	618.76	1,304.85	12,233.99
Agency, trust, and investment	10,409.59	8,006.06	77,974.75	27,760.13
Total receipts	\$260,704.06	\$194,412.37	\$1,285,257.61	\$422,411.41
Balance on hand, including funds	26,040.78	14,457.43	150,844.18	7,935.89
GRAND TOTAL	\$286,744.84	\$208,869.80	\$1,436,101.79	\$430,347.30

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
Maintenance	\$108,137.11	\$104,097.54	\$569,462.20	\$122,112.50
<i>Departmental</i>	<i>108,113.11</i>	<i>79,993.84</i>	<i>454,566.17</i>	<i>120,680.01</i>
General government	9,349.69	5,116.32	39,218.04	12,039.09
Protection of persons and property	19,847.81	3,948.73	121,035.96	12,329.98
Health and sanitation	4,313.11	4,206.90	45,729.65	4,459.65
Highways	21,350.54	22,255.17	104,881.45	35,456.03
Charities	2,996.73	10,641.23	13,971.72	6,860.57
Soldiers' benefits	132.88	1,610.40	2,541.26	1,526.32
Schools	45,304.83	28,596.66	102,899.84	43,786.71
Libraries	1,214.39	1,590.78	5,511.94	2,490.43
Recreation	2,717.13	201.77	14,560.79	464.11
Pensions	—	—	—	—
Unclassified	886.00	1,825.88	4,215.52	1,267.12
<i>Public service enterprises</i>	<i>—</i>	<i>22,247.33</i>	<i>112,881.48</i>	<i>5.19</i>
Electric light	—	16,624.20	112,881.48	—
Water	—	5,623.13	—	—
All other	—	—	—	5.19
<i>Cemeteries</i>	<i>—</i>	<i>1,856.37</i>	<i>2,014.55</i>	<i>1,427.30</i>
<i>Administration of trust funds</i>	<i>24.00</i>	—	—	—
Interest	1,404.94	1,585.05	24,722.13	3,587.70
<i>Loans, general purposes</i>	<i>1,404.94</i>	<i>1,434.42</i>	<i>24,722.13</i>	<i>3,587.70</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>150.63</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	60,593.87	23,617.83	216,840.26	135,343.30
<i>Departmental</i>	<i>60,593.87</i>	<i>19,139.70</i>	<i>202,835.77</i>	<i>134,857.46</i>
General government	—	—	1,407.86	—
Protection of persons and property	610.25	—	11,077.60	2,997.65
Health and sanitation	—	—	13,021.37	828.61
Highways	58,685.89	19,139.70	167,125.19	54,216.99
Charities	—	—	—	—
Schools	1,002.00	—	—	76,814.21
Libraries	—	—	—	—
Recreation	295.73	—	9,816.38	—
Unclassified	—	—	387.37	—
<i>Public service enterprises</i>	<i>—</i>	<i>4,478.13</i>	<i>11,097.05</i>	<i>—</i>
Electric light	—	4,478.13	11,097.05	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	2,907.44	485.84
Municipal indebtedness	80,022.76	64,300.00	495,090.66	82,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>5,022.76</i>	<i>4,300.00</i>	<i>45,090.66</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>60,000.00</i>	<i>450,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	505.14	400.00	11,998.34
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	505.14	400.00	11,998.34
Refunds	1,022.89	113.62	904.85	235.65
Agency, trust, and investment	10,374.50	8,569.09	78,993.04	16,392.21
<i>Taxes and licenses for State</i>	<i>4,970.00</i>	<i>2,840.00</i>	<i>16,755.92</i>	<i>6,094.31</i>
<i>Taxes for county</i>	<i>5,205.92</i>	<i>3,480.00</i>	<i>55,100.38</i>	<i>8,956.67</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>198.58</i>	<i>2,249.09</i>	<i>26,539.25</i>	<i>1,341.33</i>
<i>All other</i>	—	—	597.49	—
RECAPITULATION.				
Maintenance and interest	\$109,542.05	\$105,682.59	\$594,184.33	\$125,700.20
Permanent debt (except from sinking funds)	5,022.76	4,300.00	45,090.66	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	60,593.87	23,617.83	216,840.26	135,343.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	60,000.00	450,000.00	80,000.00
Transfers (except to sinking funds) and refunds	1,022.89	618.76	1,304.85	12,233.99
Agency, trust, and investment	10,374.50	8,569.09	78,993.04	16,392.21
Total payments	\$261,556.07	\$202,788.27	\$1,386,413.14	\$371,669.70
<i>Balance on hand, including funds</i>	<i>25,188.77</i>	<i>6,081.53</i>	<i>49,688.65</i>	<i>58,677.60</i>
GRAND TOTAL	\$286,744.84	\$208,869.80	\$1,436,101.79	\$430,347.30

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
REVENUE.	\$75,530.77	\$109,308.30	\$111,158.29	\$161,077.46
General	67,420.12	83,587.34	96,946.40	143,485.44
Taxes	54,637.25	71,375.48	77,007.72	138,844.27
Property, poll, and income	51,880.56	70,114.80	76,039.84	135,242.27
Corporation, bank, etc.	3,256.69	1,260.68	967.88	3,602.00
Licenses and permits	134.00	214.60	288.50	647.55
Fines and forfeits	70.90	501.02	194.50	338.35
Grants and gifts	12,677.97	11,496.34	19,455.68	3,655.27
For expenses	12,427.97	11,496.34	19,455.68	2,007.48
For outlays	150.00	—	—	1,647.79
All other	—	—	—	—
Commercial	8,110.65	25,720.96	14,211.89	17,592.02
Special assessments	—	447.93	763.24	—
To meet expenses	—	447.93	763.24	—
To meet outlays	—	—	—	—
Privileges	2,970.68	4,923.09	4,882.38	7,358.63
Departmental	2,710.15	7,237.80	6,466.04	6,323.45
General government	66.00	2,017.00	99.45	74.71
Protection of persons and property	27.14	228.13	48.78	91.24
Health and sanitation	—	—	—	—
Highways	3.00	—	3,999.96	—
Charities	785.75	2,981.46	618.63	786.04
Soldiers' benefits	465.00	—	217.00	216.00
Schools	1,347.22	752.65	5.75	4,155.46
Libraries	16.04	86.08	55.65	—
Recreation	—	—	—	—
Unclassified	—	1,171.98	420.82	—
Public service enterprises	—	6,007.33	—	—
Electric light	—	6,007.33	—	—
Water	—	6,007.33	—	—
All other	—	—	—	—
Cemeteries	900.69	1,519.80	450.25	971.65
Interest	1,529.13	5,586.11	2,649.98	3,938.29
On sinking funds	—	—	—	—
On trust and investment funds	791.87	3,881.12	641.05	2,025.28
All other	737.26	1,704.99	2,008.93	1,913.01
NON-REVENUE.	\$29,383.09	\$73,740.03	\$73,219.06	\$94,452.48
Offsets to outlays	7,814.64	5,478.30	9,587.00	204.30
Departmental	7,814.64	5,478.30	9,587.00	204.30
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	41,243.20	50,003.00	68,000.00
Loans, general purposes	—	—	—	8,000.00
Loans, public service enterprises	—	16,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	25,000.00	50,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	243.20	3.00	—
Transfers	42.94	351.00	287.87	2,028.10
From sinking funds	—	—	—	—
All other	42.94	351.00	287.87	2,028.10
Refunds	169.37	335.08	48.50	864.21
Agency, trust, and investment	6,356.14	26,332.45	13,292.69	23,355.87
Taxes and licenses for State	2,429.00	2,955.00	3,000.00	5,777.00
Taxes for county	2,880.00	3,720.00	3,986.88	15,135.99
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,047.14	19,507.23	6,305.81	2,442.88
All other	—	150.22	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$83,345.41	\$114,786.60	\$120,745.29	\$161,281.76
Premiums	—	243.20	3.00	—
Municipal indebtedness	15,000.00	41,000.00	50,000.00	68,000.00
Transfers and refunds	212.31	686.08	336.37	2,892.31
Agency, trust, and investment	6,356.14	26,332.45	13,292.69	23,355.87
Total receipts	\$104,913.86	\$183,048.33	\$184,377.35	\$255,529.94
Balance on hand, including funds	14,565.98	27,476.83	10,237.63	24,264.64
GRAND TOTAL	\$119,479.84	\$210,525.16	\$194,614.98	\$279,784.58

Graded According to Population of 1930 — Continued.

PAYMENTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
Maintenance	\$72,337.33	\$96,364.57	\$98,554.93	\$107,742.10
<i>Departmental</i>	<i>70,830.09</i>	<i>90,397.78</i>	<i>97,202.26</i>	<i>104,883.17</i>
General government	4,010.87	6,075.32	5,713.26	13,158.10
Protection of persons and property	4,194.69	7,802.89	10,909.94	17,654.44
Health and sanitation	1,157.23	2,689.72	2,660.03	4,171.58
Highways	17,402.18	23,058.61	20,549.14	16,324.44
Charities	12,276.47	9,409.92	6,058.64	6,558.39
Soldiers' benefits	2,295.24	1,746.83	1,528.44	736.00
Schools	26,765.05	32,493.49	46,466.37	37,733.96
Libraries	996.60	2,329.28	573.13	1,500.00
Recreation	34.55	424.18	347.57	2,050.42
Pensions	—	—	—	—
Unclassified	1,397.21	4,367.54	2,395.74	4,995.84
<i>Public service enterprises</i>	<i>—</i>	<i>3,116.68</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,116.58	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,507.24</i>	<i>2,836.11</i>	<i>1,352.67</i>	<i>2,858.93</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>14.10</i>	<i>—</i>	<i>—</i>
Interest	489.38	2,177.75	2,674.37	3,707.99
<i>Loans, general purposes</i>	<i>489.38</i>	<i>1,879.08</i>	<i>2,674.37</i>	<i>3,707.99</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>298.67</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,830.17	29,116.80	19,866.53	51,095.33
<i>Departmental</i>	<i>14,830.17</i>	<i>9,684.92</i>	<i>19,566.86</i>	<i>50,620.33</i>
General government	133.50	—	75.00	17,300.00
Protection of persons and property	2,548.48	—	487.85	210.00
Health and sanitation	439.07	—	—	—
Highways	11,229.34	8,243.29	10,595.18	25,491.23
Charities	—	—	—	—
Schools	479.78	1,441.63	385.75	985.15
Libraries	—	—	—	—
Recreation	—	—	—	2,499.95
Unclassified	—	—	8,023.08	4,134.00
<i>Public service enterprises</i>	<i>—</i>	<i>19,431.88</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	19,431.88	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>299.67</i>	<i>475.00</i>
Municipal indebtedness	18,000.00	29,000.00	55,250.00	67,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>4,000.00</i>	<i>5,250.00</i>	<i>7,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>25,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	42.94	351.00	287.87	2,028.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>42.94</i>	<i>351.00</i>	<i>287.87</i>	<i>2,028.10</i>
Refunds	169.37	335.08	48.50	864.21
Agency, trust, and investment	6,294.74	25,761.69	13,702.82	23,370.52
<i>Taxes and licenses for State</i>	<i>2,429.00</i>	<i>2,955.00</i>	<i>3,000.00</i>	<i>5,777.00</i>
<i>Taxes for county</i>	<i>2,880.00</i>	<i>3,720.00</i>	<i>3,986.88</i>	<i>16,155.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>985.74</i>	<i>18,951.38</i>	<i>6,715.94</i>	<i>2,457.53</i>
<i>All other</i>	<i>—</i>	<i>135.31</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$72,826.71	\$98,542.32	\$101,229.30	\$111,450.09
Permanent debt (except from sinking funds)	3,000.00	4,000.00	5,250.00	7,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,830.17	29,116.80	19,866.53	51,095.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	25,000.00	50,000.00	60,000.00
Transfers (except to sinking funds) and refunds	212.31	686.08	336.37	2,892.31
Agency, trust, and investment	6,294.74	25,761.69	13,702.82	23,370.52
Total payments	\$112,163.93	\$183,106.89	\$190,385.02	\$256,108.25
<i>Balance on hand, including funds</i>	<i>7,315.91</i>	<i>27,418.27</i>	<i>4,229.96</i>	<i>23,676.33</i>
GRAND TOTAL	\$119,479.84	\$210,525.16	\$194,614.98	\$279,784.58

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
REVENUE.	\$91,803.87	\$96,157.79	\$79,129.08	\$86,602.35
General	78,745.66	84,847.13	58,587.41	74,044.01
<i>Taxes</i>	<i>54,996.56</i>	<i>67,846.03</i>	<i>46,161.92</i>	<i>58,599.85</i>
Property, poll, and income	54,167.63	66,855.12	44,534.35	56,964.01
Corporation, bank, etc.	828.93	990.91	1,627.57	1,635.84
<i>Licenses and permits</i>	<i>259.00</i>	<i>1,066.00</i>	<i>78.00</i>	<i>101.50</i>
<i>Fines and forfeits</i>	<i>95.00</i>	<i>262.30</i>	<i>209.40</i>	<i>98.20</i>
<i>Grants and gifts</i>	<i>23,395.10</i>	<i>15,672.80</i>	<i>12,138.09</i>	<i>15,244.46</i>
For expenses	23,395.10	15,672.80	12,138.09	15,244.46
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	13,058.21	11,310.66	20,541.67	12,558.34
<i>Special assessments</i>	<i>173.38</i>	<i>1,022.00</i>	<i>—</i>	<i>77.71</i>
To meet expenses	173.38	1,022.00	—	—
To meet outlays	—	—	—	77.71
<i>Privileges</i>	<i>2,943.78</i>	<i>3,424.23</i>	<i>2,758.25</i>	<i>4,815.29</i>
<i>Departmental</i>	<i>4,884.63</i>	<i>3,837.62</i>	<i>6,984.32</i>	<i>4,682.47</i>
General government	308.00	216.66	121.25	760.00
Protection of persons and property	42.21	95.46	44.83	81.67
Health and sanitation	57.41	265.45	502.86	140.75
Highways	2,992.96	2,054.00	20.70	204.73
Charities	803.35	1,003.70	1,602.90	1,899.30
Soldiers' benefits	190.00	22.00	214.00	210.00
Schools	241.97	107.85	4,463.55	892.78
Libraries	21.47	71.50	12.23	69.54
Recreation	227.26	—	—	—
Unclassified	—	1.00	2.00	423.70
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,842.85</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	3,842.85	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,168.00</i>	<i>739.70</i>	<i>—</i>	<i>486.79</i>
<i>Interest</i>	<i>3,888.42</i>	<i>2,287.11</i>	<i>6,956.25</i>	<i>2,496.08</i>
On sinking funds	—	—	2,110.83	—
On trust and investment funds	3,180.52	472.38	3,860.45	1,829.39
All other	707.90	1,814.73	984.97	666.69
NON-REVENUE.	\$57,056.40	\$60,999.02	\$49,663.88	\$40,488.03
Offsets to outlays	9,220.73	990.68	7,511.97	4,878.41
<i>Departmental</i>	<i>9,220.73</i>	<i>990.68</i>	<i>7,511.97</i>	<i>4,878.41</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,000.00	46,000.00	15,000.00	25,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>46,000.00</i>	<i>15,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,844.29	676.49	3,322.92	522.65
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	4,844.29	676.49	3,322.92	522.65
Refunds	138.73	33.50	131.82	252.79
Agency, trust, and investment	7,852.65	13,298.35	23,697.17	9,834.18
<i>Taxes and licenses for State</i>	<i>2,128.00</i>	<i>3,134.00</i>	<i>2,575.00</i>	<i>3,254.80</i>
<i>Taxes for county</i>	<i>2,640.00</i>	<i>4,080.00</i>	<i>5,873.30</i>	<i>6,060.02</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,084.65</i>	<i>6,084.35</i>	<i>15,248.87</i>	<i>519.36</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$101,024.60	\$97,148.47	\$86,641.05	\$91,480.76
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	46,000.00	15,000.00	25,000.00
Transfers and refunds	4,983.02	709.99	3,454.74	775.44
Agency, trust, and investment	7,852.65	13,298.35	23,697.17	9,834.18
Total receipts	\$148,860.27	\$157,156.81	\$128,792.96	\$127,090.38
<i>Balance on hand, including funds</i>	<i>14,089.43</i>	<i>10,315.74</i>	<i>16,194.31</i>	<i>17,344.25</i>
GRAND TOTAL	\$162,949.70	\$167,472.55	\$144,987.27	\$144,434.63

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
Maintenance	\$82,261.22	\$89,816.39	\$65,419.47	\$77,463.73
<i>Departmental</i>	<i>80,216.07</i>	<i>88,321.10</i>	<i>64,648.83</i>	<i>76,423.91</i>
General government	2,940.42	6,097.14	3,288.72	6,622.45
Protection of persons and property	2,634.23	5,361.77	1,866.27	2,062.84
Health and sanitation	2,595.34	3,321.95	3,820.98	2,385.19
Highways	22,735.40	24,062.58	12,980.67	19,400.07
Charities	6,367.00	6,070.11	6,002.30	6,509.51
Soldiers' benefits	364.00	1,001.16	411.00	330.00
Schools	38,987.92	39,251.53	35,362.13	35,226.47
Libraries	1,759.09	1,648.09	276.70	1,483.33
Recreation	424.56	437.92	34.03	120.62
Pensions	—	—	—	—
Unclassified	1,408.11	1,068.85	606.03	2,283.43
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>766.84</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	756.84	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,045.15</i>	<i>1,495.29</i>	<i>13.80</i>	<i>1,039.82</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,433.42	1,790.52	2,508.33	1,056.56
<i>Loans, general purposes</i>	<i>1,433.42</i>	<i>1,790.52</i>	<i>508.83</i>	<i>1,056.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,058.34	4,706.28	15,047.71	6,499.20
<i>Departmental</i>	<i>11,007.34</i>	<i>4,706.28</i>	<i>12,722.24</i>	<i>6,499.20</i>
General government	—	34.92	196.98	—
Protection of persons and property	160.15	—	200.00	—
Health and sanitation	—	—	447.80	—
Highways	10,847.19	4,074.59	9,868.95	6,099.67
Charities	—	—	—	—
Schools	—	552.94	2,008.51	399.53
Libraries	—	—	—	—
Recreation	—	43.83	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,283.20</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	2,283.20	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>51.00</i>	<i>—</i>	<i>42.27</i>	<i>—</i>
Municipal indebtedness	56,600.00	42,000.00	16,000.00	29,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>6,000.00</i>	<i>1,000.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,600.00</i>	<i>36,000.00</i>	<i>15,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,844.29	676.49	3,322.92	522.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,844.29</i>	<i>676.49</i>	<i>3,322.92</i>	<i>522.65</i>
Refunds	138.73	33.50	131.82	252.79
Agency, trust, and investment	6,188.88	13,082.95	24,981.39	10,124.86
<i>Taxes and licenses for State</i>	<i>2,128.00</i>	<i>3,134.00</i>	<i>2,575.00</i>	<i>3,254.80</i>
<i>Taxes for county</i>	<i>2,640.00</i>	<i>4,080.00</i>	<i>5,873.30</i>	<i>6,060.02</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,420.88</i>	<i>5,868.95</i>	<i>16,533.09</i>	<i>810.04</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$83,694.64	\$91,606.91	\$67,927.80	\$78,520.29
Permanent debt (except from sinking funds)	1,000.00	6,000.00	1,000.00	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,058.34	4,706.28	15,047.71	6,499.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,600.00	36,000.00	15,000.00	25,000.00
Transfers (except to sinking funds) and refunds	4,983.02	709.99	3,454.74	775.44
Agency, trust, and investment	6,188.88	13,082.95	24,981.39	10,124.86
Total payments	\$162,524.88	\$152,106.13	\$127,411.64	\$125,419.79
Balance on hand, including funds	424.82	15,386.42	17,575.63	19,014.84
GRAND TOTAL	\$162,949.70	\$167,472.55	\$144,987.27	\$144,434.63

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
REVENUE.	\$100,705.66	\$118,778.02	\$156,593.41	\$72,432.92
General	62,874.19	107,869.87	136,509.46	61,971.27
<i>Taxes</i>	<i>55,523.04</i>	<i>94,758.61</i>	<i>129,511.30</i>	<i>43,793.57</i>
Property, poll, and income	53,900.70	93,872.94	127,380.90	41,308.60
Corporation, bank, etc.	1,622.34	885.67	2,130.40	2,484.97
<i>Licenses and permits</i>	<i>54.00</i>	<i>472.00</i>	<i>342.00</i>	<i>135.50</i>
<i>Fines and forfeits</i>	<i>50.00</i>	<i>111.16</i>	<i>255.70</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>7,247.15</i>	<i>12,528.11</i>	<i>6,400.46</i>	<i>18,037.20</i>
For expenses	7,247.15	12,528.11	6,400.46	18,037.20
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	37,831.47	10,908.15	20,083.95	10,461.65
<i>Special assessments</i>	<i>678.00</i>	<i>65.67</i>	<i>166.50</i>	—
To meet expenses	678.00	65.67	156.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,594.85</i>	<i>6,621.24</i>	<i>4,694.29</i>	<i>2,860.16</i>
<i>Departmental</i>	<i>1,781.02</i>	<i>2,452.18</i>	<i>10,111.14</i>	<i>4,782.83</i>
General government	—	220.65	155.50	101.00
Protection of persons and property	114.29	217.30	915.76	47.18
Health and sanitation	172.14	—	138.57	—
Highways	15.00	8.23	30.00	586.52
Charities	209.17	265.24	3,920.18	3,926.06
Soldiers' benefits	502.00	328.00	90.00	95.00
Schools	696.46	849.26	4,848.43	18.87
Libraries	71.96	—	—	8.20
Recreation	—	563.50	—	—
Unclassified	—	—	12.70	—
<i>Public service enterprises</i>	<i>29,682.07</i>	—	<i>1,316.11</i>	—
Electric light	29,682.07	—	—	—
Water	—	—	1,316.11	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>1,119.35</i>	<i>765.49</i>
<i>Interest</i>	<i>2,095.53</i>	<i>1,769.06</i>	<i>2,686.66</i>	<i>2,053.17</i>
On sinking funds	—	—	—	—
On trust and investment funds	854.52	341.25	581.93	884.72
All other	1,241.01	1,427.81	2,104.63	1,168.45
NON-REVENUE.	\$63,496.44	\$56,365.41	\$447,899.93	\$36,519.87
Offsets to outlays	40,469.91	1,205.00	3,489.54	3,941.36
<i>Departmental</i>	<i>40,223.91</i>	<i>1,205.00</i>	—	<i>3,941.36</i>
<i>Public service enterprises</i>	<i>246.00</i>	—	<i>3,489.54</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	15,000.00	40,000.00	393,136.00	25,000.00
<i>Loans, general purposes</i>	—	—	<i>190,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	<i>76,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>40,000.00</i>	<i>127,500.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	<i>636.00</i>	—
Transfers	810.00	618.30	11,844.35	1,370.79
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	810.00	618.30	11,844.35	1,370.79
Refunds	601.85	302.61	3,001.76	315.57
Agency, trust, and investment	6,614.68	14,239.50	36,428.28	5,892.15
<i>Taxes and licenses for State</i>	<i>2,806.00</i>	<i>4,012.00</i>	<i>5,065.00</i>	<i>2,088.00</i>
<i>Taxes for county</i>	<i>3,558.09</i>	<i>10,016.51</i>	<i>13,132.65</i>	<i>2,400.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>250.59</i>	<i>210.99</i>	<i>18,230.63</i>	<i>1,404.15</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$141,175.57	\$119,983.02	\$160,082.95	\$76,374.28
Premiums	—	—	636.00	—
Municipal indebtedness	15,000.00	40,000.00	392,500.00	25,000.00
Transfers and refunds	1,411.85	920.91	14,846.11	1,686.36
Agency, trust, and investment	6,614.68	14,239.50	36,428.28	5,892.15
Total receipts	\$164,202.10	\$175,143.43	\$604,493.34	\$108,952.79
Balance on hand, including funds	29,812.70	67,180.93	13,304.89	5,479.19
GRAND TOTAL	\$194,014.80	\$242,324.36	\$617,798.23	\$114,431.98

Graded According to Population of 1930 — Continued.

PAYMENTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
Maintenance	\$79,913.43	\$98,175.06	\$116,850.37	\$67,450.32
<i>Departmental</i>	<i>58,259.71</i>	<i>98,059.06</i>	<i>112,974.95</i>	<i>66,432.46</i>
General government	2,993.16	9,202.69	13,375.70	3,824.01
Protection of persons and property	5,073.54	7,750.61	11,200.11	1,451.66
Health and sanitation	1,404.31	1,939.22	4,355.67	1,907.64
Highways	11,527.56	28,832.83	27,466.57	13,480.78
Charities	5,680.71	9,050.25	13,235.45	10,318.99
Soldiers' benefits	1,852.88	486.00	204.00	660.65
Schools	25,964.61	38,474.54	38,590.10	32,853.09
Libraries	1,400.94	800.00	285.46	980.03
Recreation	35.07	941.65	1,917.08	363.61
Pensions	—	—	—	—
Unclassified	2,326.93	581.27	2,344.81	592.00
<i>Public service enterprises</i>	<i>21,653.72</i>	<i>—</i>	<i>2,452.37</i>	<i>—</i>
Electric light	21,653.72	—	—	—
Water	—	—	2,452.37	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>116.00</i>	<i>1,423.05</i>	<i>1,017.86</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	188.42	3,974.96	5,433.69	786.17
<i>Loans, general purposes</i>	<i>108.42</i>	<i>3,974.96</i>	<i>4,167.76</i>	<i>786.17</i>
<i>Loans, public service enterprises</i>	<i>80.00</i>	<i>—</i>	<i>1,295.93</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	63,853.29	62,014.64	286,897.33	5,310.44
<i>Departmental</i>	<i>57,174.47</i>	<i>62,014.64</i>	<i>210,322.65</i>	<i>5,310.44</i>
General government	—	978.88	1,000.00	—
Protection of persons and property	—	4,084.75	19,584.11	—
Health and sanitation	329.17	—	—	—
Highways	55,984.10	5,381.57	721.45	5,225.00
Charities	—	—	—	—
Schools	861.20	51,569.44	188,756.82	—
Libraries	—	—	260.27	85.44
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>6,678.82</i>	<i>—</i>	<i>76,574.68</i>	<i>—</i>
Electric light	6,678.82	—	—	—
Water	—	—	76,574.68	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	16,000.00	58,000.00	157,800.00	25,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>8,000.00</i>	<i>14,300.00</i>	<i>800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>50,000.00</i>	<i>143,500.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	810.00	618.30	11,844.35	1,370.79
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>810.00</i>	<i>618.30</i>	<i>11,844.35</i>	<i>1,370.79</i>
Refunds	601.85	302.61	3,001.76	315.57
Agency, trust, and investment	6,634.20	14,306.98	25,453.41	6,160.21
<i>Taxes and licenses for State</i>	<i>2,806.00</i>	<i>4,012.00</i>	<i>5,065.00</i>	<i>2,088.00</i>
<i>Taxes for county</i>	<i>3,558.09</i>	<i>10,016.51</i>	<i>13,132.65</i>	<i>2,400.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>270.11</i>	<i>278.47</i>	<i>7,255.76</i>	<i>1,672.21</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$80,101.85	\$102,150.02	\$122,314.06	\$68,236.49
Permanent debt (except from sinking funds)	1,000.00	8,000.00	14,300.00	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	63,853.29	62,014.64	286,897.33	5,310.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	50,000.00	143,500.00	25,000.00
Transfers (except to sinking funds) and refunds	1,411.85	920.91	14,846.11	1,686.36
Agency, trust, and investment	6,634.20	14,306.98	25,453.41	6,160.21
Total payments	\$168,001.19	\$237,392.55	\$607,310.91	\$107,193.50
Balance on hand, including funds	26,013.61	4,931.81	10,487.32	7,238.48
GRAND TOTAL	\$194,014.80	\$242,324.36	\$617,798.23	\$114,431.98

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
REVENUE.	\$144,454.47	\$88,735.69	\$122,828.78	\$100,986.18
General	132,595.84	75,440.76	106,142.85	86,085.60
<i>Taxes</i>	<i>129,824.28</i>	<i>59,111.48</i>	<i>96,057.68</i>	<i>69,917.16</i>
Property, poll, and income	126,738.77	55,446.39	87,751.00	68,343.50
Corporation, bank, etc.	3,085.51	3,665.09	8,306.68	1,573.66
<i>Licenses and permits</i>	<i>26.50</i>	<i>134.50</i>	<i>139.00</i>	<i>70.50</i>
<i>Fines and forfeits</i>	<i>115.28</i>	<i>81.00</i>	<i>224.00</i>	<i>504.50</i>
<i>Grants and gifts</i>	<i>2,629.78</i>	<i>15,989.99</i>	<i>9,722.17</i>	<i>15,593.44</i>
For expenses	2,229.78	15,989.99	9,722.17	15,593.44
For outlays	400.00	—	—	—
<i>All other</i>	<i>—</i>	<i>123.79</i>	<i>—</i>	<i>—</i>
Commercial	11,858.63	13,294.93	16,685.93	14,900.58
<i>Special assessments</i>	<i>—</i>	<i>63.56</i>	<i>309.90</i>	<i>236.00</i>
To meet expenses	—	63.56	309.90	236.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,157.09</i>	<i>3,587.11</i>	<i>4,657.47</i>	<i>4,133.75</i>
<i>Departmental</i>	<i>4,402.96</i>	<i>5,244.41</i>	<i>1,557.47</i>	<i>7,746.00</i>
General government	417.00	541.80	—	516.45
Protection of persons and property	22.10	88.89	386.73	126.72
Health and sanitation	8.00	222.50	54.60	—
Highways	201.26	2,000.00	68.56	4,069.60
Charities	1,143.39	1,264.68	717.35	1,548.25
Soldiers' benefits	—	190.00	95.00	—
Schools	2,397.21	864.75	226.02	1,479.23
Libraries	—	71.79	5.51	5.75
Recreation	206.00	—	—	—
Unclassified	8.00	—	3.70	—
<i>Public service enterprises</i>	<i>396.82</i>	<i>—</i>	<i>8,359.01</i>	<i>—</i>
Electric light	—	—	—	—
Water	396.82	—	8,359.01	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>184.00</i>	<i>1,685.51</i>	<i>263.38</i>	<i>341.00</i>
<i>Interest</i>	<i>1,717.76</i>	<i>2,714.34</i>	<i>1,538.70</i>	<i>2,443.83</i>
On sinking funds	—	1,696.67	849.76	95.80
On trust and investment funds	651.30	1,017.67	688.94	2,348.03
All other	1,066.46	—	—	—
NON-REVENUE.	\$195,322.90	\$94,484.91	\$184,070.97	\$72,438.62
Offsets to outlays	30,677.03	12,139.60	24,428.59	9,595.66
<i>Departmental</i>	<i>30,677.03</i>	<i>12,139.60</i>	<i>24,428.59</i>	<i>9,595.66</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	145,000.00	72,151.32	145,984.50	55,000.00
<i>Loans, general purposes</i>	<i>25,000.00</i>	<i>14,000.00</i>	<i>90,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>57,000.00</i>	<i>45,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>1,151.32</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>984.50</i>	<i>—</i>
Transfers	253.53	—	3,072.99	144.24
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	253.53	—	3,072.99	144.24
Refunds	238.37	538.92	410.37	28.54
Agency, trust, and investment	19,153.97	9,655.07	10,174.52	7,670.18
<i>Taxes and licenses for State</i>	<i>5,905.77</i>	<i>3,191.00</i>	<i>3,975.00</i>	<i>5,000.00</i>
<i>Taxes for county</i>	<i>12,722.10</i>	<i>4,236.06</i>	<i>4,109.93</i>	<i>3,986.88</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>526.10</i>	<i>2,228.01</i>	<i>2,089.59</i>	<i>683.30</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$175,131.50	\$100,875.29	\$147,257.37	\$110,581.84
Premiums	—	—	984.50	—
Municipal indebtedness	145,000.00	72,151.32	145,000.00	55,000.00
Transfers and refunds	491.90	538.92	3,483.36	172.78
Agency, trust, and investment	19,153.97	9,655.07	10,174.52	7,670.18
Total receipts	\$339,777.37	\$183,220.60	\$306,899.75	\$173,424.80
<i>Balance on hand, including funds</i>	<i>16,767.97</i>	<i>11,969.12</i>	<i>24,215.82</i>	<i>3,169.91</i>
GRAND TOTAL	\$356,545.34	\$195,189.72	\$331,115.57	\$176,594.71

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
Maintenance	\$134,171.78	\$88,963.75	\$87,998.92	\$79,530.54
<i>Departmental</i>	<i>130,062.25</i>	<i>86,697.41</i>	<i>76,803.03</i>	<i>78,379.91</i>
General government	12,109.97	7,533.06	4,691.35	7,174.03
Protection of persons and property	10,512.91	4,943.87	8,342.35	4,247.47
Health and sanitation	8,003.17	4,434.02	3,734.93	1,571.73
Highways	35,995.76	21,428.57	18,307.07	24,107.04
Charities	7,237.00	8,422.49	2,411.15	3,530.81
Soldiers' benefits	30.00	240.00	186.50	104.00
Schools	50,228.70	34,938.41	36,309.09	34,864.95
Libraries	2,997.35	2,468.45	829.73	617.18
Recreation	1,127.68	1,231.48	942.91	967.37
Pensions	—	—	—	—
Unclassified	1,819.71	1,057.06	1,047.95	1,195.33
<i>Public service enterprises</i>	<i>299.26</i>	<i>—</i>	<i>10,399.16</i>	<i>—</i>
Electric light	—	—	—	—
Water	299.26	—	10,399.16	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,810.27</i>	<i>2,266.34</i>	<i>796.73</i>	<i>1,150.63</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,644.11	1,480.16	4,556.55	2,061.66
<i>Loans, general purposes</i>	<i>4,561.61</i>	<i>1,480.16</i>	<i>4,009.06</i>	<i>2,061.66</i>
<i>Loans, public service enterprises</i>	<i>82.50</i>	<i>—</i>	<i>547.49</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	67,472.45	31,023.11	153,045.29	19,216.55
<i>Departmental</i>	<i>65,938.07</i>	<i>31,023.11</i>	<i>141,787.99</i>	<i>18,743.55</i>
General government	—	16.83	—	247.75
Protection of persons and property	—	437.50	1,192.15	—
Health and sanitation	2,452.96	—	—	—
Highways	63,390.11	13,731.14	39,508.41	18,173.84
Charities	—	—	99,994.86	321.96
Schools	—	16,729.74	1,092.57	—
Libraries	—	107.90	11,257.30	—
Recreation	—	—	—	—
Unclassified	125.00	—	—	—
<i>Public service enterprises</i>	<i>1,534.38</i>	<i>—</i>	<i>11,257.30</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,534.38	—	11,257.30	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>473.00</i>
Municipal indebtedness	118,500.00	52,927.88	57,900.00	57,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,500.00</i>	<i>—</i>	<i>12,900.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>52,000.00</i>	<i>45,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>927.88</i>	<i>—</i>	<i>—</i>
Transfers	253.53	—	3,072.99	144.24
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>253.53</i>	<i>—</i>	<i>3,072.99</i>	<i>144.24</i>
Refunds	238.37	538.92	410.37	28.54
Agency, trust, and investment	19,879.16	9,568.42	8,631.11	7,748.80
<i>Taxes and licenses for State</i>	<i>5,905.77</i>	<i>3,191.00</i>	<i>8,975.00</i>	<i>3,000.00</i>
<i>Taxes for county</i>	<i>12,722.10</i>	<i>4,236.06</i>	<i>4,109.93</i>	<i>3,986.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,251.29</i>	<i>2,141.36</i>	<i>546.18</i>	<i>761.92</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$138,815.89	\$90,443.91	\$92,555.47	\$81,592.20
Permanent debt (except from sinking funds)	18,500.00	—	12,900.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	67,472.45	31,023.11	153,045.29	19,216.55
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	52,927.88	45,000.00	55,000.00
Transfers (except to sinking funds) and refunds	491.90	538.92	3,483.36	172.78
Agency, trust, and investment	19,879.16	9,568.42	8,631.11	7,748.80
Total payments	\$345,159.40	\$184,502.24	\$315,615.23	\$165,730.33
Balance on hand, including funds	11,385.94	10,687.48	16,500.34	10,864.38
GRAND TOTAL	\$356,545.34	\$195,189.72	\$331,115.57	\$176,594.71

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
REVENUE.	\$100,162.14	\$65,068.44	\$185,522.09	\$75,266.77
General	64,531.96	58,927.47	170,124.47	67,278.59
Taxes	64,307.60	44,302.68	167,293.20	49,442.34
Property, poll, and income	52,007.32	42,021.23	164,525.04	47,322.97
Corporation, bank, etc.	1,700.28	2,281.45	2,768.16	2,119.37
Licenses and permits	101.00	62.00	224.00	77.00
Fines and forfeits	34.80	95.00	244.75	85.10
Grants and gifts	10,088.66	14,467.79	2,362.62	17,655.16
For expenses	10,088.66	11,967.79	2,362.52	17,653.15
For outlays	—	2,500.00	—	—
All other	—	—	—	21.00
Commercial	35,630.18	6,140.97	15,397.62	7,988.18
Special assessments	64.16	—	—	469.10
To meet expenses	54.15	—	—	469.10
To meet outlays	—	—	—	—
Privileges	2,964.00	1,443.15	7,918.32	3,742.40
Departmental	1,919.39	2,575.71	1,625.85	2,050.55
General government	625.35	53.50	283.10	230.00
Protection of persons and property	120.45	23.43	140.70	106.80
Health and sanitation	250.79	—	—	—
Highways	45.00	—	165.75	1,147.12
Charities	403.00	2,016.52	652.30	238.50
Soldiers' benefits	380.00	—	203.00	223.00
Schools	—	482.26	181.00	105.13
Libraries	35.10	—	—	—
Recreation	55.00	—	—	—
Unclassified	4.70	—	—	—
Public service enterprises	27,371.27	—	—	—
Electric light	27,322.92	—	—	—
Water	—	—	—	—
All other	48.35	—	—	—
Cemeteries	766.50	1,029.83	2,408.00	769.90
Interest	2,554.87	1,092.28	3,445.46	956.23
On sinking funds	—	—	—	—
On trust and investment funds	1,340.46	600.00	325.13	141.12
All other	1,214.41	492.28	3,120.32	815.11
NON-REVENUE.	\$61,189.39	\$66,783.54	\$195,140.57	\$78,104.23
Offsets to outlays	2,500.00	15,888.02	—	5,096.62
Departmental	2,500.00	15,888.02	—	5,096.62
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	50,000.00	40,700.00	170,000.00	65,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	40,700.00	170,000.00	65,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	718.14	1,534.50	400.00	41.35
From sinking funds	—	—	—	—
All other	718.14	1,534.50	400.00	41.35
Refunds	71.15	138.47	656.84	424.69
Agency, trust, and investment	7,900.10	8,522.55	24,083.73	7,541.57
Taxes and licenses for State	2,106.00	2,475.00	7,019.00	2,750.00
Taxes for county	2,821.93	4,725.35	14,073.27	2,685.21
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,972.17	1,322.20	2,991.46	2,106.36
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$102,662.14	\$80,956.46	\$185,522.09	\$80,363.39
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	40,700.00	170,000.00	65,000.00
Transfers and refunds	789.29	1,672.97	1,056.84	466.04
Agency, trust, and investment	7,900.10	8,522.55	24,083.73	7,541.57
Total receipts	\$161,351.53	\$131,851.98	\$380,662.66	\$153,371.00
Balance on hand, including funds	16,735.84	3,113.11	7,237.86	10,625.37
GRAND TOTAL	\$178,087.37	\$134,965.09	\$387,900.52	\$163,996.37

Graded According to Population of 1930 — Continued.

PAYMENTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
Maintenance	\$85,161.07	\$58,478.33	\$143,494.98	\$71,864.26
<i>Departmental</i>	<i>63,843.36</i>	<i>57,036.84</i>	<i>135,523.37</i>	<i>71,085.16</i>
General government	6,058.57	3,503.14	11,847.74	3,245.09
Protection of persons and property	4,450.64	372.44	16,374.20	4,907.82
Health and sanitation	2,521.59	1,008.05	8,438.58	2,718.83
Highways	14,024.73	12,733.12	34,107.11	17,803.68
Charities	8,859.36	9,933.49	12,738.91	7,868.40
Soldiers' benefits	658.00	2,933.07	513.00	728.00
Schools	23,841.78	25,318.51	47,131.88	32,630.71
Libraries	1,243.15	291.99	2,025.00	484.40
Recreation	1,160.45	30.89	374.12	33.50
Pensions	—	—	—	—
Unclassified	1,025.09	912.14	1,972.83	664.73
<i>Public service enterprises</i>	<i>19,956.21</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	19,914.91	—	—	—
Water	—	—	—	—
All other	41.30	—	—	—
<i>Cemeteries</i>	<i>1,361.50</i>	<i>1,441.49</i>	<i>7,971.61</i>	<i>779.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,727.08	1,843.10	7,208.94	2,192.53
<i>Loans, general purposes</i>	<i>1,727.08</i>	<i>1,843.10</i>	<i>7,208.94</i>	<i>2,192.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,109.16	22,412.79	30,021.95	6,269.52
<i>Departmental</i>	<i>6,009.01</i>	<i>22,375.79</i>	<i>30,021.95</i>	<i>6,269.52</i>
General government	—	30.00	—	—
Protection of persons and property	651.94	—	999.00	200.00
Health and sanitation	261.07	—	—	—
Highways	5,096.00	22,345.79	28,066.34	6,069.52
Charities	—	—	467.11	—
Schools	—	—	489.50	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>4,350.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	4,350.15	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>750.00</i>	<i>37.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	51,500.00	38,000.00	172,500.00	37,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>12,500.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>48,500.00</i>	<i>35,000.00</i>	<i>160,000.00</i>	<i>34,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	718.14	1,534.50	400.00	41.35
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>718.14</i>	<i>1,534.50</i>	<i>400.00</i>	<i>41.35</i>
Refunds	71.15	138.47	656.84	424.69
Agency, trust, and investment	6,881.42	8,522.55	23,936.03	8,079.14
<i>Taxes and licenses for State</i>	<i>2,106.00</i>	<i>2,475.00</i>	<i>7,019.00</i>	<i>2,750.00</i>
<i>Taxes for county</i>	<i>2,821.93</i>	<i>4,725.35</i>	<i>14,073.27</i>	<i>2,685.21</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,953.49</i>	<i>1,322.20</i>	<i>2,843.76</i>	<i>2,643.93</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$86,888.15	\$60,321.43	\$150,703.92	\$74,056.79
Permanent debt (except from sinking funds)	3,000.00	3,000.00	12,500.00	3,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,109.16	22,412.79	30,021.95	6,269.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	48,500.00	35,000.00	160,000.00	34,000.00
Transfers (except to sinking funds) and refunds	789.29	1,672.97	1,056.84	466.04
Agency, trust, and investment	6,881.42	8,522.55	23,936.03	8,079.14
Total payments	\$157,168.02	\$130,929.74	\$378,218.74	\$126,171.49
Balance on hand, including funds	20,919.35	4,035.35	9,681.78	37,824.88
GRAND TOTAL	\$178,087.37	\$134,965.09	\$387,900.52	\$163,996.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
REVENUE.	\$212,458.03	\$66,877.19	\$159,107.93	\$280,848.03
General	184,327.16	61,014.92	125,203.20	217,434.03
<i>Taxes</i>	<i>180,261.22</i>	<i>58,793.64</i>	<i>121,284.61</i>	<i>213,511.92</i>
Property, poll, and income	176,598.59	37,795.95	118,806.45	211,248.62
Corporation, bank, etc.	3,662.63	997.69	2,478.16	2,263.30
<i>Licenses and permits</i>	<i>531.50</i>	<i>7.00</i>	<i>130.00</i>	<i>541.00</i>
<i>Fines and forfeits</i>	<i>230.50</i>	<i>107.96</i>	<i>240.00</i>	<i>122.85</i>
<i>Grants and gifts</i>	<i>3,211.26</i>	<i>22,106.32</i>	<i>3,548.59</i>	<i>3,258.26</i>
For expenses	3,211.26	21,890.35	3,548.59	3,258.26
For outlays	—	215.97	—	—
<i>All other</i>	<i>92.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	28,130.87	5,862.27	33,904.73	63,414.00
<i>Special assessments</i>	<i>3,664.13</i>	<i>—</i>	<i>—</i>	<i>1,283.85</i>
To meet expenses	—	—	—	1,283.85
To meet outlays	3,664.13	—	—	—
<i>Privileges</i>	<i>5,447.47</i>	<i>4,506.37</i>	<i>6,687.99</i>	<i>8,544.29</i>
<i>Departmental</i>	<i>3,362.65</i>	<i>1,085.53</i>	<i>8,530.54</i>	<i>7,174.84</i>
General government	171.10	—	143.31	510.80
Protection of persons and property	75.59	63.05	1,196.46	739.74
Health and sanitation	260.71	—	4,393.65	417.77
Highways	252.65	—	313.85	—
Charities	118.00	394.68	1,161.70	4,306.30
Soldiers' benefits	18.00	196.00	196.00	823.26
Schools	2,238.16	350.00	955.37	273.20
Libraries	86.90	86.80	—	58.48
Recreation	90.00	—	170.20	—
Unclassified	51.54	1.00	—	45.29
<i>Public service enterprises</i>	<i>12,476.02</i>	<i>—</i>	<i>17,288.30</i>	<i>42,365.85</i>
Electric light	—	—	—	—
Water	12,476.02	—	17,288.30	42,365.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>530.00</i>	<i>41.00</i>	<i>—</i>	<i>520.50</i>
<i>Interest</i>	<i>2,650.60</i>	<i>229.37</i>	<i>1,397.90</i>	<i>3,724.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	238.45	109.81	45.00	194.03
All other	2,412.15	119.56	1,352.90	3,530.64
NON-REVENUE.	\$143,977.34	\$30,263.32	\$78,084.01	\$343,790.50
Offsets to outlays	213.00	5,000.00	4,653.67	11,258.89
<i>Departmental</i>	<i>213.00</i>	<i>5,000.00</i>	<i>—</i>	<i>10,187.12</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,653.67</i>	<i>1,071.77</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	130,071.25	10,000.00	57,000.00	310,744.45
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>17,000.00</i>	<i>100,000.00</i>
<i>Loans, public service enterprises</i>	<i>29,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>10,000.00</i>	<i>40,000.00</i>	<i>210,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>371.25</i>	<i>—</i>	<i>—</i>	<i>744.45</i>
Transfers	97.00	109.81	774.47	691.35
<i>From sinking funds</i>	<i>97.00</i>	<i>109.81</i>	<i>774.47</i>	<i>691.35</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	51.60	644.08	136.88	51.96
Agency, trust, and investment	13,544.49	14,509.43	15,518.99	21,043.85
<i>Taxes and licenses for State</i>	<i>5,521.00</i>	<i>2,250.00</i>	<i>5,208.00</i>	<i>6,769.00</i>
<i>Taxes for county</i>	<i>7,975.03</i>	<i>4,180.12</i>	<i>10,265.21</i>	<i>13,576.56</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>48.46</i>	<i>8,049.31</i>	<i>45.78</i>	<i>698.29</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$212,671.03	\$71,877.19	\$163,761.60	\$292,106.92
Premiums	371.25	—	—	744.45
Municipal indebtedness	129,700.00	10,000.00	57,000.00	310,000.00
Transfers and refunds	148.60	753.89	911.35	743.31
Agency, trust, and investment	13,544.49	14,509.43	15,518.99	21,043.85
Total receipts	\$356,435.37	\$97,140.51	\$237,191.94	\$624,638.53
Balance on hand, including funds	3,813.95	12,369.32	40,092.11	30,856.37
GRAND TOTAL	\$360,249.32	\$109,509.83	\$277,284.05	\$655,494.90

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
Maintenance	\$176,050.59	\$60,685.74	\$118,709.50	\$199,967.39
<i>Departmental</i>	<i>162,588.98</i>	<i>60,523.49</i>	<i>105,970.71</i>	<i>182,712.21</i>
General government	15,039.74	2,804.33	8,820.21	15,419.69
Protection of persons and property	35,947.18	751.10	7,134.72	31,181.42
Health and sanitation	16,185.33	1,783.84	17,174.91	15,334.50
Highways	32,986.93	16,525.95	22,516.28	54,232.06
Charities	5,138.44	5,645.95	8,767.77	14,401.71
Soldiers' benefits	965.58	240.00	498.26	760.26
Schools	41,684.92	29,660.74	37,500.54	46,661.21
Libraries	4,549.20	1,723.81	300.00	1,437.65
Recreation	3,708.86	141.24	1,483.22	239.29
Pensions	861.25	—	266.00	—
Unclassified	5,521.55	1,246.53	1,508.80	3,044.42
<i>Public service enterprises</i>	<i>10,592.21</i>	<i>—</i>	<i>12,639.94</i>	<i>16,437.88</i>
Electric light	—	—	—	—
Water	10,592.21	—	12,639.94	16,437.88
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,869.40</i>	<i>162.25</i>	<i>98.85</i>	<i>817.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	10,722.74	105.68	3,149.67	27,937.00
<i>Loans, general purposes</i>	<i>4,767.62</i>	<i>105.68</i>	<i>1,194.67</i>	<i>5,972.00</i>
<i>Loans, public service enterprises</i>	<i>5,955.12</i>	<i>—</i>	<i>1,955.00</i>	<i>21,965.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	49,675.51	7,998.99	30,030.17	131,013.63
<i>Departmental</i>	<i>16,300.27</i>	<i>7,998.99</i>	<i>28,034.13</i>	<i>122,329.68</i>
General government	—	—	—	1,138.47
Protection of persons and property	247.25	51.34	—	70,065.36
Health and sanitation	6,114.44	—	3,878.23	—
Highways	6,306.44	7,223.85	2,543.46	50,516.03
Charities	—	—	—	—
Schools	833.50	507.83	21,612.44	609.82
Libraries	—	215.97	—	—
Recreation	2,798.64	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>33,375.24</i>	<i>—</i>	<i>1,996.04</i>	<i>8,683.95</i>
Electric light	—	—	—	—
Water	33,375.24	—	1,996.04	8,683.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	103,201.75	10,000.00	71,500.00	262,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,201.75</i>	<i>—</i>	<i>31,500.00</i>	<i>37,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>10,000.00</i>	<i>40,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	97.00	109.81	774.47	691.35
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>97.00</i>	<i>109.81</i>	<i>774.47</i>	<i>691.35</i>
Refunds	51.60	644.08	136.88	51.96
Agency, trust, and investment	13,685.94	14,513.75	15,518.21	21,237.88
<i>Taxes and licenses for State</i>	<i>5,521.00</i>	<i>2,280.00</i>	<i>5,208.00</i>	<i>6,769.00</i>
<i>Taxes for county</i>	<i>7,975.03</i>	<i>4,180.12</i>	<i>10,265.21</i>	<i>13,676.56</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>189.91</i>	<i>8,053.63</i>	<i>45.00</i>	<i>892.32</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$186,773.33	\$60,791.42	\$121,859.17	\$227,904.39
Permanent debt (except from sinking funds)	13,201.75	—	31,500.00	37,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	49,675.51	7,998.99	30,030.17	131,013.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	10,000.00	40,000.00	225,000.00
Transfers (except to sinking funds) and refunds	148.60	753.89	911.35	743.31
Agency, trust, and investment	13,685.94	14,513.75	15,518.21	21,237.88
Total payments	\$353,485.13	\$94,058.05	\$239,818.90	\$643,399.21
Balance on hand, including funds	6,764.19	15,451.78	37,465.15	12,095.69
GRAND TOTAL	\$360,249.32	\$109,509.83	\$277,284.05	\$655,494.90

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
REVENUE.	\$91,361.59	\$79,309.23	\$51,559.92	\$67,553.00
General	81,711.92	69,230.77	46,988.64	60,687.29
Taxes	79,364.51	59,877.01	33,629.86	47,967.21
Property, poll, and income	76,473.11	55,565.21	33,242.48	47,025.80
Corporation, bank, etc.	2,891.40	4,311.80	387.38	941.41
Licenses and permits	433.50	193.75	73.00	49.50
Fines and forfeits	40.00	278.67	60.00	60.00
Grants and gifts	1,873.91	8,881.34	13,225.78	12,610.58
For expenses	1,873.91	8,881.34	13,225.78	11,031.14
For outlays	—	—	—	1,579.44
All other	—	—	—	—
Commercial	9,649.67	10,078.46	4,571.28	6,865.71
Special assessments	38.50	780.34	129.00	93.96
To meet expenses	38.50	79.25	129.00	93.95
To meet outlays	—	701.09	—	—
Privileges	5,788.86	3,358.00	3,067.75	2,009.65
Departmental	1,636.05	735.34	939.67	3,120.36
General government	264.20	294.95	—	14.60
Protection of persons and property	389.57	38.43	406.02	91.84
Health and sanitation	—	—	—	—
Highways	—	—	—	14.00
Charities	478.87	154.19	205.00	1,959.08
Soldiers' benefits	76.00	24.00	—	481.00
Schools	360.36	187.87	319.00	533.65
Libraries	67.05	35.90	9.65	15.88
Recreation	—	—	—	—
Unclassified	—	—	—	10.31
Public service enterprises	—	4,529.66	—	—
Electric light	—	—	—	—
Water	—	4,529.66	—	—
All other	—	—	—	—
Cemeteries	492.75	—	—	—
Interest	1,693.51	675.12	434.86	1,641.75
On sinking funds	—	—	—	—
On trust and investment funds	543.97	34.94	9.20	451.97
All other	1,149.54	640.18	425.66	1,189.78
NON-REVENUE.	\$136,967.12	\$76,234.11	\$17,506.64	\$77,269.57
Offsets to outlays	17,416.58	9,935.25	—	12,187.15
Departmental	17,416.58	9,935.25	—	12,187.15
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	104,589.59	61,556.01	10,000.00	59,000.00
Loans, general purposes	8,000.00	—	—	—
Loans, public service enterprises	—	6,400.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	50,000.00	10,000.00	59,000.00
Unpaid warrants or orders, current year	6,589.59	5,156.01	—	—
Premiums	—	—	—	—
Transfers	2,255.90	68.06	70.78	425.00
From sinking funds	—	—	—	—
All other	2,255.90	68.06	70.78	425.00
Refunds	558.54	49.49	170.19	493.52
Agency, trust, and investment	12,146.51	4,625.30	7,265.67	5,163.90
Taxes and licenses for State	3,673.00	2,342.00	2,151.96	1,762.00
Taxes for county	5,163.09	2,283.30	3,808.06	2,208.47
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,320.42	—	1,305.65	1,193.43
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$108,778.17	\$89,244.48	\$51,559.92	\$79,740.15
Premiums	—	—	—	—
Municipal indebtedness	104,589.59	61,556.01	10,000.00	59,000.00
Transfers and refunds	2,814.44	117.55	240.97	918.52
Agency, trust, and investment	12,146.51	4,625.30	7,265.67	5,163.90
Total receipts	\$228,328.71	\$155,543.34	\$69,066.56	\$144,822.57
Balance on hand, including funds	9,126.87	3,353.31	14,860.17	8,468.80
GRAND TOTAL	\$237,455.58	\$158,896.65	\$83,926.73	\$153,291.37

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
Maintenance	\$84,905.43	\$65,430.51	\$52,193.30	\$58,162.13
<i>Departmental</i>	<i>83,713.88</i>	<i>61,104.31</i>	<i>52,193.30</i>	<i>58,162.13</i>
General government	8,950.58	3,750.75	3,089.73	3,987.17
Protection of persons and property	13,105.86	6,547.40	2,932.85	2,623.83
Health and sanitation	1,417.75	1,481.68	1,352.28	2,032.40
Highways	13,854.30	14,101.39	9,312.11	14,160.77
Charities	2,190.74	4,540.36	4,174.35	6,625.91
Soldiers' benefits	—	38.00	521.59	1,707.00
Schools	40,193.84	26,686.88	29,576.68	24,912.16
Libraries	1,076.23	1,427.10	813.97	821.97
Recreation	1,104.37	453.41	125.74	46.82
Pensions	—	—	—	—
Unclassified	1,820.21	2,077.34	294.00	1,244.10
<i>Public service enterprises</i>	<i>—</i>	<i>4,326.20</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	4,326.20	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,191.55</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,585.25	1,880.75	166.67	1,132.44
<i>Loans, general purposes</i>	<i>2,585.25</i>	<i>1,376.75</i>	<i>166.67</i>	<i>1,132.44</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>504.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,044.19	26,280.60	934.66	16,060.28
<i>Departmental</i>	<i>38,044.19</i>	<i>17,306.50</i>	<i>934.66</i>	<i>16,060.28</i>
General government	711.30	661.33	—	—
Protection of persons and property	945.34	914.00	—	206.53
Health and sanitation	785.52	—	—	204.31
Highways	35,431.82	15,170.15	934.66	15,317.67
Charities	—	—	—	—
Schools	170.21	53.75	—	331.77
Libraries	—	—	—	—
Recreation	—	428.00	—	—
Unclassified	—	79.27	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>8,974.10</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	8,974.10	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	92,079.50	48,242.23	10,000.00	62,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>4,400.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>40,000.00</i>	<i>10,000.00</i>	<i>59,500.00</i>
<i>Warrants or orders, previous years</i>	<i>79.50</i>	<i>3,842.23</i>	<i>—</i>	<i>—</i>
Transfers	2,255.90	68.06	70.78	425.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,255.90</i>	<i>68.06</i>	<i>70.78</i>	<i>425.00</i>
Refunds	558.54	49.49	170.19	493.52
Agency, trust, and investment	10,563.58	4,625.30	7,260.90	4,944.54
<i>Taxes and licenses for State</i>	<i>3,673.00</i>	<i>2,342.00</i>	<i>2,151.96</i>	<i>1,762.00</i>
<i>Taxes for county</i>	<i>6,153.09</i>	<i>2,283.30</i>	<i>3,808.06</i>	<i>2,208.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,737.49</i>	<i>—</i>	<i>1,300.88</i>	<i>974.07</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$87,490.68	\$67,311.26	\$52,359.97	\$59,294.57
Permanent debt (except from sinking funds)	7,000.00	4,400.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,044.19	26,280.60	934.66	16,060.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,079.50	43,842.23	10,000.00	59,500.00
Transfers (except to sinking funds) and refunds	2,814.44	117.55	240.97	918.52
Agency, trust, and investment	10,563.58	4,625.30	7,260.90	4,944.54
Total payments	\$230,992.39	\$146,576.94	\$70,796.50	\$143,717.91
<i>Balance on hand, including funds</i>	<i>6,463.19</i>	<i>12,519.71</i>	<i>13,130.23</i>	<i>9,573.46</i>
GRAND TOTAL	\$237,455.58	\$158,896.65	\$83,926.73	\$153,291.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
REVENUE.	\$96,476.17	\$141,069.21	\$76,942.87	\$89,333.41
General	65,530.22	102,449.81	67,946.48	79,080.94
Taxes	54,960.80	98,774.29	57,594.12	64,966.69
Property, poll, and income	52,812.28	94,837.88	55,405.19	63,032.76
Corporation, bank, etc.	2,148.52	3,936.41	2,188.93	1,933.93
Licenses and permits	55.50	326.50	230.70	160.00
Fines and forfeits	251.50	90.60	30.00	847.75
Grants and gifts	10,262.42	3,258.42	10,091.66	13,106.50
For expenses	10,262.42	3,258.42	10,091.66	13,106.50
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	30,945.95	38,619.40	8,996.39	10,252.47
Special assessments	—	—	1,451.55	861.61
To meet expenses	—	—	1,451.55	861.61
To meet outlays	—	—	—	—
Privileges	4,463.80	4,964.35	3,490.62	4,659.03
Departmental	26,038.10	6,144.83	2,721.04	2,834.00
General government	524.65	390.73	18.20	27.15
Protection of persons and property	32.60	89.77	132.55	309.84
Health and sanitation	—	—	—	258.36
Highways	—	288.00	—	—
Charities	567.11	801.33	1,570.44	1,308.15
Soldiers' benefits	294.30	225.00	497.50	575.00
Schools	24,612.94	4,295.00	438.20	346.50
Libraries	—	55.00	27.04	—
Recreation	—	—	—	—
Unclassified	6.50	—	37.11	9.00
Public service enterprises	—	24,676.20	—	—
Electric light	—	—	—	—
Water	—	24,676.20	—	—
All other	—	—	—	—
Cemeteries	—	2,353.11	—	218.36
Interest	444.05	480.91	1,333.18	1,679.47
On sinking funds	—	—	—	—
On trust and investment funds	173.71	51.40	—	430.02
All other	270.34	429.51	1,333.18	1,249.45
NON-REVENUE.	\$40,272.23	\$43,555.95	\$60,694.40	\$59,251.01
Offsets to outlays	9,500.00	857.46	3,412.08	101.00
Departmental	9,500.00	857.46	3,412.08	101.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	16,000.00	20,000.00	50,000.00	50,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	16,000.00	20,000.00	50,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	2,985.50	59.21	159.86	218.83
From sinking funds	—	—	—	—
All other	2,985.50	59.21	159.86	218.83
Refunds	397.31	246.30	84.60	677.29
Agency, trust, and investment	11,389.42	22,392.98	7,037.86	8,253.89
Taxes and licenses for State	3,687.60	5,862.66	2,989.00	2,695.00
Taxes for county	7,070.03	14,703.57	4,048.86	4,801.47
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	631.79	1,826.75	—	757.42
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$105,976.17	\$141,926.67	\$80,354.95	\$89,434.41
Premiums	—	—	—	—
Municipal indebtedness	16,000.00	20,000.00	50,000.00	50,000.00
Transfers and refunds	3,382.81	305.51	244.46	896.12
Agency, trust, and investment	11,389.42	22,392.98	7,037.86	8,253.89
Total receipts	\$136,748.40	\$184,625.16	\$137,637.27	\$148,584.42
Balance on hand, including funds	13,668.60	47,481.79	5,378.69	8,202.89
GRAND TOTAL	\$150,417.00	\$232,106.95	\$143,015.96	\$156,787.31

Graded According to Population of 1930 — Continued.

PAYMENTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
Maintenance	\$79,591.30	\$92,594.13	\$73,479.90	\$78,918.90
<i>Departmental</i>	<i>79,591.30</i>	<i>80,982.98</i>	<i>73,479.90</i>	<i>78,439.54</i>
General government	4,454.91	8,473.54	3,996.50	4,542.48
Protection of persons and property	2,395.72	12,439.56	6,903.12	5,403.08
Health and sanitation	1,653.53	6,739.78	1,712.89	3,798.30
Highways	13,202.50	15,397.90	23,031.55	21,041.55
Charities	2,624.44	3,023.65	5,857.52	7,812.36
Soldiers' benefits	68.00	250.00	1,178.00	691.00
Schools	51,296.41	32,717.32	28,155.01	33,728.66
Libraries	1,233.04	933.53	699.15	285.47
Recreation	426.58	641.70	135.48	402.62
Pensions	—	—	—	—
Unclassified	2,236.17	366.00	1,810.68	734.02
<i>Public service enterprises</i>	<i>—</i>	<i>9,192.05</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	9,192.05	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,419.10</i>	<i>—</i>	<i>479.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	257.78	8,381.03	1,601.43	2,367.60
<i>Loans, general purposes</i>	<i>257.78</i>	<i>6,141.03</i>	<i>1,601.43</i>	<i>2,367.60</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,240.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,781.12	29,555.88	12,978.31	1,509.82
<i>Departmental</i>	<i>26,781.12</i>	<i>22,212.45</i>	<i>12,978.31</i>	<i>1,509.82</i>
General government	—	—	—	—
Protection of persons and property	—	1,890.29	500.00	1,509.82
Health and sanitation	—	367.89	374.58	—
Highways	26,601.54	16,088.15	11,192.19	—
Charities	—	—	—	—
Schools	122.68	3,514.96	911.54	—
Libraries	—	185.97	—	—
Recreation	—	165.19	—	—
Unclassified	56.90	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,343.43</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,343.43	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	16,000.00	36,805.00	47,000.00	53,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>16,805.00</i>	<i>2,000.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>16,000.00</i>	<i>20,000.00</i>	<i>45,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,985.50	59.21	159.86	218.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,985.50</i>	<i>59.21</i>	<i>159.86</i>	<i>218.83</i>
Refunds	397.31	246.30	84.60	677.29
Agency, trust, and investment	11,157.63	22,485.17	7,037.86	8,520.63
<i>Taxes and licenses for State</i>	<i>3,687.60</i>	<i>5,862.66</i>	<i>2,989.00</i>	<i>2,695.00</i>
<i>Taxes for county</i>	<i>7,070.03</i>	<i>14,703.57</i>	<i>4,048.86</i>	<i>4,801.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>400.00</i>	<i>1,918.94</i>	<i>—</i>	<i>1,024.16</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$79,849.08	\$100,975.16	\$75,081.33	\$81,286.50
Permanent debt (except from sinking funds)	—	16,805.00	2,000.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,781.12	29,555.88	12,978.31	1,509.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	16,000.00	20,000.00	45,000.00	50,000.00
Transfers (except to sinking funds) and refunds	3,382.81	305.51	244.46	896.12
Agency, trust, and investment	11,157.63	22,485.17	7,037.86	8,520.63
Total payments	\$137,170.64	\$190,126.72	\$142,341.96	\$145,713.07
<i>Balance on hand, including funds</i>	<i>13,246.36</i>	<i>41,980.23</i>	<i>674.00</i>	<i>11,074.24</i>
GRAND TOTAL	\$150,417.00	\$232,106.95	\$143,015.96	\$156,787.31

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sterling POPULATION 1,502	Mattapoisset POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
REVENUE.	\$101,854.63	\$113,503.82	\$74,118.87	\$115,327.88
General	72,671.83	89,720.53	66,721.25	85,806.39
Taxes	55,088.33	83,619.25	52,922.36	71,960.48
Property, poll, and income	54,134.85	82,101.31	48,229.06	70,643.16
Corporation, bank, etc.	953.48	1,517.94	4,693.30	1,317.32
Licenses and permits	190.00	448.50	64.50	21.00
Fines and forfeits	100.70	348.00	130.00	242.50
Grants and gifts	17,292.80	5,304.78	13,604.39	13,582.41
For expenses	17,292.80	5,304.78	13,604.39	13,582.41
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	29,182.80	23,783.29	7,397.62	29,521.49
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	3,598.19	4,291.40	2,361.61	5,892.83
Departmental	2,645.74	2,126.11	4,414.99	3,969.96
General government	291.20	144.17	1,306.25	48.85
Protection of persons and property	221.78	50.99	29.89	—
Health and sanitation	59.00	—	—	917.00
Highways	406.70	12.00	39.00	—
Charities	881.28	1,582.25	952.33	—
Soldiers' benefits	72.00	72.00	304.00	115.00
Schools	56.00	.45	1,774.97	1,880.76
Libraries	46.05	53.60	7.80	94.32
Recreation	611.73	210.65	—	817.50
Unclassified	—	—	.75	96.53
Public service enterprises	18,296.80	15,230.18	—	14,154.49
Electric light	18,296.80	—	—	—
Water	—	14,771.18	—	14,154.49
All other	—	459.00	—	—
Cemeteries	1,517.57	—	—	355.00
Interest	3,124.50	2,135.60	621.02	5,149.21
On sinking funds	—	—	—	1,114.45
On trust and investment funds	2,464.99	915.50	278.05	3,001.52
All other	659.51	1,220.10	342.97	1,033.24
NON-REVENUE.	\$93,879.94	\$74,462.94	\$45,912.23	\$137,980.05
Offsets to outlays	40,646.15	—	9,499.99	11,299.96
Departmental	40,646.15	—	9,499.99	11,299.96
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	43,000.00	59,000.00	22,500.00	75,000.00
Loans, general purposes	3,000.00	—	—	—
Loans, public service enterprises	—	7,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	52,000.00	22,500.00	75,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	2,275.43	1,384.48	2,879.80	5,448.60
From sinking funds	—	—	—	—
All other	2,275.43	1,384.48	2,879.80	5,448.60
Refunds	86.79	302.22	64.58	46.85
Agency, trust, and investment	7,871.57	13,776.24	10,967.86	46,184.64
Taxes and licenses for State	2,600.00	4,214.70	3,729.50	3,332.40
Taxes for county	3,360.00	8,112.32	7,238.36	4,734.42
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,911.57	1,070.72	—	38,117.82
All other	—	378.00	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$142,500.78	\$113,503.82	\$83,618.86	\$123,627.84
Premiums	—	—	—	—
Municipal indebtedness	43,000.00	59,000.00	22,500.00	75,000.00
Transfers and refunds	2,362.22	1,686.70	2,944.38	5,495.45
Agency, trust, and investment	7,871.57	13,776.24	10,967.86	46,184.64
Total receipts	\$195,734.57	\$187,966.76	\$120,031.10	\$253,307.93
Balance on hand, including funds	11,040.77	7,608.10	26,456.62	96,428.21
GRAND TOTAL	\$206,775.34	\$195,574.86	\$146,487.72	\$349,736.14

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
Maintenance	\$91,898.12	\$77,135.91	\$67,597.96	\$83,205.54
<i>Departmental</i>	<i>76,475.93</i>	<i>70,178.73</i>	<i>67,597.96</i>	<i>76,905.84</i>
General government	4,200.92	5,450.31	3,915.29	5,808.10
Protection of persons and property	4,518.82	5,478.18	2,088.64	6,687.34
Health and sanitation	2,475.26	3,468.81	1,535.21	3,058.36
Highways	20,900.22	11,137.26	18,238.95	17,505.71
Charities	5,898.65	7,377.18	7,137.42	1,933.92
Soldiers' benefits	308.00	527.79	240.00	260.00
Schools	33,006.48	32,860.18	31,185.95	36,253.95
Libraries	1,146.20	1,442.88	1,147.87	1,723.86
Recreation	1,409.90	1,687.43	414.79	2,950.50
Pensions	—	—	—	—
Unclassified	1,611.48	748.71	1,693.84	724.20
<i>Public service enterprises</i>	<i>14,107.70</i>	<i>6,750.96</i>	<i>—</i>	<i>5,361.30</i>
Electric light	14,107.70	—	—	—
Water	—	5,754.86	—	5,361.30
All other	—	996.10	—	—
<i>Cemeteries</i>	<i>2,314.49</i>	<i>206.22</i>	<i>—</i>	<i>938.30</i>
Administration of trust funds	—	—	—	—
Interest	547.11	3,685.54	813.19	2,461.56
<i>Loans, general purposes</i>	<i>547.11</i>	<i>1,317.23</i>	<i>813.19</i>	<i>1,121.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,368.31</i>	<i>—</i>	<i>1,340.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	59,064.42	23,917.72	21,741.71	23,118.96
<i>Departmental</i>	<i>52,346.15</i>	<i>16,776.03</i>	<i>21,741.71</i>	<i>21,436.49</i>
General government	—	279.93	1,286.25	—
Protection of persons and property	—	622.92	—	—
Health and sanitation	—	—	—	—
Highways	52,346.15	15,251.06	20,455.46	18,065.19
Charities	—	—	—	—
Schools	—	107.74	—	3,371.30
Libraries	—	—	—	—
Recreation	—	514.68	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,718.27</i>	<i>7,141.69</i>	<i>—</i>	<i>1,682.47</i>
Electric light	3,718.27	—	—	—
Water	—	7,141.69	—	1,682.47
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,000.00	59,729.17	24,500.00	75,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>12,729.17</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>47,000.00</i>	<i>22,500.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,275.43	1,384.48	2,879.80	5,448.60
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
<i>All other</i>	<i>2,275.43</i>	<i>1,384.48</i>	<i>2,879.80</i>	<i>4,648.60</i>
Refunds	86.79	302.22	64.58	46.85
Agency, trust, and investment	8,107.84	13,529.26	11,245.91	104,962.22
<i>Taxes and licenses for State</i>	<i>2,600.00</i>	<i>4,214.70</i>	<i>3,729.60</i>	<i>3,332.40</i>
<i>Taxes for county</i>	<i>3,360.00</i>	<i>8,112.82</i>	<i>7,238.36</i>	<i>4,734.42</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,147.84</i>	<i>823.74</i>	<i>278.05</i>	<i>96,895.40</i>
<i>All other</i>	<i>—</i>	<i>378.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$92,445.23	\$80,821.45	\$68,411.15	\$85,667.10
Permanent debt (except from sinking funds)	—	12,729.17	2,000.00	—
Sinking fund requirements from revenue	—	—	—	800.00
Outlays	59,064.42	23,917.72	21,741.71	23,118.96
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	47,000.00	22,500.00	75,000.00
Transfers (except to sinking funds) and refunds	2,362.22	1,686.70	2,944.38	4,695.45
Agency, trust, and investment	8,107.84	13,529.26	11,245.91	104,962.22
Total payments	\$201,979.71	\$179,684.30	\$128,843.15	\$294,243.73
Balance on hand, including funds	4,795.63	15,890.56	17,644.57	55,492.41
GRAND TOTAL	\$206,775.34	\$195,574.86	\$146,487.72	\$349,736.14

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
REVENUE.	\$102,561.47	\$68,615.65	\$93,359.50	\$97,967.33
General	88,971.56	58,151.97	62,048.83	73,054.50
<i>Taxes</i>	<i>80,385.98</i>	<i>49,705.37</i>	<i>47,400.27</i>	<i>56,293.25</i>
Property, poll, and income	75,791.99	48,804.40	44,501.59	54,186.81
Corporation, bank, etc.	4,593.99	900.97	2,898.68	2,106.44
<i>Licenses and permits</i>	<i>192.50</i>	<i>585.00</i>	<i>20.00</i>	<i>252.60</i>
<i>Fines and forfeits</i>	<i>300.70</i>	<i>307.20</i>	<i>19.50</i>	<i>291.70</i>
<i>Grants and gifts</i>	<i>8,092.38</i>	<i>7,554.40</i>	<i>14,448.96</i>	<i>16,217.05</i>
For expenses	8,092.38	7,554.40	14,448.96	16,217.05
For outlays	—	—	—	—
<i>All other</i>	—	—	160.10	—
Commercial	13,589.91	10,463.68	31,310.67	24,912.83
<i>Special assessments</i>	<i>389.05</i>	—	—	—
To meet expenses	389.05	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,137.05</i>	<i>2,894.05</i>	<i>2,536.52</i>	<i>3,042.30</i>
<i>Departmental</i>	<i>2,627.18</i>	<i>4,734.72</i>	<i>5,839.75</i>	<i>1,261.06</i>
General government	—	289.95	220.05	239.29
Protection of persons and property	120.04	214.49	65.94	16.47
Health and sanitation	290.43	—	223.72	257.86
Highways	215.00	7.00	4.18	50.00
Charities	740.08	—	2,386.74	316.47
Soldiers' benefits	152.00	288.00	—	190.00
Schools	1,022.34	53.28	2,873.33	174.00
Libraries	10.46	86.25	50.79	16.97
Recreation	—	—	—	—
Unclassified	76.83	3,795.75	15.00	—
<i>Public service enterprises</i>	<i>783.32</i>	<i>100.00</i>	<i>21,536.25</i>	<i>16,456.86</i>
Electric light	—	—	21,536.25	13,801.15
Water	153.32	—	—	2,655.71
All other	630.00	100.00	—	—
<i>Cemeteries</i>	<i>108.60</i>	<i>437.00</i>	<i>167.00</i>	<i>823.60</i>
<i>Interest</i>	<i>4,544.71</i>	<i>2,297.91</i>	<i>1,231.15</i>	<i>3,329.11</i>
On sinking funds	—	—	—	—
On trust and investment funds	60.00	1,477.77	58.98	1,048.05
All other	4,484.71	820.14	1,172.17	2,281.06
NON-REVENUE.	\$235,606.88	\$28,317.30	\$71,353.75	\$141,231.08
Offsets to outlays	16,425.76	900.00	35,457.50	68,289.26
<i>Departmental</i>	<i>16,425.76</i>	<i>900.00</i>	<i>35,357.50</i>	<i>15,629.86</i>
<i>Public service enterprises</i>	—	—	100.00	62,659.40
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	205,032.00	20,000.00	30,000.00	60,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	<i>200,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	20,000.00	30,000.00	60,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>5,032.00</i>	—	—	—
Transfers	2,759.10	1,033.03	4.00	3,598.51
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,759.10	1,033.03	4.00	3,598.51
Refunds	709.75	237.23	127.28	161.21
Agency, trust, and investment	10,680.27	6,147.04	5,764.97	9,182.10
<i>Taxes and licenses for State</i>	<i>3,351.00</i>	<i>2,261.90</i>	<i>2,295.00</i>	<i>2,461.00</i>
<i>Taxes for county</i>	<i>6,291.58</i>	<i>2,821.93</i>	<i>3,223.53</i>	<i>3,626.47</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,037.69</i>	<i>1,063.21</i>	<i>246.44</i>	<i>3,094.63</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$118,987.23	\$69,515.65	\$128,817.00	\$166,256.59
Premiums	5,032.00	—	—	—
Municipal indebtedness	200,000.00	20,000.00	30,000.00	60,000.00
Transfers and refunds	3,468.85	1,270.26	131.28	3,759.72
Agency, trust, and investment	10,680.27	6,147.04	5,764.97	9,182.10
Total receipts	\$338,168.35	\$96,932.95	\$164,713.25	\$239,198.41
Balance on hand, including funds	39,264.94	14,921.01	7,149.75	26,914.19
GRAND TOTAL	\$377,433.29	\$111,853.96	\$171,863.00	\$266,112.60

Graded According to Population of 1930 — Continued.

PAYMENTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
Maintenance	\$76,026.92	\$62,591.27	\$75,788.94	\$79,420.05
<i>Departmental</i>	73,537.01	61,369.72	63,960.53	66,480.31
General government	6,897.08	5,172.31	5,140.22	5,355.11
Protection of persons and property	7,056.29	7,831.93	1,385.42	3,208.45
Health and sanitation	3,057.99	1,889.75	1,780.49	3,279.83
Highways	15,794.82	10,835.21	14,833.25	15,370.53
Charities	4,251.14	4,919.60	5,493.19	3,681.39
Soldiers' benefits	855.00	941.00	72.00	609.00
Schools	33,356.20	25,313.97	33,421.64	31,881.10
Libraries	499.05	971.57	994.68	728.51
Recreation	186.12	147.80	107.39	129.84
Pensions	—	—	—	—
Unclassified	1,583.32	3,346.58	732.25	2,236.55
<i>Public service enterprises</i>	2,081.31	90.00	11,567.16	11,384.44
Electric light	—	—	11,567.16	8,331.06
Water	1,768.72	—	—	3,053.38
All other	312.59	90.00	—	—
<i>Cemeteries</i>	408.60	1,126.55	261.25	1,509.30
<i>Administration of trust funds</i>	—	5.00	—	46.00
Interest	3,622.22	1,950.45	3,920.18	9,052.58
<i>Loans, general purposes</i>	—	1,950.45	1,726.43	4,443.68
<i>Loans, public service enterprises</i>	3,622.22	—	2,193.75	4,609.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	237,157.42	2,152.60	41,665.02	34,666.47
<i>Departmental</i>	47,251.04	2,152.60	41,079.85	21,033.46
General government	16,571.52	—	—	115.00
Protection of persons and property	792.40	949.65	—	87.60
Health and sanitation	—	261.07	—	—
Highways	29,196.02	153.10	40,658.77	20,119.51
Charities	—	247.55	—	—
Schools	101.10	—	370.08	711.35
Libraries	—	85.30	51.00	—
Recreation	20.00	196.30	—	—
Unclassified	570.00	259.63	—	—
<i>Public service enterprises</i>	189,906.38	—	585.17	13,233.01
Electric light	—	—	585.17	92.31
Water	189,906.38	—	—	13,140.70
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	400.00
Municipal indebtedness	—	25,000.00	42,800.00	53,800.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	5,000.00	7,800.00	13,800.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	20,000.00	35,000.00	40,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,759.10	1,033.03	4.00	3,598.51
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,759.10	1,033.03	4.00	3,598.51
Refunds	709.75	237.23	127.28	161.21
Agency, trust, and investment	10,680.27	6,438.81	5,819.95	10,522.05
<i>Taxes and licenses for State</i>	3,351.00	2,261.90	2,295.00	2,461.00
<i>Taxes for county</i>	6,291.68	2,821.93	3,223.53	3,626.47
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,037.69	1,354.98	301.42	4,434.58
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$79,649.14	\$64,541.72	\$79,709.12	\$88,472.63
Permanent debt (except from sinking funds)	—	5,000.00	7,800.00	13,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	237,157.42	2,152.60	41,665.02	34,666.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	20,000.00	35,000.00	40,000.00
Transfers (except to sinking funds) and refunds	3,468.85	1,270.26	131.28	3,759.72
Agency, trust, and investment	10,680.27	6,438.81	5,819.95	10,522.05
Total payments	\$330,955.68	\$99,403.39	\$170,125.37	\$191,220.87
Balance on hand, including funds	40,477.61	12,450.57	1,737.63	74,891.73
GRAND TOTAL	\$377,433.29	\$111,853.96	\$171,863.00	\$266,112.60

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
REVENUE.	\$106,314.85	\$93,674.09	\$71,933.19	\$65,336.92
General	56,556.29	84,315.11	67,426.57	59,089.72
<i>Taxes</i>	<i>47,964.31</i>	<i>72,208.37</i>	<i>53,786.48</i>	<i>37,439.02</i>
Property, poll, and income	45,738.38	70,877.30	49,743.11	34,615.09
Corporation, bank, etc.	2,225.93	1,331.07	4,043.37	2,823.93
<i>Licenses and permits</i>	<i>136.00</i>	<i>159.00</i>	<i>75.00</i>	<i>50.50</i>
<i>Fines and forfeits</i>	<i>244.50</i>	<i>351.00</i>	<i>1,521.87</i>	<i>30.00</i>
<i>Grants and gifts</i>	<i>8,211.48</i>	<i>11,596.74</i>	<i>12,043.22</i>	<i>21,569.91</i>
For expenses	8,211.48	11,596.74	12,043.22	21,569.91
For outlays	—	—	—	—
All other	—	—	—	.29
Commercial	49,758.56	9,358.98	4,506.62	6,247.20
<i>Special assessments</i>	<i>—</i>	<i>77.10</i>	<i>65.00</i>	<i>—</i>
To meet expenses	—	77.10	65.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,556.16</i>	<i>3,705.34</i>	<i>2,784.39</i>	<i>2,648.90</i>
<i>Departmental</i>	<i>5,986.42</i>	<i>707.15</i>	<i>755.16</i>	<i>2,004.01</i>
General government	338.85	33.76	—	93.63
Protection of persons and property	75.93	206.09	34.76	15.28
Health and sanitation	—	67.86	82.86	—
Highways	4,056.04	—	86.25	612.70
Charities	967.38	306.83	540.67	101.90
Soldiers' benefits	—	—	—	87.00
Schools	5.50	5.00	—	1,080.15
Libraries	132.17	77.81	11.61	2.00
Recreation	—	—	—	—
Unclassified	—	9.80	—	11.35
<i>Public service enterprises</i>	<i>31,614.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	23,725.92	—	—	—
Water	7,888.61	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>418.00</i>	<i>268.66</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>5,183.45</i>	<i>4,600.73</i>	<i>901.08</i>	<i>1,594.29</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,044.27	2,542.58	137.29	741.58
All other	1,139.18	2,058.15	763.79	852.71
NON-REVENUE.	\$61,136.49	\$81,724.14	\$89,110.18	\$36,614.33
Offsets to outlays	9,969.16	—	17,093.57	10,964.87
<i>Departmental</i>	<i>3,982.92</i>	<i>—</i>	<i>17,093.57</i>	<i>10,964.87</i>
<i>Public service enterprises</i>	<i>5,986.24</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,440.00	67,500.00	65,760.00	15,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>7,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>3,440.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>65,760.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,819.73	2,504.02	—	3,354.25
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,819.73	2,504.02	—	3,354.25
Refunds	226.42	44.05	1,648.31	176.00
Agency, trust, and investment	13,681.18	11,676.07	4,608.30	7,119.21
<i>Taxes and licenses for State</i>	<i>3,206.54</i>	<i>3,173.00</i>	<i>2,325.00</i>	<i>2,427.00</i>
<i>Taxes for county</i>	<i>4,485.24</i>	<i>8,013.17</i>	<i>2,283.30</i>	<i>4,376.69</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,989.40</i>	<i>489.90</i>	<i>—</i>	<i>15.01</i>
All other	—	—	—	300.51
RECAPITULATION.				
Revenue and offsets to outlays	\$116,284.01	\$93,674.09	\$89,026.76	\$76,301.79
Premiums	—	—	—	—
Municipal indebtedness	33,440.00	67,500.00	65,760.00	15,000.00
Transfers and refunds	4,046.15	2,548.07	1,648.31	3,530.25
Agency, trust, and investment	13,681.18	11,676.07	4,608.30	7,119.21
Total receipts	\$167,451.34	\$175,398.23	\$161,043.37	\$101,951.25
Balance on hand, including funds	24,808.45	19,930.61	8,245.41	28,714.30
GRAND TOTAL	\$192,259.79	\$195,328.84	\$169,288.78	\$130,665.55

Graded According to Population of 1930 — Continued.

PAYMENTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
Maintenance	\$90,625.37	\$82,630.33	\$68,435.10	\$64,032.78
<i>Departmental</i>	<i>66,824.48</i>	<i>82,286.47</i>	<i>68,435.10</i>	<i>63,833.13</i>
General government	5,250.31	8,334.18	3,579.52	2,875.06
Protection of persons and property	6,028.63	7,283.73	5,034.13	794.48
Health and sanitation	3,042.67	3,045.56	1,195.19	2,092.58
Highways	17,896.03	18,570.79	16,638.36	18,821.01
Charities	1,015.18	7,364.61	9,768.69	2,687.55
Soldiers' benefits	190.00	45.00	—	684.08
Schools	28,243.04	33,723.05	30,379.65	34,210.65
Libraries	2,669.23	2,677.61	500.00	910.73
Recreation	952.99	804.32	133.66	63.30
Pensions	—	—	—	—
Unclassified	1,536.35	437.62	1,205.90	693.69
<i>Public service enterprises</i>	<i>23,050.63</i>	—	—	—
Electric light	19,430.97	—	—	—
Water	3,619.66	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>750.31</i>	<i>343.86</i>	—	<i>199.65</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	2,682.76	4,171.06	2,124.31	121.68
<i>Loans, general purposes</i>	<i>1,632.76</i>	<i>4,171.06</i>	<i>2,124.31</i>	<i>121.68</i>
<i>Loans, public service enterprises</i>	<i>1,050.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	21,583.03	15,000.56	18,059.72	17,169.08
<i>Departmental</i>	<i>6,969.31</i>	<i>16,000.56</i>	<i>18,059.72</i>	<i>17,169.08</i>
General government	—	—	—	—
Protection of persons and property	—	884.55	24.79	—
Health and sanitation	—	—	—	792.43
Highways	6,159.31	13,199.56	18,034.93	16,260.80
Charities	—	—	—	—
Schools	800.00	711.88	—	—
Libraries	—	—	—	115.85
Recreation	—	204.57	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>14,623.72</i>	—	—	—
Electric light	4,278.16	—	—	—
Water	10,345.56	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	37,000.00	66,500.00	67,981.00	15,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>6,600.00</i>	<i>1,000.00</i>	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>66,981.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	3,819.73	2,504.02	—	3,354.25
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>3,819.73</i>	<i>2,504.02</i>	—	<i>3,354.25</i>
Refunds	226.42	44.05	1,648.31	176.00
Agency, trust, and investment	13,255.02	11,669.13	4,745.59	7,210.99
<i>Taxes and licenses for State</i>	<i>3,206.54</i>	<i>3,173.00</i>	<i>2,325.00</i>	<i>2,427.00</i>
<i>Taxes for county</i>	<i>4,485.24</i>	<i>8,013.17</i>	<i>2,283.30</i>	<i>4,376.69</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>5,563.24</i>	<i>482.96</i>	<i>137.29</i>	<i>106.79</i>
<i>All other</i>	—	—	—	<i>300.51</i>
RECAPITULATION.				
Maintenance and interest	\$93,308.13	\$86,801.39	\$70,559.41	\$64,154.46
Permanent debt (except from sinking funds)	7,000.00	6,500.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,583.03	15,000.56	18,059.72	17,169.08
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	60,000.00	66,981.00	15,000.00
Transfers (except to sinking funds) and refunds	4,046.15	2,548.07	1,648.31	3,530.25
Agency, trust, and investment	13,255.02	11,669.13	4,745.59	7,210.99
Total payments	\$169,192.33	\$182,519.15	\$162,994.03	\$107,064.78
Balance on hand, including funds	23,067.46	12,809.69	6,294.75	23,600.77
GRAND TOTAL	\$192,259.79	\$195,328.84	\$169,288.78	\$130,665.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
REVENUE.	\$77,041.80	\$59,666.71	\$77,717.56	\$71,888.22
General	69,531.08	48,987.97	54,927.74	56,168.11
Taxes	63,772.57	35,500.56	42,475.87	46,472.08
Property, poll, and income	49,345.92	35,114.85	42,075.82	42,457.82
Corporation, bank, etc.	4,426.65	385.71	400.05	4,014.26
Licenses and permits	143.00	84.50	69.00	191.50
Fines and forfeits	24.75	476.57	55.00	155.00
Grants and gifts	15,589.26	12,926.34	12,327.87	9,349.53
For expenses	15,589.26	12,926.34	12,277.32	9,349.53
For outlays	—	—	50.55	—
All other	1.50	—	—	—
Commercial	7,510.72	10,678.74	22,789.82	15,720.11
Special assessments	784.28	271.25	480.74	21.25
To meet expenses	784.28	271.25	480.74	21.25
To meet outlays	—	—	—	—
Privileges	3,596.60	1,740.56	3,124.33	2,958.56
Departmental	1,979.96	6,912.63	2,128.51	4,714.25
General government	121.40	184.10	142.50	540.15
Protection of persons and property	285.10	208.58	242.29	633.23
Health and sanitation	—	—	—	—
Highways	427.50	4,002.78	503.30	2,708.33
Charities	961.73	705.46	818.68	—
Soldiers' benefits	166.00	—	274.00	376.00
Schools	—	1,755.15	97.74	392.65
Libraries	11.70	11.64	25.00	63.89
Recreation	—	—	—	—
Unclassified	6.53	44.92	25.00	—
Public service enterprises	—	—	15,804.49	4,123.26
Electric light	—	—	15,804.49	—
Water	—	—	—	4,123.26
All other	—	—	—	—
Cemeteries	573.50	186.50	280.67	1,751.87
Interest	576.38	1,567.80	971.03	2,150.92
On sinking funds	—	—	—	—
On trust and investment funds	30.51	1,121.46	88.27	1,499.43
All other	545.87	446.34	882.81	651.49
NON-REVENUE.	\$45,001.74	\$55,556.32	\$58,342.15	\$48,427.83
Offsets to outlays	12,520.74	9,245.60	17,039.18	13,150.72
Departmental	12,520.74	9,245.60	16,808.75	13,150.72
Public service enterprises	—	—	230.43	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,000.00	40,675.00	35,000.00	27,500.00
Loans, general purposes	—	9,675.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	31,000.00	35,000.00	27,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	55.75	773.93	276.95	971.77
From sinking funds	—	—	—	—
All other	55.75	773.93	276.95	971.77
Refunds	67.95	300.68	320.72	219.29
Agency, trust, and investment	12,357.30	4,561.11	5,705.30	6,586.05
Taxes and licenses for State	3,481.00	1,655.00	2,275.00	2,125.00
Taxes for county	6,622.71	2,118.03	2,944.63	2,760.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,517.59	788.08	485.67	1,701.05
All other	736.00	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$89,562.54	\$68,912.31	\$94,756.74	\$85,038.94
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	40,675.00	35,000.00	27,500.00
Transfers and refunds	123.70	1,074.61	597.67	1,191.06
Agency, trust, and investment	12,357.30	4,561.11	5,705.30	6,586.05
Total receipts	\$122,043.54	\$115,223.03	\$136,059.71	\$120,316.05
Balance on hand, including funds	33,317.16	14,134.97	11,523.64	17,848.46
GRAND TOTAL	\$155,360.70	\$129,358.00	\$147,583.35	\$138,164.51

Graded According to Population of 1930 — Continued.

PAYMENTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
Maintenance	\$70,822.73	\$61,733.82	\$61,586.58	\$61,656.29
<i>Departmental</i>	<i>69,824.24</i>	<i>60,849.30</i>	<i>61,374.08</i>	<i>57,369.07</i>
General government	5,091.01	5,418.44	3,469.47	3,951.06
Protection of persons and property	4,983.23	5,506.18	3,371.16	4,358.01
Health and sanitation	2,314.01	1,036.84	725.52	1,378.54
Highways	16,536.87	18,082.63	12,304.07	15,844.82
Charities	4,726.33	2,499.51	4,666.23	3,535.47
Soldiers' benefits	390.00	—	739.40	580.75
Schools	34,301.18	25,573.10	24,655.27	23,570.91
Libraries	365.44	1,048.59	668.73	2,087.34
Recreation	675.29	24.08	58.97	177.22
Pensions	—	—	—	—
Unclassified	440.88	1,659.93	715.26	1,884.95
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>9,526.83</i>	<i>2,068.64</i>
Electric light	—	—	9,526.83	—
Water	—	—	—	2,068.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>998.49</i>	<i>884.52</i>	<i>685.67</i>	<i>2,218.58</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	228.95	1,282.12	1,567.09	2,276.78
<i>Loans, general purposes</i>	<i>228.95</i>	<i>1,282.12</i>	<i>1,416.09</i>	<i>1,035.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>162.00</i>	<i>1,191.78</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,646.71	21,791.12	27,666.41	25,332.42
<i>Departmental</i>	<i>21,646.71</i>	<i>21,783.12</i>	<i>20,893.61</i>	<i>18,123.12</i>
General government	—	—	25.00	—
Protection of persons and property	—	1,200.00	310.29	—
Health and sanitation	—	—	272.42	—
Highways	19,535.73	20,079.12	20,285.90	18,123.12
Charities	—	—	—	—
Schools	2,110.98	49.00	—	—
Libraries	—	455.00	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,772.80</i>	<i>7,209.30</i>
Electric light	—	—	6,772.80	—
Water	—	—	—	7,209.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>8.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,000.00	33,000.00	38,770.00	34,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>—</i>	<i>3,770.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>33,000.00</i>	<i>35,000.00</i>	<i>27,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	55.75	773.93	276.95	971.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>55.75</i>	<i>773.93</i>	<i>276.95</i>	<i>971.77</i>
Refunds	67.95	300.68	320.72	219.29
Agency, trust, and investment	12,387.35	4,544.73	5,764.75	7,585.18
<i>Taxes and licenses for State</i>	<i>3,481.00</i>	<i>1,655.00</i>	<i>2,275.00</i>	<i>2,125.00</i>
<i>Taxes for county</i>	<i>6,622.71</i>	<i>2,118.03</i>	<i>2,944.63</i>	<i>2,760.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,547.64</i>	<i>771.70</i>	<i>545.12</i>	<i>2,700.18</i>
<i>All other</i>	<i>736.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$71,051.68	\$63,015.94	\$63,153.67	\$63,933.07
Permanent debt (except from sinking funds)	2,000.00	—	3,770.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,646.71	21,791.12	27,666.41	25,332.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	33,000.00	35,000.00	27,500.00
Transfers (except to sinking funds) and refunds	123.70	1,074.61	597.67	1,191.06
Agency, trust, and investment	12,387.35	4,544.73	5,764.75	7,585.18
Total payments	\$127,209.44	\$123,426.40	\$135,952.50	\$132,541.73
Balance on hand, including funds	28,151.26	5,931.60	11,630.85	5,622.78
GRAND TOTAL	\$155,360.70	\$129,358.00	\$147,583.35	\$138,164.51

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
REVENUE.	\$165,800.21	\$43,129.29	\$94,571.56	\$64,669.69
General	155,353.90	40,385.46	87,621.62	59,534.18
Taxes	150,927.20	32,446.78	85,406.27	49,748.06
Property, poll, and income	148,325.79	29,684.28	83,029.38	38,078.85
Corporation, bank, etc. . .	2,601.41	2,762.48	2,376.89	11,669.21
Licenses and permits . . .	1,724.08	23.50	261.00	53.00
Fines and forfeits	662.35	—	229.00	143.00
Grants and gifts	2,040.27	7,915.20	1,725.35	9,590.12
For expenses	2,040.27	7,915.20	1,725.35	9,261.85
For outlays	—	—	—	328.27
All other	—	—	—	—
Commercial	10,446.31	2,743.83	6,949.94	5,135.51
Special assessments . . .	—	—	—	162.54
To meet expenses	—	—	—	—
To meet outlays	—	—	—	152.54
Privileges	4,312.60	1,241.24	4,224.09	1,905.04
Departmental	3,820.31	1,143.75	867.75	2,202.03
General government . . .	187.95	—	27.00	528.75
Protection of persons and property	35.70	16.76	39.09	148.89
Health and sanitation . .	520.17	—	—	4.00
Highways	567.70	—	—	22.75
Charities	1,730.38	937.67	—	1,161.83
Soldiers' benefits	—	—	—	—
Schools	—	46.00	500.00	246.56
Libraries	362.71	—	301.66	76.50
Recreation	415.70	—	—	—
Unclassified	—	143.32	—	12.75
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	232.88	2.50	1,017.22	57.00
Interest	2,030.52	356.34	840.83	818.90
On sinking funds	—	—	—	—
On trust and investment funds	854.95	—	119.19	100.88
All other	1,175.57	356.34	721.69	718.02
NON-REVENUE.	\$87,822.52	\$27,185.07	\$44,427.37	\$25,937.60
Offsets to outlays	—	2,417.88	—	—
Departmental	—	2,417.88	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	70,000.00	20,000.00	25,000.00	15,000.00
Loans, general purposes . .	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	70,000.00	20,000.00	25,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	421.86	450.00
From sinking funds . . .	—	—	—	—
All other	—	—	421.86	450.00
Refunds	298.46	43.44	265.74	305.37
Agency, trust, and investment	17,524.06	4,723.75	18,739.77	10,182.23
Taxes and licenses for State . .	5,005.00	1,634.10	4,950.99	3,360.00
Taxes for county	12,252.98	3,089.65	12,252.98	6,733.36
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	266.08	—	1,535.80	88.87
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$165,800.21	\$45,547.17	\$94,571.56	\$64,669.69
Premiums	—	—	—	—
Municipal indebtedness . . .	70,000.00	20,000.00	25,000.00	15,000.00
Transfers and refunds . . .	298.46	43.44	687.60	755.37
Agency, trust, and investment	17,524.06	4,723.75	18,739.77	10,182.23
Total receipts	\$253,622.73	\$70,314.36	\$138,998.93	\$90,607.29
Balance on hand, including funds	20,786.07	3,790.58	29,108.26	32,772.69
GRAND TOTAL	\$274,408.80	\$74,104.94	\$168,107.19	\$123,379.98

Graded According to Population of 1930 — Continued.

PAYMENTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
Maintenance	\$113,943.95	\$33,294.68	\$69,378.34	\$59,240.72
<i>Departmental</i>	<i>112,610.77</i>	<i>33,284.68</i>	<i>67,646.27</i>	<i>68,991.00</i>
General government	10,800.57	1,593.07	7,516.41	4,255.09
Protection of persons and property	18,926.92	684.96	12,319.73	1,749.51
Health and sanitation	8,656.46	400.50	4,000.86	1,972.44
Highways	24,042.12	6,793.17	8,291.77	9,754.17
Charities	9,332.80	4,581.81	6,653.86	6,900.63
Soldiers' benefits	—	—	30.50	600.95
Schools	30,110.59	18,758.04	25,555.90	31,837.29
Libraries	1,233.03	100.00	1,750.00	762.45
Recreation	8,508.28	20.94	546.92	489.37
Pensions	—	—	—	—
Unclassified	1,000.00	352.19	979.32	669.10
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,333.18</i>	<i>10.00</i>	<i>1,733.07</i>	<i>249.72</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,803.82	1,033.46	2,665.20	159.38
<i>Loans, general purposes</i>	<i>5,803.82</i>	<i>1,033.46</i>	<i>2,665.20</i>	<i>159.38</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	27,292.77	8,438.32	16,754.29	3,661.13
<i>Departmental</i>	<i>27,292.77</i>	<i>8,438.32</i>	<i>16,754.29</i>	<i>3,661.13</i>
General government	111.00	—	177.00	—
Protection of persons and property	1,902.44	659.69	5,736.70	—
Health and sanitation	11,718.58	—	—	530.95
Highways	10,060.75	2,999.28	10,486.40	3,130.18
Charities	—	—	—	—
Schools	2,500.00	4,779.35	—	—
Libraries	—	—	354.19	—
Recreation	—	—	—	—
Unclassified	1,000.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	86,350.00	23,000.00	30,625.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,350.00</i>	<i>3,000.00</i>	<i>15,625.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>20,000.00</i>	<i>25,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	421.86	450.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>421.86</i>	<i>450.00</i>
Refunds	298.46	43.44	265.74	305.37
Agency, trust, and investment	18,030.84	4,723.75	18,432.17	10,419.05
<i>Taxes and licenses for State</i>	<i>5,005.00</i>	<i>1,634.10</i>	<i>4,950.99</i>	<i>3,360.00</i>
<i>Taxes for county</i>	<i>12,252.98</i>	<i>3,089.65</i>	<i>12,252.98</i>	<i>6,733.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>772.86</i>	<i>—</i>	<i>1,228.20</i>	<i>325.69</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$119,747.77	\$34,328.14	\$72,043.54	\$59,400.10
Permanent debt (except from sinking funds)	16,350.00	3,000.00	15,625.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	27,292.77	8,438.32	16,754.29	3,661.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	20,000.00	25,000.00	15,000.00
Transfers (except to sinking funds) and refunds	298.46	43.44	687.60	755.37
Agency, trust, and investment	18,030.84	4,723.75	18,432.17	10,419.05
Total payments	\$251,719.84	\$70,533.65	\$138,542.60	\$89,235.65
Balance on hand, including funds	22,688.96	3,571.29	29,564.69	34,144.33
GRAND TOTAL	\$274,408.80	\$74,104.94	\$168,107.19	\$123,379.98

¹ Includes \$125 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
REVENUE.	\$69,409.83	\$56,301.60	\$101,127.43	\$101,413.63
General	55,908.06	46,228.87	85,167.04	93,077.38
Taxes	42,711.02	35,444.07	80,810.16	90,222.13
Property, poll, and income	40,668.74	34,930.65	62,639.88	87,486.17
Corporation, bank, etc.	2,042.28	513.42	18,170.28	2,735.96
Licenses and permits	59.50	39.00	60.00	98.50
Fines and forfeits	122.35	24.49	45.00	25.00
Grants and gifts	12,945.44	10,721.31	4,251.88	2,731.75
For expenses	12,895.44	10,712.31	4,251.88	2,731.75
For outlays	50.00	9.00	—	—
All other	69.75	—	—	—
Commercial	13,501.77	10,072.73	15,960.39	8,336.25
Special assessments	71.06	—	—	41.27
To meet expenses	71.06	—	—	41.27
To meet outlays	—	—	—	—
Privileges	2,280.94	2,370.57	2,559.60	5,140.64
Departmental	3,397.85	5,454.59	1,002.60	1,720.99
General government	273.60	60.00	14.60	193.60
Protection of persons and property	72.22	39.15	37.11	415.79
Health and sanitation	14.00	—	—	—
Highways	241.54	—	548.30	23.70
Charities	757.86	269.41	240.91	269.71
Soldiers' benefits	216.00	—	72.00	72.00
Schools	1,735.55	5,043.03	71.88	598.30
Libraries	87.08	43.00	17.80	118.51
Recreation	—	—	—	—
Unclassified	—	—	—	29.38
Public service enterprises	4,371.78	—	10,882.37	—
Electric light	—	—	5,795.21	—
Water	4,371.78	—	5,087.16	—
All other	—	—	—	—
Cemeteries	1,165.64	—	193.92	210.61
Interest	2,214.50	2,247.57	1,321.90	1,222.74
On sinking funds	—	—	—	—
On trust and investment funds	984.82	1,295.78	—	332.45
All other	1,229.68	951.79	1,321.90	890.29
NON-REVENUE.	\$51,821.16	\$53,528.48	\$121,693.74	\$151,903.50
Offsets to outlays	4,980.36	3,018.97	7,500.00	12,225.53
Departmental	4,980.36	3,018.97	7,500.00	12,225.53
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	40,000.00	43,000.00	97,500.00	130,470.40
Loans, general purposes	—	—	7,500.00	80,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	43,000.00	90,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	470.40
Transfers	466.59	500.00	—	51.47
From sinking funds	—	—	—	—
All other	466.59	500.00	—	51.47
Refunds	127.73	104.80	695.48	205.20
Agency, trust, and investment	6,246.48	6,904.71	15,998.26	8,950.90
Taxes and licenses for State	2,126.00	2,089.60	5,123.56	4,076.70
Taxes for county	2,760.00	4,785.65	8,461.78	4,475.26
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,360.48	29.46	2,412.92	398.94
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$74,390.19	\$59,320.57	\$108,627.43	\$113,639.16
Premiums	—	—	—	470.40
Municipal indebtedness	40,000.00	43,000.00	97,500.00	130,000.00
Transfers and refunds	594.32	604.80	695.48	256.67
Agency, trust, and investment	6,246.48	6,904.71	15,998.26	8,950.90
Total receipts	\$121,230.99	\$109,830.08	\$222,821.17	\$253,317.13
Balance on hand, including funds	19,638.02	3,448.12	19,589.87	20,913.92
GRAND TOTAL	\$140,869.01	\$113,278.20	\$242,411.04	\$274,231.05

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
Maintenance	\$62,348.23	\$51,817.41	\$78,711.15	\$77,773.19
<i>Departmental</i>	<i>58,095.76</i>	<i>51,814.41</i>	<i>70,807.42</i>	<i>76,826.44</i>
General government	5,910.66	3,454.98	6,351.99	8,109.66
Protection of persons and property	3,026.53	1,810.58	2,045.76	6,317.21
Health and sanitation	971.63	596.78	2,853.78	1,758.89
Highways	13,076.71	12,267.20	13,625.38	22,188.61
Charities	3,486.83	4,356.18	6,482.04	1,184.68
Soldiers' benefits	1,564.86	—	1,493.43	72.00
Schools	25,763.08	27,829.56	36,749.90	31,719.63
Libraries	2,096.38	705.56	697.68	1,284.72
Recreation	704.20	302.35	130.36	2,672.41
Pensions	—	—	—	—
Unclassified	1,494.88	491.22	377.10	1,518.63
<i>Public service enterprises</i>	<i>2,766.33</i>	<i>—</i>	<i>7,151.07</i>	<i>—</i>
Electric light	—	—	4,896.02	—
Water	2,766.33	—	2,255.05	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,486.14</i>	<i>—</i>	<i>752.66</i>	<i>946.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.00</i>	<i>—</i>	<i>—</i>
Interest	1,534.17	2,090.88	7,426.55	2,792.65
<i>Loans, general purposes</i>	<i>832.91</i>	<i>2,090.88</i>	<i>4,914.42</i>	<i>2,792.65</i>
<i>Loans, public service enterprises</i>	<i>701.26</i>	<i>—</i>	<i>2,512.13</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,287.92	5,828.44	30,316.46	115,839.02
<i>Departmental</i>	<i>9,287.92</i>	<i>5,828.44</i>	<i>26,292.48</i>	<i>115,839.02</i>
General government	25.00	—	1,107.15	—
Protection of persons and property	851.23	44.14	1,000.00	—
Health and sanitation	—	—	502.00	—
Highways	8,411.69	3,997.58	14,330.43	18,632.15
Charities	—	—	—	—
Schools	—	1,786.72	9,136.30	95,440.95
Libraries	—	—	—	—
Recreation	—	—	216.60	1,765.92
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,023.98</i>	<i>—</i>
Electric light	—	—	1,135.32	—
Water	—	—	2,888.66	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	42,000.00	42,200.00	82,000.00	56,411.72
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>2,200.00</i>	<i>12,000.00</i>	<i>6,411.72</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>40,000.00</i>	<i>70,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	466.59	500.00	—	51.47
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>466.59</i>	<i>500.00</i>	<i>—</i>	<i>51.47</i>
Refunds	127.73	104.80	695.48	205.20
Agency, trust, and investment	6,246.48	6,936.17	15,993.26	9,220.13
<i>Taxes and licenses for State</i>	<i>2,126.00</i>	<i>2,089.60</i>	<i>5,123.56</i>	<i>4,076.70</i>
<i>Taxes for county</i>	<i>2,760.00</i>	<i>4,785.65</i>	<i>8,461.78</i>	<i>4,475.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,360.48</i>	<i>60.92</i>	<i>2,407.92</i>	<i>668.17</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$63,882.40	\$53,908.29	\$86,137.70	\$80,565.84
Permanent debt (except from sinking funds)	2,000.00	2,200.00	12,000.00	6,411.72
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,287.92	5,828.44	30,316.46	115,839.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	40,000.00	70,000.00	50,000.00
Transfers (except to sinking funds) and refunds	594.32	604.80	695.48	256.67
Agency, trust, and investment	6,246.48	6,936.17	15,993.26	9,220.13
Total payments	\$122,011.12	\$109,477.70	\$215,142.90	\$262,293.38
<i>Balance on hand, including funds</i>	<i>18,857.89</i>	<i>3,800.50</i>	<i>27,268.14</i>	<i>11,937.67</i>
GRAND TOTAL	\$140,869.01	\$113,278.20	\$242,411.04	\$274,231.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
REVENUE.	\$100,396.91	\$88,488.47	\$50,352.21	\$46,905.71
General	83,340.82	73,076.25	46,374.72	43,219.46
<i>Taxes</i>	<i>71,115.28</i>	<i>69,993.75</i>	<i>32,853.73</i>	<i>30,715.52</i>
Property, poll, and income	69,162.03	66,900.71	32,480.04	30,175.47
Corporation, bank, etc.	1,953.25	3,093.04	373.69	540.05
<i>Licenses and permits</i>	<i>184.00</i>	<i>756.50</i>	<i>99.50</i>	<i>30.00</i>
<i>Fines and forfeits</i>	<i>700.45</i>	<i>26.75</i>	<i>140.00</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>11,341.09</i>	<i>2,299.25</i>	<i>13,281.49</i>	<i>12,423.94</i>
For expenses	11,341.09	2,299.25	13,281.49	12,423.94
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	17,056.09	15,412.22	3,977.49	3,686.25
<i>Special assessments</i>	<i>13.80</i>	<i>83.09</i>	—	<i>40.63</i>
To meet expenses	13.80	83.09	—	40.63
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,923.61</i>	<i>4,611.90</i>	<i>1,973.46</i>	<i>2,012.57</i>
<i>Departmental</i>	<i>6,948.29</i>	<i>9,031.00</i>	<i>697.89</i>	<i>806.39</i>
General government	—	658.05	199.00	—
Protection of persons and property	634.77	1,140.93	50.27	56.73
Health and sanitation	—	745.20	1.00	55.75
Highways	5,999.86	34.00	72.50	168.45
Charities	35.71	1,377.95	180.00	519.21
Soldiers' benefits	72.00	184.00	72.00	—
Schools	142.80	4,799.43	104.72	—
Libraries	63.15	89.44	12.90	1.75
Recreation	—	—	—	—
Unclassified	—	2.00	5.50	4.50
<i>Public service enterprises.</i>	<i>36.00</i>	—	—	—
Electric light	—	—	—	—
Water	36.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>726.42</i>	—	8.00	<i>372.20</i>
<i>Interest</i>	<i>5,407.97</i>	<i>1,686.23</i>	<i>1,298.14</i>	<i>454.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,325.05	615.91	390.07	359.41
All other	2,082.92	1,070.32	908.07	95.05
NON-REVENUE.	\$99,031.26	\$64,353.82	\$45,388.88	\$39,421.25
Offsets to outlays	—	—	7,548.86	12,980.22
<i>Departmental</i>	—	—	<i>7,548.86</i>	<i>12,980.22</i>
<i>Public service enterprises.</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	86,310.80	45,000.00	30,826.17	20,000.00
<i>Loans, general purposes</i>	<i>56,000.00</i>	—	<i>2,026.17</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>45,000.00</i>	<i>28,800.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>310.80</i>	—	—	—
Transfers	2,110.82	773.74	1,091.24	359.41
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,110.82	773.74	1,091.24	359.41
Refunds	349.37	289.65	348.68	36.87
Agency, trust, and investment	10,260.27	18,290.43	5,573.93	6,044.75
<i>Taxes and licenses for State</i>	<i>3,247.74</i>	<i>4,033.40</i>	<i>1,880.00</i>	<i>1,890.30</i>
<i>Taxes for county</i>	<i>4,734.42</i>	<i>10,684.23</i>	<i>3,634.88</i>	<i>3,555.01</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,278.11</i>	<i>3,572.80</i>	<i>59.05</i>	<i>619.44</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$100,396.91	\$88,488.47	\$57,901.07	\$59,885.93
Premiums	310.80	—	—	—
Municipal indebtedness	86,000.00	45,000.00	30,826.17	20,000.00
Transfers and refunds	2,460.19	1,063.39	1,439.92	396.28
Agency, trust, and investment	10,260.27	18,290.43	5,573.93	6,044.75
Total receipts	\$199,428.17	\$152,842.29	\$95,741.09	\$86,326.96
Balance on hand, including funds	24,455.92	15,280.36	7,652.46	9,953.46
GRAND TOTAL	\$223,884.09	\$168,122.65	\$103,393.55	\$96,280.42

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
Maintenance	\$79,341.58	\$70,829.31	\$47,460.10	\$41,497.62
<i>Departmental</i>	<i>78,172.27</i>	<i>70,691.64</i>	<i>47,233.16</i>	<i>41,125.42</i>
General government	4,867.05	8,116.63	3,250.63	1,384.68
Protection of persons and property	5,993.67	4,932.08	687.36	597.77
Health and sanitation	1,865.62	4,918.54	985.12	802.98
Highways	28,903.29	10,921.58	11,262.30	8,575.17
Charities	2,331.66	4,645.07	3,460.14	2,134.20
Soldiers' benefits	72.00	240.00	172.00	—
Schools	30,722.22	31,376.60	26,263.94	26,256.75
Libraries	1,609.12	1,325.20	523.84	1,221.65
Recreation	34.03	3,555.91	23.03	29.08
Pensions	—	—	—	—
Unclassified	1,773.61	659.93	604.79	123.14
<i>Public service enterprises</i>	<i>164.64</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	164.64	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>969.67</i>	<i>137.77</i>	<i>226.95</i>	<i>372.20</i>
<i>Administration of trust funds</i>	<i>35.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,052.13	515.44	1,007.71	1,970.92
<i>Loans, general purposes</i>	<i>2,052.13</i>	<i>515.44</i>	<i>1,007.71</i>	<i>1,970.92</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	65,507.64	21,747.46	12,498.48	15,961.13
<i>Departmental</i>	<i>65,457.64</i>	<i>21,747.46</i>	<i>12,498.48</i>	<i>15,961.13</i>
General government	63,204.88	4,858.80	—	—
Protection of persons and property	2,202.76	4,359.00	—	—
Health and sanitation	50.00	—	—	—
Highways	—	12,247.96	12,498.48	15,961.13
Charities	—	—	—	—
Schools	—	281.70	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	50.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,000.00	35,000.00	32,572.50	23,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>—</i>	<i>572.50</i>	<i>3,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>35,000.00</i>	<i>32,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,110.82	773.74	1,091.24	359.41
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,110.82</i>	<i>773.74</i>	<i>1,091.24</i>	<i>359.41</i>
Refunds	349.37	289.65	348.68	36.87
Agency, trust, and investment	11,871.22	18,212.60	5,524.48	6,097.51
<i>Taxes and licenses for State</i>	<i>3,247.74</i>	<i>4,033.40</i>	<i>1,880.00</i>	<i>1,890.30</i>
<i>Taxes for county</i>	<i>4,734.42</i>	<i>10,684.23</i>	<i>3,634.88</i>	<i>5,635.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,889.06</i>	<i>3,494.97</i>	<i>9.60</i>	<i>672.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$81,393.71	\$71,344.75	\$48,467.81	\$43,468.54
Permanent debt (except from sinking funds)	5,000.00	—	572.50	3,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	65,507.64	21,747.46	12,498.48	15,961.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	35,000.00	32,000.00	20,000.00
Transfers (except to sinking funds) and refunds	2,460.19	1,063.39	1,439.92	396.28
Agency, trust, and investment	11,871.22	18,212.60	5,524.48	6,097.51
Total payments	\$196,232.76	\$147,368.20	\$100,503.19	\$89,173.46
<i>Balance on hand, including funds</i>	<i>27,651.33</i>	<i>20,764.45</i>	<i>2,890.36</i>	<i>7,106.96</i>
GRAND TOTAL	\$223,884.09	\$168,122.65	\$103,393.55	\$96,280.42

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
REVENUE.	\$61,055.12	\$58,384.40	\$54,975.34	\$49,478.64
General	55,939.08	48,623.99	50,527.47	45,498.47
Taxes	37,019.37	39,077.77	35,559.39	31,402.05
Property, poll, and income	35,966.34	36,958.64	34,354.71	30,885.85
Corporation, bank, etc.	1,053.03	2,119.13	1,204.68	516.20
Licenses and permits	93.50	40.00	154.00	70.50
Fines and forfeits	55.50	110.00	200.00	42.70
Grants and gifts	18,770.71	9,394.72	14,614.08	13,978.67
For expenses	18,270.71	9,394.72	14,614.08	13,978.67
For outlays	500.00	—	—	—
All other	—	1.50	—	4.55
Commercial	5,116.04	9,760.41	4,447.87	3,980.17
Special assessments	—	54.35	—	—
To meet expenses	—	54.35	—	—
To meet outlays	—	—	—	—
Privileges	1,615.76	2,455.56	2,275.65	1,646.97
Departmental	3,312.43	1,815.72	965.56	860.08
General government	49.00	247.85	5.00	1.00
Protection of persons and property	15.49	15.28	13.76	36.08
Health and sanitation	—	235.58	595.43	322.49
Highways	211.20	14.00	15.00	—
Charities	2,201.50	788.20	42.00	172.57
Soldiers' benefits	55.00	114.00	48.28	91.00
Schools	725.72	374.90	243.09	224.44
Libraries	—	22.98	2.00	2.50
Recreation	—	—	—	—
Unclassified	54.52	2.93	1.00	10.00
Public service enterprises	—	8.50	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	8.30	—	—
Cemeteries	13.00	486.19	156.50	405.59
Interest	174.85	4,940.29	1,050.16	1,067.63
On sinking funds	—	—	—	—
On trust and investment funds	—	4,392.98	571.51	147.63
All other	174.85	547.31	478.65	919.90
NON-REVENUE.	\$31,762.35	\$57,765.51	\$48,126.66	\$37,771.11
Offsets to outlays	1,686.49	3,000.00	11,557.21	2,993.10
Departmental	1,686.49	3,000.00	11,557.21	2,993.10
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	25,000.00	35,000.00	30,000.00	28,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	35,000.00	30,000.00	28,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	575.61	1,972.56	576.36	723.15
From sinking funds	—	—	—	—
All other	575.61	1,972.56	576.36	723.15
Refunds	67.34	137.93	51.36	26.95
Agency, trust, and investment	4,432.91	17,655.02	5,941.73	6,027.91
Taxes and licenses for State	1,525.00	2,186.00	1,984.30	1,902.30
Taxes for county	2,907.91	2,990.16	3,476.92	3,535.01
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	12,478.86	480.51	590.60
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$62,741.61	\$61,384.40	\$66,532.55	\$52,471.74
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	35,000.00	30,000.00	28,000.00
Transfers and refunds	642.95	2,110.49	627.72	750.10
Agency, trust, and investment	4,432.91	17,655.02	5,941.73	6,027.91
Total receipts	\$92,817.47	\$116,149.91	\$103,102.00	\$87,249.75
Balance on hand, including funds	3,859.47	8,075.37	8,641.70	2,293.95
GRAND TOTAL	\$96,676.94	\$124,225.28	\$111,743.70	\$89,543.70

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
Maintenance	\$56,623.75	\$52,509.00	\$48,180.80	\$48,613.13
<i>Departmental</i>	<i>56,536.45</i>	<i>51,369.42</i>	<i>47,951.45</i>	<i>48,084.82</i>
General government	2,847.03	3,428.23	3,370.73	2,761.32
Protection of persons and property	1,845.28	2,678.10	587.92	732.90
Health and sanitation	648.44	2,177.18	2,446.34	1,281.19
Highways	16,803.32	13,059.93	10,185.22	11,150.92
Charities	7,339.74	5,430.91	3,495.05	2,823.79
Soldiers' benefits	—	380.00	664.36	20.00
Schools	26,110.58	22,881.36	25,817.39	28,735.15
Libraries	184.65	751.02	464.75	375.22
Recreation	122.49	72.65	24.08	34.08
Pensions	—	—	—	—
Unclassified	634.92	510.04	895.61	170.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>87.30</i>	<i>1,130.34</i>	<i>229.35</i>	<i>528.31</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>9.24</i>	<i>—</i>	<i>—</i>
Interest	1,199.67	851.08	559.43	754.27
<i>Loans, general purposes</i>	<i>1,199.67</i>	<i>851.08</i>	<i>559.43</i>	<i>754.27</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,840.15	10,779.97	16,022.29	4,025.00
<i>Departmental</i>	<i>2,840.15</i>	<i>10,779.97</i>	<i>16,022.29</i>	<i>4,025.00</i>
General government	60.00	705.27	—	—
Protection of persons and property	—	1,499.25	—	—
Health and sanitation	—	402.82	—	—
Highways	2,543.73	6,999.27	15,997.06	4,025.00
Charities	—	—	—	—
Schools	236.42	928.96	25.23	—
Libraries	—	244.40	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	27,000.00	28,100.00	34,500.00	26,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>3,100.00</i>	<i>4,500.00</i>	<i>1,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	575.61	1,972.56	576.36	723.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>575.61</i>	<i>1,972.56</i>	<i>576.36</i>	<i>723.15</i>
Refunds	67.34	137.93	51.36	26.95
Agency, trust, and investment	4,432.91	16,874.76	5,936.88	6,027.91
<i>Taxes and licenses for State</i>	<i>1,525.00</i>	<i>2,186.00</i>	<i>1,984.30</i>	<i>1,902.30</i>
<i>Taxes for county</i>	<i>2,907.91</i>	<i>2,990.16</i>	<i>3,476.92</i>	<i>3,535.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>11,698.60</i>	<i>475.66</i>	<i>590.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$57,823.42	\$53,360.08	\$48,740.23	\$49,367.40
Permanent debt (except from sinking funds)	2,000.00	3,100.00	4,500.00	1,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,840.15	10,779.97	16,022.29	4,025.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	25,000.00	30,000.00	25,000.00
Transfers (except to sinking funds) and refunds	642.95	2,110.49	627.72	750.10
Agency, trust, and investment	4,432.91	16,874.76	5,936.88	6,027.91
Total payments	\$92,739.43	\$111,225.30	\$105,827.12	\$86,770.41
<i>Balance on hand, including funds</i>	<i>3,937.51</i>	<i>12,999.98</i>	<i>5,916.58</i>	<i>2,773.29</i>
GRAND TOTAL	\$96,676.94	\$124,225.28	\$111,743.70	\$89,543.70

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
REVENUE.	\$47,330.06	\$46,732.82	\$84,265.37	\$52,077.07
General	40,297.49	43,662.77	77,285.85	44,573.61
<i>Taxes</i>	<i>29,688.00</i>	<i>28,001.56</i>	<i>72,993.50</i>	<i>37,351.35</i>
Property, poll, and income	26,724.91	27,675.45	71,140.81	36,148.66
Corporation, bank, etc.	2,963.09	326.11	1,852.69	1,202.69
<i>Licenses and permits</i>	<i>17.50</i>	<i>26.00</i>	<i>93.50</i>	<i>139.00</i>
<i>Fines and forfeits</i>	<i>413.25</i>	<i>8.00</i>	<i>50.00</i>	—
<i>Grants and gifts</i>	<i>10,178.74</i>	<i>15,627.21</i>	<i>4,148.85</i>	<i>7,083.26</i>
For expenses	10,178.74	15,627.21	4,148.85	7,083.26
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	7,032.57	3,070.05	6,979.52	7,503.46
<i>Special assessments</i>	—	66.00	7.10	—
To meet expenses	—	66.00	7.10	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,659.99</i>	<i>1,270.57</i>	<i>4,517.63</i>	<i>1,881.85</i>
<i>Departmental</i>	<i>4,871.45</i>	<i>802.09</i>	<i>764.51</i>	<i>6,155.94</i>
General government	19.00	—	—	257.50
Protection of persons and property	76.24	62.89	68.35	28.89
Health and sanitation	—	—	297.46	—
Highways	10.00	—	125.00	2,084.00
Charities	4,759.08	85.12	153.00	1,893.43
Soldiers' benefits	—	72.00	—	95.00
Schools	—	288.75	75.70	772.83
Libraries	2.50	6.00	17.00	19.29
Recreation	—	—	—	—
Unclassified	4.63	287.33	28.00	5.00
<i>Public service enterprises</i>	—	—	—	8.10
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	8.10
<i>Cemeteries</i>	<i>301.80</i>	<i>185.45</i>	<i>491.80</i>	—
<i>Interest</i>	<i>199.33</i>	<i>745.94</i>	<i>1,198.48</i>	<i>457.67</i>
On sinking funds	23.10	56.55	722.20	309.70
On trust and investment funds	176.23	689.39	476.28	147.87
All other	—	—	—	—
NON-REVENUE.	\$58,677.16	\$36,158.07	\$75,137.61	\$29,187.37
Offsets to outlays	18,853.11	3,741.32	23,414.79	4,871.72
<i>Departmental</i>	<i>18,853.11</i>	<i>3,741.32</i>	<i>23,414.79</i>	<i>4,871.72</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	33,400.00	29,455.37	40,001.85	20,000.00
<i>Loans, general purposes</i>	<i>1,400.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>32,000.00</i>	<i>29,200.00</i>	<i>40,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>255.37</i>	—	—
<i>Premiums</i>	—	—	1.85	—
Transfers	23.10	—	701.99	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	23.10	—	701.99	—
Refunds	161.00	28.03	96.33	196.51
Agency, trust, and investment	6,239.95	2,933.35	10,922.65	4,119.14
<i>Taxes and licenses for State</i>	<i>1,779.70</i>	<i>1,349.00</i>	<i>3,831.47</i>	<i>1,805.00</i>
<i>Taxes for county</i>	<i>3,453.14</i>	<i>1,263.10</i>	<i>5,643.87</i>	<i>2,280.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,007.11</i>	<i>331.25</i>	<i>1,447.31</i>	<i>34.14</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$66,183.17	\$50,474.14	\$107,680.16	\$56,948.79
Premiums	—	—	1.85	—
Municipal indebtedness	33,400.00	29,455.37	40,000.00	20,000.00
Transfers and refunds	184.10	28.03	798.32	196.51
Agency, trust, and investment	6,239.95	2,933.35	10,922.65	4,119.14
Total receipts	\$106,007.22	\$82,890.89	\$159,402.98	\$81,264.44
Balance on hand, including funds	5,865.20	605.39	16,184.19	4,158.25
GRAND TOTAL	\$111,872.42	\$83,496.28	\$175,587.17	\$85,422.69

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
Maintenance	\$42,508.86	\$40,992.05	\$68,685.89	\$49,078.22
<i>Departmental</i>	<i>41,554.39</i>	<i>40,699.80</i>	<i>67,202.76</i>	<i>49,078.22</i>
General government	3,137.17	2,620.32	4,765.98	2,824.31
Protection of persons and property	1,220.92	1,472.66	4,131.42	2,417.08
Health and sanitation	720.38	1,351.99	2,373.77	886.01
Highways	11,391.04	10,279.37	22,823.30	17,428.55
Charities	3,074.65	2,181.36	2,294.97	6,053.37
Soldiers' benefits	193.38	109.00	—	140.00
Schools	20,191.49	21,961.99	27,797.73	16,660.47
Libraries	534.06	538.35	1,688.21	905.67
Recreation	23.03	32.87	500.63	67.51
Pensions	—	—	—	—
Unclassified	1,068.27	151.89	826.75	1,695.25
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>954.47</i>	<i>292.25</i>	<i>1,483.13</i>	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	995.77	1,145.03	1,747.90	433.13
<i>Loans, general purposes</i>	<i>995.77</i>	<i>1,145.03</i>	<i>1,747.90</i>	<i>433.13</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	26,666.86	7,062.63	32,424.40	7,232.07
<i>Departmental</i>	<i>26,666.86</i>	<i>7,062.63</i>	<i>30,068.10</i>	<i>7,232.07</i>
General government	60.00	—	392.64	526.05
Protection of persons and property	—	—	1,994.97	124.00
Health and sanitation	—	—	522.14	—
Highways	26,606.86	7,013.46	27,077.21	6,240.20
Charities	—	—	—	—
Schools	—	49.17	81.14	341.82
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>2,356.30</i>	—
Municipal indebtedness	28,500.00	31,200.00	43,000.00	20,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>1,300.00</i>	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>27,500.00</i>	<i>30,200.00</i>	<i>40,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	23.10	—	701.99	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>23.10</i>	—	<i>701.99</i>	—
Refunds	161.00	28.03	96.33	196.51
Agency, trust, and investment	5,979.19	2,989.90	10,942.86	4,085.00
<i>Taxes and licenses for State</i>	<i>1,779.70</i>	<i>1,349.00</i>	<i>3,831.47</i>	<i>1,805.00</i>
<i>Taxes for county</i>	<i>3,453.14</i>	<i>1,253.10</i>	<i>6,643.87</i>	<i>2,280.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>746.35</i>	<i>387.80</i>	<i>1,467.52</i>	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$43,504.63	\$42,137.08	\$70,433.79	\$49,511.35
Permanent debt (except from sinking funds)	1,000.00	1,000.00	¹ 3,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,666.86	7,062.63	32,424.40	7,232.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	27,500.00	30,200.00	40,000.00	20,000.00
Transfers (except to sinking funds) and refunds	184.10	28.03	798.32	196.51
Agency, trust, and investment	5,979.19	2,989.90	10,942.86	4,085.00
Total payments	\$104,834.78	\$83,417.64	\$157,599.37	\$81,024.93
Balance on hand, including funds	7,037.64	78.64	17,987.80	4,397.76
GRAND TOTAL	\$111,872.42	\$83,496.28	\$175,587.17	\$85,422.69

¹ Includes \$283.52 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
REVENUE.	\$69,781.85	\$50,527.84	\$66,646.29	\$74,271.51
General	51,954.27	38,478.06	62,098.11	62,174.72
Taxes	34,261.66	28,858.72	✓ 37,972.46	52,701.34
Property, poll, and income	34,109.23	28,524.25	37,427.89	52,007.07
Corporation, bank, etc.	152.43	334.47	544.57	694.27
Licenses and permits	51.00	62.00	17.50	48.00
Fines and forfeits	28.00	140.00	90.00	2.50
Grants and gifts	17,633.61	9,417.34	✓ 24,018.15	9,422.88
For expenses	17,633.61	9,407.34	24,018.15	8,272.88
For outlays	—	10.00	—	1,150.00
All other	—	—	—	—
Commercial	17,827.58	12,049.78	4,548.18	12,096.79
Special assessments	240.92	27.25	33.02	—
To meet expenses	240.92	27.25	33.02	—
To meet outlays	—	—	—	—
Privileges	1,820.61	2,426.47	1,463.58	4,485.54
Departmental	2,371.41	7,589.23	924.77	2,025.40
General government	62.93	191.35	—	208.55
Protection of persons and property	67.81	98.52	175.45	31.87
Health and sanitation	—	151.25	—	296.95
Highways	2,075.00	5,247.50	—	56.30
Charities	48.67	603.54	147.51	—
Soldiers' benefits	111.00	115.00	315.00	—
Schools	6.00	1,449.74	57.00	1,029.73
Libraries	—	32.33	229.81	402.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	11,305.92	—	—	10.20
Electric light	11,305.92	—	—	—
Water	—	—	—	—
All other	—	—	—	10.20
Cemeteries	684.38	305.00	4.50	1,352.95
Interest	1,404.34	1,401.83	2,122.31	4,222.70
On sinking funds	—	—	—	—
On trust and investment funds	558.82	779.00	1,106.38	3,583.88
All other	845.52	622.83	1,015.93	638.82
NON-REVENUE.	\$53,480.04	\$38,990.73	\$49,129.94	\$65,547.07
Offsets to outlays	8,024.38	3,802.28	18,861.74	17,741.88
Departmental	7,777.90	3,802.28	18,861.74	17,741.88
Public service enterprises	246.48	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	41,000.00	30,000.00	25,000.00	20,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	41,000.00	30,000.00	25,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	533.82	663.02	957.00	2,905.84
From sinking funds	—	—	—	—
All other	533.82	663.02	957.00	2,905.84
Refunds	67.47	210.08	118.68	147.91
Agency, trust, and investment	3,854.37	4,315.35	4,192.52	24,751.44
Taxes and licenses for State	1,302.00	1,467.00	1,400.00	2,900.20
Taxes for county	1,560.00	1,800.00	1,680.00	4,080.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	992.37	1,048.35	1,112.52	17,771.24
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$77,806.23	\$54,330.12	\$85,508.03	\$92,013.39
Premiums	—	—	—	—
Municipal indebtedness	41,000.00	30,000.00	25,000.00	20,000.00
Transfers and refunds	601.29	873.10	1,075.68	3,053.75
Agency, trust, and investment	3,854.37	4,315.35	4,192.52	24,751.44
Total receipts	\$123,261.89	\$89,518.57	\$115,776.23	\$139,818.58
Balance on hand, including funds	8,444.01	2,946.98	22,146.04	25,529.42
GRAND TOTAL	\$131,705.90	\$92,465.55	\$137,922.27	\$165,348.00

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
Maintenance	\$56,879.03	\$47,039.69	\$56,203.34	\$63,660.52
<i>Departmental</i>	<i>48,617.57</i>	<i>46,216.38</i>	<i>56,128.84</i>	<i>61,645.57</i>
General government	2,076.28	3,223.07	3,777.34	6,311.02
Protection of persons and property	2,258.19	2,596.21	2,029.37	3,102.72
Health and sanitation	1,532.14	657.74	1,351.10	3,707.55
Highways	11,016.20	17,034.74	14,987.33	21,172.35
Charities	1,328.02	3,345.90	3,053.19	2,413.69
Soldiers' benefits	146.00	213.00	290.00	195.00
Schools	27,550.00	16,878.11	27,901.51	19,707.90
Libraries	1,813.95	1,089.45	1,567.11	3,611.36
Recreation	117.97	20.42	394.98	969.07
Pensions	—	—	—	—
Unclassified	778.82	1,157.74	776.91	454.91
<i>Public service enterprises</i>	<i>7,383.53</i>	<i>—</i>	<i>—</i>	<i>148.75</i>
Electric light	7,383.53	—	—	—
Water	—	—	—	—
All other	—	—	—	148.75
<i>Cemeteries</i>	<i>877.93</i>	<i>823.31</i>	<i>74.50</i>	<i>1,866.20</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,109.39	592.63	557.83	183.78
<i>Loans, general purposes</i>	<i>2,109.39</i>	<i>592.63</i>	<i>557.83</i>	<i>183.78</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,167.27	12,441.76	25,126.09	15,227.61
<i>Departmental</i>	<i>17,300.79</i>	<i>12,441.76</i>	<i>25,126.09</i>	<i>15,227.61</i>
General government	144.35	528.86	15.00	999.00
Protection of persons and property	218.33	100.00	—	620.69
Health and sanitation	—	115.75	—	—
Highways	10,830.29	11,226.20	24,281.89	10,968.40
Charities	—	—	—	—
Schools	6,107.82	—	248.70	386.50
Libraries	—	270.95	—	2,253.02
Recreation	—	200.00	580.50	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,866.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	1,866.48	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	36,200.00	25,000.00	35,000.00	20,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>32,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	533.82	663.02	957.00	2,905.84
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>533.82</i>	<i>663.02</i>	<i>957.00</i>	<i>2,905.84</i>
Refunds	67.47	210.08	118.68	147.91
Agency, trust, and investment	3,854.37	4,243.74	4,340.62	24,438.83
<i>Taxes and licenses for State</i>	<i>1,302.00</i>	<i>1,467.00</i>	<i>1,400.00</i>	<i>2,900.20</i>
<i>Taxes for county</i>	<i>1,560.00</i>	<i>1,800.00</i>	<i>1,680.00</i>	<i>4,080.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>992.37</i>	<i>976.74</i>	<i>1,260.62</i>	<i>17,458.63</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$58,988.42	\$47,632.32	\$56,761.17	\$63,844.30
Permanent debt (except from sinking funds)	4,200.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,167.27	12,441.76	25,126.09	15,227.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	32,000.00	25,000.00	35,000.00	20,000.00
Transfers (except to sinking funds) and refunds	601.29	873.10	1,075.68	3,053.75
Agency, trust, and investment	3,854.37	4,243.74	4,340.62	24,438.83
Total payments	\$118,811.35	\$90,190.92	\$122,303.56	\$126,564.49
<i>Balance on hand, including funds</i>	<i>12,894.55</i>	<i>2,274.63</i>	<i>15,618.71</i>	<i>38,783.51</i>
GRAND TOTAL	\$131,705.90	\$92,465.55	\$137,922.27	\$165,348.00

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
REVENUE.	\$75,519.73	\$37,692.63	\$49,055.36	\$75,114.28
General	65,123.72	35,134.43	39,960.35	66,741.12
<i>Taxes</i>	<i>57,710.00</i>	<i>24,820.74</i>	<i>26,337.56</i>	<i>59,233.46</i>
Property, poll, and income	54,818.85	24,510.26	25,831.92	57,983.52
Corporation, bank, etc.	2,891.15	310.48	505.64	1,249.94
<i>Licenses and permits</i>	<i>29.60</i>	<i>—</i>	<i>38.00</i>	<i>25.00</i>
<i>Fines and forfeits</i>	<i>2,050.00</i>	<i>45.00</i>	<i>1.00</i>	<i>200.00</i>
<i>Grants and gifts</i>	<i>5,334.22</i>	<i>10,268.69</i>	<i>13,583.79</i>	<i>7,282.66</i>
For expenses	5,334.22	10,268.69	13,583.79	7,282.66
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	10,396.01	2,558.20	9,095.01	8,373.16
<i>Special assessments</i>	<i>31.60</i>	<i>—</i>	<i>51.00</i>	<i>374.77</i>
To meet expenses	31.60	—	51.00	374.77
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,754.40</i>	<i>1,582.86</i>	<i>2,529.75</i>	<i>3,329.63</i>
<i>Departmental</i>	<i>2,565.76</i>	<i>810.06</i>	<i>2,935.25</i>	<i>1,815.99</i>
General government	77.00	322.25	54.00	208.00
Protection of persons and property	192.47	16.90	147.59	7.62
Health and sanitation	.50	—	—	—
Highways	—	26.25	1,999.92	.75
Charities	—	286.98	—	752.89
Soldiers' benefits	285.00	—	408.74	—
Schools	1,984.75	141.85	325.00	827.73
Libraries	26.04	13.83	—	19.00
Recreation	—	—	—	—
Unclassified	—	2.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>383.00</i>	<i>49.00</i>	<i>1,088.00</i>	<i>619.31</i>
<i>Interest</i>	<i>2,661.35</i>	<i>116.28</i>	<i>2,491.01</i>	<i>2,233.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,980.44	17.89	2,053.94	924.58
All other	680.91	98.39	437.07	1,308.98
NON-REVENUE.	\$95,919.31	\$25,413.45	\$16,171.05	\$87,355.46
Offsets to outlays	53,931.84	5,965.00	24.88	25,448.44
<i>Departmental</i>	<i>53,931.84</i>	<i>5,965.00</i>	<i>24.88</i>	<i>25,448.44</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	14,000.00	10,000.00	48,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds, refunded current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>14,000.00</i>	<i>10,000.00</i>	<i>48,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	273.58	250.75	897.14	400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	273.58	250.75	897.14	400.00
Refunds	101.28	1,038.46	179.53	66.04
Agency, trust, and investment	11,612.61	4,159.24	5,069.50	12,940.98
<i>Taxes and licenses for State</i>	<i>3,253.00</i>	<i>1,347.00</i>	<i>1,625.00</i>	<i>2,125.00</i>
<i>Taxes for county</i>	<i>4,765.02</i>	<i>2,356.68</i>	<i>1,993.44</i>	<i>2,990.16</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,574.59</i>	<i>455.56</i>	<i>1,551.06</i>	<i>7,825.82</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$129,451.57	\$43,657.63	\$49,080.24	\$100,562.72
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	14,000.00	10,000.00	48,500.00
Transfers and refunds	374.86	1,289.21	1,076.67	466.04
Agency, trust, and investment	11,612.61	4,159.24	5,069.50	12,940.98
Total receipts	\$171,439.04	\$63,106.08	\$65,226.41	\$162,469.74
Balance on hand, including funds	22,880.83	3,334.57	16,855.31	2,991.42
GRAND TOTAL	\$194,319.87	\$66,440.65	\$82,081.72	\$165,461.16

Graded According to Population of 1930 — Continued.

PAYMENTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
Maintenance	\$65,601.83	\$31,294.90	\$52,968.16	\$56,697.42
<i>Departmental</i>	<i>64,294.26</i>	<i>31,216.70</i>	<i>51,333.15</i>	<i>55,155.35</i>
General government	4,481.87	1,672.91	2,419.60	4,817.79
Protection of persons and property	4,295.45	378.23	1,645.29	2,272.79
Health and sanitation	1,452.91	1,295.10	1,335.21	770.53
Highways	21,332.87	8,505.85	16,649.12	17,395.74
Charities	2,438.02	2,739.99	3,318.35	4,583.26
Soldiers' benefits	600.00	—	536.44	—
Schools	27,130.63	15,505.76	23,892.33	18,998.89
Libraries	727.11	849.71	868.48	4,399.32
Recreation	621.24	17.28	266.06	422.78
Pensions	—	—	—	—
Unclassified	1,214.16	251.87	402.27	1,494.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,257.57</i>	<i>78.20</i>	<i>1,635.01</i>	<i>1,539.07</i>
<i>Administration of trust funds</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
Interest	325.01	648.75	683.84	1,341.82
<i>Loans, general purposes</i>	<i>325.01</i>	<i>648.75</i>	<i>683.84</i>	<i>1,341.82</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	67,255.19	8,976.51	1,650.64	40,986.58
<i>Departmental</i>	<i>66,600.51</i>	<i>7,952.76</i>	<i>1,650.64</i>	<i>40,986.58</i>
General government	—	—	—	—
Protection of persons and property	—	—	700.00	—
Health and sanitation	442.68	—	—	—
Highways	64,222.43	7,918.56	622.98	39,486.58
Charities	—	—	—	—
Schools	1,770.40	34.20	227.66	1,500.00
Libraries	—	—	—	—
Recreation	165.00	—	100.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>654.68</i>	<i>1,023.75</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	15,800.00	11,200.00	51,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,800.00</i>	<i>1,200.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>14,000.00</i>	<i>10,000.00</i>	<i>51,200.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	273.58	250.75	897.14	400.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>273.58</i>	<i>250.75</i>	<i>897.14</i>	<i>400.00</i>
Refunds	101.28	1,038.46	179.53	66.04
Agency, trust, and investment	12,615.19	4,167.88	4,958.22	12,353.56
<i>Taxes and licenses for State</i>	<i>3,253.00</i>	<i>1,347.00</i>	<i>1,525.00</i>	<i>2,125.00</i>
<i>Taxes for county</i>	<i>4,785.02</i>	<i>2,356.68</i>	<i>1,993.44</i>	<i>2,990.16</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,577.17</i>	<i>464.20</i>	<i>1,439.78</i>	<i>7,238.40</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$65,926.84	\$31,943.65	\$53,652.00	\$58,039.24
Permanent debt (except from sinking funds)	—	1,800.00	1,200.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	67,255.19	8,976.51	1,650.64	40,986.58
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	14,000.00	10,000.00	51,200.00
Transfers (except to sinking funds) and refunds	374.86	1,289.21	1,076.67	466.04
Agency, trust, and investment	12,615.19	4,167.88	4,958.22	12,353.56
Total payments	\$176,172.08	\$62,177.25	\$72,537.53	\$163,045.42
Balance on hand, including funds	18,147.79	4,283.40	9,544.19	2,415.74
GRAND TOTAL	\$194,319.87	\$66,440.65	\$82,081.72	\$165,461.16

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
REVENUE.	\$39,760.53	\$39,247.68	\$45,790.94	\$50,293.04
General	36,236.63	32,522.64	40,286.93	38,365.80
<i>Taxes</i>	<i>21,328.65</i>	<i>26,263.05</i>	<i>26,150.37</i>	<i>27,702.25</i>
Property, poll, and income	20,934.95	25,340.32	25,593.63	27,278.88
Corporation, bank, etc.	393.70	922.73	556.74	423.37
<i>Licenses and permits</i>	<i>11.00</i>	<i>76.00</i>	<i>24.00</i>	<i>39.60</i>
<i>Fines and forfeits</i>	<i>427.80</i>	<i>1,075.00</i>	<i>30.00</i>	<i>53.10</i>
<i>Grants and gifts</i>	<i>14,469.18</i>	<i>5,108.59</i>	<i>14,082.56</i>	<i>10,570.95</i>
For expenses	14,469.18	5,108.59	14,082.56	10,570.95
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	3,523.90	6,725.04	5,504.01	11,927.24
<i>Special assessments</i>	<i>36.50</i>	<i>86.75</i>	<i>23.00</i>	<i>—</i>
To meet expenses	36.50	86.75	23.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>762.62</i>	<i>1,448.37</i>	<i>1,473.02</i>	<i>1,598.79</i>
<i>Departmental</i>	<i>1 325.20</i>	<i>2,180.53</i>	<i>2,333.22</i>	<i>2,674.79</i>
General government	96.65	18.55	87.50	133.05
Protection of persons and property	99.65	35.97	12.23	61.51
Health and sanitation	—	—	—	—
Highways	10.90	489.74	—	—
Charities	—	1,188.90	835.76	978.44
Soldiers' benefits	95.00	48.00	—	—
Schools	—	205.07	1,367.73	1,425.41
Libraries	22.00	81.80	—	71.38
Recreation	—	—	10.00	—
Unclassified	1 1.00	112.50	20.00	5.00
<i>Public service enterprises</i>	<i>—</i>	<i>2,368.48</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,368.48	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>328.67</i>	<i>112.75</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>2,070.91</i>	<i>528.16</i>	<i>1,674.77</i>	<i>7,653.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,435.79	53.89	784.37	6,689.66
All other	635.12	474.27	890.40	964.00
NON-REVENUE.	\$78,332.98	\$27,074.34	\$28,839.51	\$21,759.64
Offsets to outlays	1,504.00	—	4,500.00	—
<i>Departmental</i>	<i>1,504.00</i>	<i>—</i>	<i>4,500.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	68,143.05	23,000.00	17,465.68	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>58,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>21,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>2,465.68</i>	<i>—</i>
<i>Premiums</i>	<i>143.05</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,318.73	—	3,083.95	7,782.12
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,318.73	—	3,083.95	7,782.12
Refunds	183.65	72.60	85.89	285.53
Agency, trust, and investment	5,183.55	4,001.74	3,703.99	3,691.99
<i>Taxes and licenses for State</i>	<i>1,259.90</i>	<i>1,555.00</i>	<i>1,339.20</i>	<i>1,316.00</i>
<i>Taxes for county</i>	<i>2,827.88</i>	<i>2,040.00</i>	<i>2,356.68</i>	<i>2,356.68</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,095.77</i>	<i>406.74</i>	<i>8.11</i>	<i>19.31</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$41,264.53	\$39,247.68	\$50,290.94	\$50,293.04
Premiums	143.05	—	—	—
Municipal indebtedness	68,000.00	23,000.00	17,465.68	10,000.00
Transfers and refunds	3,502.38	72.60	3,169.84	8,067.65
Agency, trust, and investment	5,183.55	4,001.74	3,703.99	3,691.99
Total receipts	\$118,093.51	\$66,322.02	\$74,630.45	\$72,052.68
Balance on hand, including funds	4,473.48	3,807.64	4,225.47	6,093.45
GRAND TOTAL	\$122,566.99	\$70,129.66	\$78,855.92	\$78,146.13

1 Includes \$1 from administration of trust funds. See "Unclassified."

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
Maintenance	\$35,683.28	\$37,385.03	\$49,590.80	\$40,434.17
<i>Departmental</i>	<i>34,842.61</i>	<i>34,609.67</i>	<i>49,547.60</i>	<i>40,283.62</i>
General government	3,273.10	2,497.88	2,576.21	3,378.36
Protection of persons and property	1,911.55	1,806.27	970.05	832.73
Health and sanitation	468.15	756.07	516.31	1,084.70
Highways	8,614.22	7,843.63	10,944.77	9,055.16
Charities	1,323.35	4,050.89	4,117.75	2,527.49
Soldiers' benefits	100.00	150.31	374.74	826.00
Schools	18,004.55	16,098.06	29,018.78	19,823.26
Libraries	696.37	851.46	—	1,051.97
Recreation	99.28	18.85	492.45	1,200.57
Pensions	—	—	—	—
Unclassified	352.04	536.25	536.54	503.38
<i>Public service enterprises</i>	<i>11.00</i>	<i>2,454.81</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,454.81	—	—
All other	11.00	—	—	—
Cemeteries	828.67	320.55	43.20	—
Administration of trust funds	1.00	—	—	150.55
Interest	232.77	607.37	715.34	117.41
<i>Loans, general purposes</i>	<i>232.77</i>	<i>361.12</i>	<i>715.34</i>	<i>117.41</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>246.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	53,043.94	3,369.63	9,860.36	1,929.59
<i>Departmental</i>	<i>3,882.24</i>	<i>—</i>	<i>9,860.36</i>	<i>1,929.59</i>
General government	69.30	—	—	625.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,812.94	—	9,860.36	1,000.00
Charities	—	—	—	—
Schools	—	—	—	304.59
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>49,161.70</i>	<i>3,369.63</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	49,161.70	3,369.63	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	18,000.00	11,000.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>3,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,318.73	—	3,083.95	7,782.12
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,318.73</i>	<i>—</i>	<i>3,083.95</i>	<i>7,782.12</i>
Refunds	183.65	72.60	85.89	285.53
Agency, trust, and investment	5,108.55	4,044.64	4,405.16	3,916.08
<i>Taxes and licenses for State</i>	<i>1,259.90</i>	<i>1,555.00</i>	<i>1,339.20</i>	<i>1,316.00</i>
<i>Taxes for county</i>	<i>2,827.88</i>	<i>2,040.00</i>	<i>2,356.68</i>	<i>2,356.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,020.77</i>	<i>449.64</i>	<i>709.28</i>	<i>243.40</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$35,916.05	\$37,992.40	\$50,306.14	\$40,551.58
Permanent debt (except from sinking funds)	—	3,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	53,043.94	3,369.63	9,860.36	1,929.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	15,000.00	10,000.00	15,000.00
Transfers (except to sinking funds) and refunds	3,502.38	72.60	3,169.84	8,067.65
Agency, trust, and investment	5,108.55	4,044.64	4,405.16	3,916.08
Total payments	\$107,570.92	\$63,479.27	\$78,741.50	\$69,464.90
<i>Balance on hand, including funds</i>	<i>14,996.07</i>	<i>6,650.39</i>	<i>114.42</i>	<i>8,681.23</i>
GRAND TOTAL	\$122,566.99	\$70,129.66	\$78,855.92	\$78,146.13

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
REVENUE.	\$47,256.32	\$54,001.99	\$59,208.56	\$63,505.84
General	41,992.83	45,935.58	55,414.50	56,868.64
<i>Taxes</i>	<i>25,501.06</i>	<i>31,077.07</i>	<i>38,829.98</i>	<i>36,401.96</i>
Property, poll, and income	24,790.44	30,309.41	37,527.23	35,729.48
Corporation, bank, etc.	710.62	767.66	1,302.75	672.48
<i>Licenses and permits</i>	<i>620.50</i>	<i>47.00</i>	<i>25.18</i>	<i>15.00</i>
<i>Fines and forfeits</i>	<i>30.00</i>	<i>—</i>	<i>62.67</i>	<i>—</i>
<i>Grants and gifts</i>	<i>15,841.27</i>	<i>14,811.51</i>	<i>16,506.67</i>	<i>20,451.68</i>
For expenses	15,841.27	14,811.51	16,506.67	18,451.68
For outlays	—	—	—	2,000.00
All other	—	—	—	—
Commercial	5,263.49	8,066.41	3,794.06	6,637.20
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,052.36</i>	<i>1,441.43</i>	<i>2,631.94</i>	<i>2,932.89</i>
<i>Departmental</i>	<i>1,777.72</i>	<i>4,823.73</i>	<i>502.43</i>	<i>1,126.15</i>
General government	—	178.00	155.55	289.00
Protection of persons and property	34.95	22.43	38.56	17.91
Health and sanitation	—	—	—	6.55
Highways	8.13	1,100.00	39.37	12.35
Charities	522.13	—	49.33	10.00
Soldiers' benefits	18.80	190.00	88.00	—
Schools	1,175.19	3,325.30	120.00	728.55
Libraries	9.76	8.00	—	53.79
Recreation	8.76	—	—	—
Unclassified	—	—	11.62	8.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>655.63</i>	<i>726.59</i>	<i>98.00</i>	<i>—</i>
<i>Interest</i>	<i>777.78</i>	<i>1,074.66</i>	<i>561.69</i>	<i>2,578.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	346.64	649.45	9.38	2,081.51
All other	431.14	425.21	552.31	496.65
NON-REVENUE.	\$45,585.61	\$41,169.89	\$47,512.22	\$42,363.61
Offsets to outlays	9,000.00	9,400.84	14,225.00	13,239.79
<i>Departmental</i>	<i>9,000.00</i>	<i>9,400.84</i>	<i>14,225.00</i>	<i>13,239.79</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,400.00	25,000.00	25,000.00	20,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,400.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	81.65	787.23	2,127.39	3,619.22
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	81.65	787.23	2,127.39	3,619.22
Refunds	275.50	198.12	42.04	205.60
Agency, trust, and investment	5,828.46	5,783.70	6,117.79	5,299.00
<i>Taxes and licenses for State</i>	<i>1,478.00</i>	<i>1,774.00</i>	<i>1,951.00</i>	<i>1,789.00</i>
<i>Taxes for county</i>	<i>3,480.47</i>	<i>2,686.28</i>	<i>3,998.37</i>	<i>3,566.68</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>869.99</i>	<i>1,323.42</i>	<i>168.42</i>	<i>143.32</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$56,256.32	\$63,402.83	\$73,433.56	\$76,745.63
Premiums	—	—	—	—
Municipal indebtedness	30,400.00	25,000.00	25,000.00	20,000.00
Transfers and refunds	357.15	985.35	2,169.43	3,824.82
Agency, trust, and investment	5,828.46	5,783.70	6,117.79	5,299.00
Total receipts	\$92,841.93	\$95,171.88	\$106,720.78	\$105,869.45
Balance on hand, including funds	4,041.59	4,312.85	12,429.34	11,458.83
GRAND TOTAL	\$96,883.52	\$99,484.73	\$119,150.12	\$117,328.28

Graded According to Population of 1930 — Continued.

PAYMENTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
Maintenance	\$43,254.36	\$50,572.36	\$46,800.55	\$49,951.98
<i>Departmental</i>	<i>42,601.98</i>	<i>49,494.41</i>	<i>46,294.85</i>	<i>49,951.98</i>
General government	1,974.60	3,406.79	1,944.94	2,909.61
Protection of persons and property	598.13	1,692.02	334.44	876.30
Health and sanitation	997.48	790.89	1,547.49	1,972.47
Highways	13,878.93	12,393.98	16,646.69	17,228.97
Charities	961.86	2,368.88	2,734.75	438.49
Soldiers' benefits	848.50	240.00	120.00	—
Schools	22,170.26	26,515.63	21,065.19	23,897.23
Libraries	676.01	984.34	576.06	1,462.24
Recreation	26.93	171.46	22.51	111.37
Pensions	—	—	—	—
Unclassified	469.78	930.42	1,302.78	1,055.30
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>652.38</i>	<i>1,077.95</i>	<i>505.70</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	728.58	551.88	787.50	493.05
<i>Loans, general purposes</i>	<i>728.58</i>	<i>551.88</i>	<i>787.50</i>	<i>493.05</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,097.46	10,462.34	22,086.25	24,951.11
<i>Departmental</i>	<i>12,097.46</i>	<i>10,462.34</i>	<i>22,086.25</i>	<i>24,951.11</i>
General government	—	70.00	130.00	—
Protection of persons and property	—	—	—	213.18
Health and sanitation	—	—	—	—
Highways	12,007.54	10,016.04	20,684.59	24,737.93
Charities	—	—	—	—
Schools	89.92	289.17	1,271.66	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	87.13	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,400.00	25,000.00	33,000.00	20,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>33,400.00</i>	<i>25,000.00</i>	<i>33,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	81.65	787.23	2,127.39	3,619.22
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>81.65</i>	<i>787.23</i>	<i>2,127.39</i>	<i>3,619.22</i>
Refunds	275.50	198.12	42.04	205.60
Agency, trust, and investment	5,663.35	5,869.08	6,122.17	7,422.89
<i>Taxes and licenses for State</i>	<i>1,478.00</i>	<i>1,774.00</i>	<i>1,951.00</i>	<i>1,789.00</i>
<i>Taxes for county</i>	<i>3,480.47</i>	<i>2,686.28</i>	<i>3,998.37</i>	<i>3,366.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>704.88</i>	<i>1,408.80</i>	<i>172.80</i>	<i>2,267.21</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$43,982.94	\$51,124.24	\$47,588.05	\$50,445.03
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,097.46	10,462.34	22,086.25	24,951.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	33,400.00	25,000.00	33,000.00	20,000.00
Transfers (except to sinking funds) and refunds	357.15	985.35	2,169.43	3,824.82
Agency, trust, and investment	5,663.35	5,869.08	6,122.17	7,422.89
Total payments	\$95,500.90	\$93,441.01	\$110,965.90	\$106,643.85
<i>Balance on hand, including funds</i>	<i>1,582.62</i>	<i>6,043.72</i>	<i>8,184.22</i>	<i>10,684.43</i>
GRAND TOTAL	\$96,883.52	\$99,484.73	\$119,150.12	\$117,328.28

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Wellfleet POPULATION 823	Charlemonst POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
REVENUE.	\$50,326.75	\$41,339.02	\$53,209.02	\$46,053.86
General	42,776.97	35,057.80	47,152.44	39,379.12
Taxes	36,430.43	23,802.78	40,922.64	27,476.62
Property, poll, and income	35,932.21	23,396.56	40,421.77	27,198.42
Corporation, bank, etc.	488.22	406.22	500.87	278.20
Licenses and permits	138.00	215.50	119.00	64.00
Fines and forfeits	22.50	15.00	25.00	22.00
Grants and gifts	6,196.04	11,024.52	6,085.80	11,826.50
For expenses	6,196.04	11,024.52	6,085.80	11,526.50
For outlays	—	—	—	300.00
All other	—	—	—	—
Commercial	7,549.78	6,281.22	6,056.58	6,674.74
Special assessments	170.00	—	211.75	321.63
To meet expenses	170.00	—	211.75	321.63
To meet outlays	—	—	—	—
Privileges	2,504.10	1,852.54	2,641.98	1,940.64
Departmental	3,509.99	3,793.17	2,859.80	2,736.23
General government	—	389.00	132.15	103.70
Protection of persons and property	333.93	58.59	102.38	160.25
Health and sanitation	—	100.71	65.05	10.71
Highways	—	160.13	—	56.40
Charities	265.70	1,244.78	702.02	107.00
Soldiers' benefits	206.00	—	—	190.00
Schools	2,644.76	1,798.92	1,836.70	2,091.85
Libraries	59.60	16.54	—	16.32
Recreation	—	—	—	—
Unclassified	—	24.50	21.00	—
Public service enterprises	—	—	—	14.85
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	14.85
Cemeteries	960.46	—	—	310.52
Interest	405.23	635.51	343.55	1,350.87
On sinking funds	—	—	—	—
On trust and investment funds	100.00	222.01	—	856.47
All other	305.23	413.50	343.55	494.40
NON-REVENUE.	\$39,795.06	\$14,698.00	\$36,799.70	\$29,025.05
Offsets to outlays	340.00	2,997.43	—	7,338.51
Departmental	340.00	2,997.43	—	7,338.51
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	31,000.00	4,000.00	28,951.61	15,000.00
Loans, general purposes	5,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	26,000.00	4,000.00	27,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	1,951.61	—
Premiums	—	—	—	—
Transfers	100.00	2,604.13	22.00	—
From sinking funds	—	—	—	—
All other	100.00	2,604.13	22.00	—
Refunds	113.89	176.03	53.59	198.80
Agency, trust, and investment	8,241.17	4,920.41	7,772.50	6,487.74
Taxes and licenses for State	1,799.13	1,645.40	2,107.00	1,513.00
Taxes for county	4,451.82	3,030.01	5,564.75	2,040.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,990.22	245.00	100.75	2,934.74
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$50,666.75	\$44,336.45	\$53,209.02	\$53,392.37
Premiums	—	—	—	—
Municipal indebtedness	31,000.00	4,000.00	28,951.61	15,000.00
Transfers and refunds	213.89	2,780.16	75.59	198.80
Agency, trust, and investment	8,241.17	4,920.41	7,772.50	6,487.74
Total receipts	\$90,121.81	\$56,037.02	\$90,008.72	\$75,078.91
Balance on hand, including funds	1,817.05	13,173.11	337.12	3,417.25
GRAND TOTAL	\$91,938.86	\$69,210.13	\$90,345.84	\$78,496.16

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wellfleet POPULATION 823	Charlemont POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
Maintenance	\$49,910.55	\$39,626.29	\$51,639.98	\$43,135.26
<i>Departmental</i>	<i>48,850.09</i>	<i>39,578.29</i>	<i>51,639.98</i>	<i>42,570.31</i>
General government	6,447.19	2,932.36	5,165.80	2,110.68
Protection of persons and property	3,263.38	616.90	3,463.09	2,442.18
Health and sanitation	2,962.30	1,254.05	3,297.58	673.23
Highways	11,673.93	10,982.03	12,491.25	13,970.34
Charities	2,672.21	4,111.08	5,368.17	2,987.91
Soldiers' benefits	261.41	—	—	250.00
Schools	18,712.00	19,246.18	20,583.92	18,180.59
Libraries	557.67	241.83	400.00	940.39
Recreation	145.83	17.27	370.99	200.07
Pensions	—	—	—	—
Unclassified	2,154.17	176.59	499.18	814.92
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7.43</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	7.43
<i>Cemeteries</i>	<i>1,060.46</i>	<i>48.00</i>	<i>—</i>	<i>532.52</i>
Administration of trust funds	—	—	—	25.00
Interest	618.11	106.67	1,007.99	360.82
<i>Loans, general purposes</i>	<i>618.11</i>	<i>106.67</i>	<i>1,007.99</i>	<i>360.82</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,986.13	3,996.57	809.85	12,128.69
<i>Departmental</i>	<i>10,986.13</i>	<i>3,996.57</i>	<i>809.85</i>	<i>12,128.69</i>
General government	169.14	—	289.85	60.00
Protection of persons and property	1,600.00	—	—	1,432.87
Health and sanitation	—	—	520.00	—
Highways	2,105.49	3,996.57	—	10,397.37
Charities	—	—	—	—
Schools	923.10	—	—	238.45
Libraries	40.00	—	—	—
Recreation	6,148.40	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	19,000.00	5,000.00	29,000.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>19,000.00</i>	<i>4,000.00</i>	<i>27,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	100.00	2,604.13	22.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>100.00</i>	<i>2,604.13</i>	<i>22.00</i>	<i>—</i>
Refunds	113.89	176.03	53.59	198.80
Agency, trust, and investment	8,580.28	4,929.51	7,772.50	6,820.75
<i>Taxes and licenses for State</i>	<i>1,799.13</i>	<i>1,645.40</i>	<i>2,107.00</i>	<i>1,513.00</i>
<i>Taxes for county</i>	<i>4,451.82</i>	<i>3,030.01</i>	<i>5,564.75</i>	<i>2,040.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,329.33</i>	<i>254.10</i>	<i>100.75</i>	<i>3,267.75</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$50,528.66	\$39,732.96	\$52,647.97	\$43,496.08
Permanent debt (except from sinking funds)	—	1,000.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,986.13	3,996.57	809.85	12,128.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	19,000.00	4,000.00	27,000.00	15,000.00
Transfers (except to sinking funds) and refunds	213.89	2,780.16	75.59	198.80
Agency, trust, and investment	8,580.28	4,929.51	7,772.50	6,820.75
Total payments	\$89,308.96	\$56,439.20	\$90,305.91	\$77,644.32
Balance on hand, including funds	2,629.90	12,770.93	39.93	851.84
GRAND TOTAL	\$91,938.86	\$69,210.13	\$90,345.84	\$78,496.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
REVENUE.	\$53,423.54	\$55,032.92	\$73,790.07	\$39,621.37
General	44,830.46	50,797.79	54,368.38	35,571.38
<i>Taxes</i>	<i>31,273.49</i>	<i>42,043.30</i>	<i>40,044.39</i>	<i>22,534.08</i>
Property, poll, and income	30,963.72	39,861.99	39,546.80	22,159.51
Corporation, bank, etc.	309.77	2,181.31	497.59	374.57
<i>Licenses and permits</i>	<i>55.75</i>	<i>71.00</i>	<i>14.00</i>	<i>15.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>63.50</i>	<i>20.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>13,501.22</i>	<i>8,619.99</i>	<i>14,289.99</i>	<i>13,022.30</i>
For expenses	13,501.22	8,619.99	14,289.99	12,972.30
For outlays	—	—	—	50.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	8,593.08	4,235.13	19,421.69	4,049.99
<i>Special assessments</i>	<i>—</i>	<i>379.76</i>	<i>—</i>	<i>—</i>
To meet expenses	—	379.76	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,203.13</i>	<i>1,253.35</i>	<i>1,834.24</i>	<i>1,905.92</i>
<i>Departmental</i>	<i>4,370.05</i>	<i>1,576.92</i>	<i>4,315.71</i>	<i>1,130.37</i>
General government	295.01	481.00	289.40	16.00
Protection of persons and property	32.35	99.32	34.95	81.30
Health and sanitation	—	260.71	136.94	46.75
Highways	3,292.81	—	3,381.02	—
Charities	703.39	—	—	—
Soldiers' benefits	211.00	140.00	—	48.00
Schools	324.06	577.13	455.40	908.07
Libraries	—	7.03	18.00	.25
Recreation	—	—	—	—
Unclassified	11.43	10.73	—	30.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>11,172.05</i>	<i>—</i>
Electric light	—	—	11,172.05	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>177.53</i>	<i>111.75</i>	<i>517.69</i>	<i>212.10</i>
<i>Interest</i>	<i>2,342.37</i>	<i>914.35</i>	<i>1,582.00</i>	<i>801.60</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,845.98	8.55	849.41	137.31
All other	496.39	905.80	732.59	664.29
NON-REVENUE.	\$42,714.77	\$65,681.51	\$49,998.89	\$45,326.16
Offsets to outlays	11,332.76	23,735.37	14,010.06	12,200.00
<i>Departmental</i>	<i>10,932.76</i>	<i>23,735.37</i>	<i>12,991.16</i>	<i>12,200.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,018.90</i>	<i>—</i>
<i>Cemeteries</i>	<i>400.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	36,000.00	30,000.00	23,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>	<i>6,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>28,000.00</i>	<i>30,000.00</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,768.63	—	—	3,562.32
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,768.63	—	—	3,562.32
Refunds	504.80	621.60	48.24	89.73
Agency, trust, and investment	4,108.58	5,324.54	5,940.59	6,474.11
<i>Taxes and licenses for State</i>	<i>1,525.00</i>	<i>1,743.00</i>	<i>1,756.00</i>	<i>1,007.00</i>
<i>Taxes for county</i>	<i>2,040.00</i>	<i>3,311.36</i>	<i>2,400.00</i>	<i>1,343.14</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>543.58</i>	<i>270.18</i>	<i>1,804.59</i>	<i>4,123.97</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$64,756.30	\$78,768.29	\$87,800.13	\$51,821.37
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	36,000.00	30,000.00	23,000.00
Transfers and refunds	2,273.43	621.60	48.24	3,652.05
Agency, trust, and investment	4,108.58	5,324.54	5,940.59	6,474.11
Total receipts	\$96,138.31	\$120,714.43	\$123,788.96	\$84,947.53
Balance on hand, including funds	9,023.83	10,125.23	13,872.14	3,619.65
GRAND TOTAL	\$105,162.14	\$130,839.66	\$137,661.10	\$88,567.18

Graded According to Population of 1930 — Continued.

PAYMENTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
Maintenance	\$48,468.90	\$40,753.32	\$67,221.30	\$30,948.42
<i>Departmental</i>	<i>48,064.10</i>	<i>40,509.07</i>	<i>58,292.23</i>	<i>30,480.87</i>
General government	2,519.23	3,743.47	3,406.72	1,769.09
Protection of persons and property	2,070.34	4,322.08	1,368.30	824.38
Health and sanitation	1,707.03	1,647.60	1,669.99	740.02
Highways	19,050.22	13,234.80	21,556.66	7,322.52
Charities	4,598.97	331.18	2,497.69	1,098.16
Soldiers' benefits	320.67	146.00	—	48.00
Schools	15,967.05	15,614.60	23,117.33	16,993.19
Libraries	549.92	485.83	692.10	706.90
Recreation	100.98	113.59	106.75	39.31
Pensions	—	—	—	—
Unclassified	1,179.69	869.92	3,876.69	939.30
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>7,935.08</i>	<i>—</i>
Electric light	—	—	7,935.08	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>394.80</i>	<i>244.25</i>	<i>993.99</i>	<i>467.55</i>
<i>Administration of trust funds</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	615.73	1,233.34	1,044.93	800.77
<i>Loans, general purposes</i>	<i>615.73</i>	<i>1,233.34</i>	<i>921.18</i>	<i>800.77</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>123.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,061.97	42,697.38	21,464.72	25,661.98
<i>Departmental</i>	<i>16,061.97</i>	<i>41,867.13</i>	<i>19,568.64</i>	<i>25,661.98</i>
General government	54.00	481.00	83.30	—
Protection of persons and property	1,207.06	4,395.00	998.75	100.00
Health and sanitation	—	—	—	—
Highways	13,488.40	36,991.13	18,431.66	15,534.94
Charities	—	—	—	—
Schools	1,187.51	—	54.93	—
Libraries	—	—	—	—
Recreation	125.00	—	—	—
Unclassified	—	—	—	10,027.04
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,896.08</i>	<i>—</i>
Electric light	—	—	1,896.08	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>830.25</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	32,000.00	34,500.00	20,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>4,000.00</i>	<i>4,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>28,000.00</i>	<i>30,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,768.63	—	—	3,562.32
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,768.63</i>	<i>—</i>	<i>—</i>	<i>3,562.32</i>
Refunds	504.80	621.60	48.24	89.73
Agency, trust, and investment	4,053.76	5,333.09	6,203.54	3,415.10
<i>Taxes and licenses for State</i>	<i>1,525.00</i>	<i>1,743.00</i>	<i>1,736.00</i>	<i>1,007.00</i>
<i>Taxes for county</i>	<i>2,040.00</i>	<i>3,311.36</i>	<i>2,400.00</i>	<i>1,343.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>488.76</i>	<i>278.73</i>	<i>2,067.54</i>	<i>1,064.96</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$49,084.63	\$41,986.66	\$68,266.23	\$31,749.19
Permanent debt (except from sinking funds)	—	4,000.00	4,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,061.97	42,697.38	21,464.72	25,661.98
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	28,000.00	30,000.00	20,000.00
Transfers (except to sinking funds) and refunds	2,273.43	621.60	48.24	3,652.05
Agency, trust, and investment	4,053.76	5,333.09	6,203.54	3,415.10
Total payments	\$96,473.79	\$122,638.73	\$130,482.73	\$84,478.32
<i>Balance on hand, including funds</i>	<i>8,688.35</i>	<i>8,200.93</i>	<i>7,178.37</i>	<i>4,088.86</i>
GRAND TOTAL	\$105,162.14	\$130,839.66	\$137,661.10	\$88,567.18

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
REVENUE.	\$28,345.49	\$54,515.29	\$41,738.12	\$57,769.68
General	25,845.79	51,252.44	36,920.49	43,999.78
<i>Taxes</i>	<i>13,058.45</i>	<i>33,318.15</i>	<i>23,875.15</i>	<i>30,642.69</i>
Property, poll, and income	12,779.36	32,626.15	22,998.81	30,431.89
Corporation, bank, etc.	279.09	692.00	876.34	210.70
<i>Licenses and permits</i>	<i>3.00</i>	<i>—</i>	<i>58.50</i>	<i>74.60</i>
<i>Fines and forfeits</i>	<i>9.10</i>	<i>—</i>	<i>175.98</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>12,758.04</i>	<i>17,934.29</i>	<i>12,810.86</i>	<i>13,257.69</i>
For expenses	12,758.04	17,934.29	12,785.86	13,257.69
For outlays	—	—	25.00	—
<i>All other</i>	<i>17.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	2,499.70	3,262.85	4,817.63	13,769.90
<i>Special assessments</i>	<i>—</i>	<i>13.00</i>	<i>—</i>	<i>29.25</i>
To meet expenses	—	13.00	—	29.25
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,020.97</i>	<i>1,526.16</i>	<i>1,310.50</i>	<i>1,401.66</i>
<i>Departmental</i>	<i>1,038.63</i>	<i>1,178.79</i>	<i>2,133.54</i>	<i>456.19</i>
General government	—	310.00	6.00	15.50
Protection of persons and property	—	58.17	98.17	15.69
Health and sanitation	—	—	—	60.00
Highways	—	103.00	140.97	—
Charities	1,038.63	—	396.54	—
Soldiers' benefits	—	178.00	72.00	184.00
Schools	—	501.51	1,410.86	167.00
Libraries	—	28.11	—	14.00
Recreation	—	—	—	—
Unclassified	—	—	9.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,193.16</i>
Electric light	—	—	—	10,193.16
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>739.34</i>	<i>291.85</i>
<i>Interest</i>	<i>440.10</i>	<i>544.90</i>	<i>634.25</i>	<i>1,397.79</i>
On sinking funds	—	—	—	—
On trust and investment funds	141.25	26.10	140.00	822.34
All other	298.85	518.80	494.25	575.45
NON-REVENUE.	\$10,201.52	\$82,965.50	\$34,823.41	\$43,757.42
Offsets to outlays	1,650.00	27,939.77	6,500.00	12,190.86
<i>Departmental</i>	<i>1,660.00</i>	<i>27,939.77</i>	<i>6,500.00</i>	<i>12,190.86</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	46,250.00	23,000.00	24,900.00
<i>Loans, general purposes</i>	<i>—</i>	<i>1,250.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>45,000.00</i>	<i>23,000.00</i>	<i>24,900.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	141.25	5,757.60	177.00	1,710.65
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	141.25	5,757.60	177.00	1,710.65
Refunds	—	284.48	20.25	128.63
Agency, trust, and investment	2,410.27	2,733.65	5,126.16	4,827.28
<i>Taxes and licenses for State</i>	<i>869.00</i>	<i>1,106.30</i>	<i>1,155.60</i>	<i>1,271.00</i>
<i>Taxes for county</i>	<i>1,515.01</i>	<i>1,477.45</i>	<i>2,180.93</i>	<i>1,680.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>26.26</i>	<i>149.90</i>	<i>1,789.63</i>	<i>1,876.28</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$29,995.49	\$82,455.06	\$48,238.12	\$69,960.54
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	46,250.00	23,000.00	24,900.00
Transfers and refunds	141.25	6,042.08	197.25	1,839.28
Agency, trust, and investment	2,410.27	2,733.65	5,126.16	4,827.28
Total receipts	\$38,547.01	\$137,480.79	\$76,561.53	\$101,527.10
Balance on hand, including funds	5,855.27	8,623.90	3,056.88	3,872.77
GRAND TOTAL	\$44,402.28	\$146,104.69	\$79,618.41	\$105,399.87

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leverett POPULATION 677	Granville POPULATION 674	Beket POPULATION 672	Paxton POPULATION 672
Maintenance	\$27,214.62	\$39,910.56	\$39,219.95	\$46,353.82
<i>Departmental</i>	27,039.62	39,910.56	38,088.57	37,747.67
General government	1,573.87	2,697.37	1,872.77	2,941.42
Protection of persons and property	623.95	802.87	996.28	969.86
Health and sanitation	300.00	440.77	1,359.38	728.91
Highways	7,312.62	13,774.50	16,375.23	7,119.75
Charities	2,350.23	574.26	1,460.89	3,429.83
Soldiers' benefits	—	260.00	72.00	288.00
Schools	14,204.00	19,888.46	15,110.33	19,601.02
Libraries	432.29	764.81	200.00	1,206.46
Recreation	12.04	13.61	131.76	128.12
Pensions	—	—	—	—
Unclassified	230.62	693.91	509.93	1,334.30
<i>Public service enterprises</i>	—	—	—	8,059.65
Electric light	—	—	—	7,999.65
Water	—	—	—	—
All other	—	—	—	60.00
<i>Cemeteries</i>	175.00	—	1,131.38	538.50
<i>Administration of trust funds</i>	—	—	—	8.00
Interest	164.38	792.86	403.33	1,737.85
<i>Loans, general purposes</i>	164.38	792.86	403.33	1,682.10
<i>Loans, public service enterprises</i>	—	—	—	55.75
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,947.71	37,051.05	8,472.92	23,918.56
<i>Departmental</i>	2,947.71	37,051.05	8,340.57	22,704.72
General government	947.71	—	—	—
Protection of persons and property	—	189.13	—	—
Health and sanitation	—	—	—	—
Highways	2,000.00	35,055.45	8,022.82	22,093.20
Charities	—	—	—	—
Schools	—	1,806.47	287.55	—
Libraries	—	—	—	—
Recreation	—	—	—	611.52
Unclassified	—	—	30.00	—
<i>Public service enterprises</i>	—	—	—	1,213.84
Electric light	—	—	—	1,213.84
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	132.55	—
Municipal indebtedness	6,000.00	46,600.00	25,000.00	23,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,600.00	—	3,100.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	6,000.00	45,000.00	25,000.00	19,900.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	141.25	5,757.60	177.00	1,710.65
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	141.25	5,757.60	177.00	1,710.65
Refunds	—	284.48	20.25	128.63
Agency, trust, and investment	2,410.27	3,321.95	4,970.87	5,468.43
<i>Taxes and licenses for State</i>	869.00	1,106.30	1,155.60	1,271.00
<i>Taxes for county</i>	1,515.01	1,477.45	2,180.93	1,680.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	26.26	738.20	1,634.34	2,517.43
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$27,379.00	\$40,703.42	\$39,623.28	\$48,091.67
Permanent debt (except from sinking funds)	—	1,600.00	—	3,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,947.71	37,051.05	8,472.92	23,918.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	45,000.00	25,000.00	19,900.00
Transfers (except to sinking funds) and refunds	141.25	6,042.08	197.25	1,839.28
Agency, trust, and investment	2,410.27	3,321.95	4,970.87	5,468.43
Total payments	\$38,878.23	\$133,718.50	\$78,264.32	\$102,317.94
Balance on hand, including funds	5,524.05	12,386.19	1,354.09	3,081.93
GRAND TOTAL	\$44,402.28	\$146,104.69	\$79,618.41	\$105,399.87

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
REVENUE.	\$50,309.43	\$57,249.87	\$39,793.01	\$55,510.77
General	45,177.46	52,166.68	36,762.17	46,525.40
<i>Taxes</i>	<i>33,456.77</i>	<i>41,270.49</i>	<i>26,406.38</i>	<i>32,653.77</i>
Property, poll, and income	33,038.20	41,072.01	26,136.51	32,075.76
Corporation, bank, etc.	418.57	198.48	269.87	578.01
Licenses and permits	26.00	121.00	14.00	67.00
Fines and forfeits	50.00	—	7.50	40.00
Grants and gifts	11,644.69	10,775.19	10,334.29	13,764.63
For expenses	11,643.69	10,775.19	10,334.29	13,714.63
For outlays	1.00	—	—	50.00
All other	—	—	—	—
Commercial	5,131.97	5,083.19	3,030.84	8,985.37
<i>Special assessments</i>	<i>—</i>	<i>280.91</i>	<i>—</i>	<i>—</i>
To meet expenses	—	280.91	—	—
To meet outlays	—	—	—	—
Privileges	2,218.07	2,315.14	1,195.23	1,952.10
Departmental	1,326.19	706.75	328.54	4,867.94
General government	631.00	165.00	55.00	—
Protection of persons and property	4.48	86.09	155.28	—
Health and sanitation	—	2.95	—	—
Highways	16.35	233.50	88.49	3,999.94
Charities	16.36	10.93	17.39	—
Soldiers' benefits	88.00	—	—	—
Schools	562.00	112.14	—	865.00
Libraries	—	—	12.38	3.00
Recreation	—	—	—	—
Unclassified	8.00	96.14	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	421.44	—	22.07	621.50
Interest	1,166.27	1,780.39	1,485.00	1,643.83
On sinking funds	—	—	—	—
On trust and investment funds	900.33	1,424.48	71.25	1,008.32
All other	265.94	355.91	1,413.75	535.51
NON-REVENUE.	\$31,297.31	\$71,519.01	\$23,213.72	\$46,929.80
Offsets to outlays	8,602.97	37,616.76	6,099.82	13,496.99
<i>Departmental</i>	<i>8,602.97</i>	<i>37,616.76</i>	<i>6,099.82</i>	<i>13,496.99</i>
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	30,000.00	13,300.00	29,286.79
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>1,300.00</i>	<i>—</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	30,000.00	12,000.00	29,286.79
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	542.76	242.69	711.86	550.78
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	542.76	242.69	711.86	550.78
Refunds	686.84	36.47	59.48	374.62
Agency, trust, and investment	6,464.74	3,623.09	3,042.56	3,220.62
<i>Taxes and licenses for State</i>	<i>2,110.50</i>	<i>1,495.10</i>	<i>1,021.30</i>	<i>1,120.00</i>
Taxes for county	3,000.00	2,085.78	1,999.19	1,495.08
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,354.24	42.21	22.07	605.54
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$58,912.40	\$94,866.63	\$45,892.83	\$69,007.76
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	30,000.00	13,300.00	29,286.79
Transfers and refunds	1,229.60	279.16	771.34	925.40
Agency, trust, and investment	6,464.74	3,623.09	3,042.56	3,220.62
Total receipts	\$81,606.74	\$128,768.88	\$63,006.73	\$102,440.57
Balance on hand, including funds	10,018.64	4,663.19	3,133.68	8,324.24
GRAND TOTAL	\$91,625.38	\$133,432.07	\$66,140.41	\$110,764.81

Graded According to Population of 1930 — Continued.

PAYMENTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
Maintenance	\$47,992.87	\$46,000.85	\$27,873.62	\$43,061.56
<i>Departmental</i>	<i>47,850.58</i>	<i>46,000.85</i>	<i>27,591.12</i>	<i>42,176.49</i>
General government	2,981.67	2,971.35	2,383.62	2,730.45
Protection of persons and property	1,506.19	2,119.97	747.41	1,982.92
Health and sanitation	2,007.71	969.82	933.35	1,555.91
Highways	16,749.42	18,630.09	7,555.72	17,884.28
Charities	1,873.18	4,001.70	2,102.27	880.73
Soldiers' benefits	40.00	10.00	—	150.00
Schools	20,494.16	16,014.88	12,931.74	16,976.91
Libraries	394.32	317.33	340.74	562.49
Recreation	359.59	17.28	10.99	150.42
Pensions	—	—	—	—
Unclassified	844.34	948.43	585.28	302.38
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1.38</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	1.38
<i>Cemeteries</i>	<i>742.29</i>	<i>—</i>	<i>282.50</i>	<i>883.69</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	268.75	711.61	381.87	544.02
<i>Loans, general purposes</i>	<i>268.75</i>	<i>711.61</i>	<i>381.87</i>	<i>544.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,913.03	49,051.89	11,592.96	21,503.17
<i>Departmental</i>	<i>6,913.03</i>	<i>49,051.89</i>	<i>11,592.96</i>	<i>21,208.24</i>
General government	—	—	—	—
Protection of persons and property	40.00	1,231.37	—	1,065.05
Health and sanitation	—	192.96	—	—
Highways	6,265.86	47,627.56	11,592.96	17,538.76
Charities	—	—	—	—
Schools	216.00	—	—	1,319.25
Libraries	—	—	—	—
Recreation	—	—	—	1,285.18
Unclassified	391.17	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>294.93</i>
Municipal indebtedness	15,000.00	31,000.00	14,000.00	25,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>12,000.00</i>	<i>22,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	542.76	242.69	711.86	550.78
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>542.76</i>	<i>242.69</i>	<i>711.86</i>	<i>550.78</i>
Refunds	686.84	36.47	59.48	374.62
Agency, trust, and investment	6,322.31	4,637.38	3,042.56	3,678.16
<i>Taxes and licenses for State</i>	<i>2,110.50</i>	<i>1,495.10</i>	<i>1,021.30</i>	<i>1,120.00</i>
<i>Taxes for county</i>	<i>3,000.00</i>	<i>2,085.78</i>	<i>1,999.19</i>	<i>1,495.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,211.81</i>	<i>1,056.50</i>	<i>22.07</i>	<i>1,063.08</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$48,261.62	\$46,712.46	\$28,255.49	\$43,605.58
Permanent debt (except from sinking funds)	—	1,000.00	2,000.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,913.03	49,051.89	11,592.96	21,503.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	30,000.00	12,000.00	22,500.00
Transfers (except to sinking funds) and refunds	1,229.60	279.16	771.34	925.40
Agency, trust, and investment	6,322.31	4,637.38	3,042.56	3,678.16
Total payments	\$77,726.56	\$131,680.89	\$57,662.35	\$94,712.31
Balance on hand, including funds	13,898.82	1,751.18	8,478.06	16,052.50
GRAND TOTAL	\$91,625.38	\$133,432.07	\$66,140.41	\$110,764.81

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
REVENUE.	\$54,917.14	\$38,704.23	\$32,068.74	\$25,885.58
General	44,617.54	32,748.23	28,429.11	23,457.29
<i>Taxes</i>	<i>29,994.03</i>	<i>24,287.67</i>	<i>14,973.92</i>	<i>16,670.95</i>
Property, poll, and income	29,757.22	24,118.60	14,632.19	15,000.67
Corporation, bank, etc.	236.81	168.97	341.73	670.28
Licenses and permits	12.00	351.60	67.00	51.00
Fines and forfeits	10.40	40.00	64.00	—
Grants and gifts	14,601.11	8,069.16	13,334.19	7,735.34
For expenses	14,601.11	8,069.16	13,334.19	7,735.34
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	10,299.60	5,956.00	3,639.63	2,428.29
<i>Special assessments</i>	<i>—</i>	<i>77.02</i>	<i>—</i>	<i>—</i>
To meet expenses	—	77.02	—	—
To meet outlays	—	—	—	—
Privileges	1,048.51	2,213.73	1,313.40	2,157.84
Departmental	1,105.65	1,812.23	1,458.51	201.52
General government	115.00	197.92	165.41	—
Protection of persons and property	72.40	61.61	19.95	—
Health and sanitation	34.50	289.50	—	—
Highways	737.43	—	—	74.30
Charities	137.35	400.00	—	120.00
Soldiers' benefits	—	95.00	44.00	—
Schools	—	693.58	1,229.15	5.00
Libraries	7.97	49.85	—	2.22
Recreation	—	1.00	—	—
Unclassified	1.00	23.77	—	—
Public service enterprises	6,961.56	—	99.29	—
Electric light	5,171.84	—	—	—
Water	1,789.72	—	99.29	—
All other	—	—	—	—
Cemeteries	71.85	—	16.90	—
Interest	1,112.03	1,853.02	751.53	68.93
On sinking funds	—	—	—	—
On trust and investment funds	502.41	1,392.00	571.41	—
All other	609.62	461.02	180.12	68.93
NON-REVENUE.	\$61,093.50	\$11,912.43	\$31,423.16	\$25,143.33
Offsets to outlays	41,658.08	—	6,945.00	5,550.00
Departmental	41,572.08	—	6,945.00	5,550.00
Public service enterprises	86.00	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	5,000.00	19,300.00	15,000.00
Loans, general purposes	—	—	3,300.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	5,000.00	16,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	400.15	119.24	2,026.80	870.00
From sinking funds	—	—	—	—
All other	400.15	119.24	2,026.80	870.00
Refunds	493.60	1,089.97	93.86	121.25
Agency, trust, and investment	3,541.67	5,703.22	3,057.50	3,602.08
Taxes and licenses for State	1,285.00	1,397.42	772.00	1,162.90
Taxes for county	2,014.71	3,561.41	1,740.24	2,362.68
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	241.96	744.39	545.26	76.50
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$96,575.22	\$38,704.23	\$39,013.74	\$31,435.58
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	5,000.00	19,300.00	15,000.00
Transfers and refunds	893.75	1,209.21	2,120.66	991.25
Agency, trust, and investment	3,541.67	5,703.22	3,057.50	3,602.08
Total receipts	\$116,010.64	\$50,616.66	\$63,491.90	\$51,028.91
Balance on hand, including funds	7,003.66	9,016.92	2,967.11	2,060.84
GRAND TOTAL	\$123,014.30	\$59,633.58	\$66,459.01	\$53,089.75

Graded According to Population of 1930 — Continued.

PAYMENTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
Maintenance	\$40,441.73	\$35,154.67	\$28,501.92	\$22,231.67
<i>Departmental</i>	<i>36,027.18</i>	<i>35,154.67</i>	<i>28,304.15</i>	<i>22,206.67</i>
General government	4,654.79	5,752.39	1,924.69	1,458.41
Protection of persons and property	908.47	1,117.32	524.88	141.25
Health and sanitation	446.68	1,376.59	670.30	502.42
Highways	15,051.79	8,186.36	9,213.40	9,200.75
Charities	408.96	1,625.45	1,788.14	560.00
Soldiers' benefits	101.00	330.00	48.00	—
Schools	12,952.22	14,245.46	11,659.01	10,051.21
Libraries	539.34	741.82	125.38	148.37
Recreation	172.29	46.13	1,927.41	12.04
Pensions	—	—	—	—
Unclassified	791.64	1,733.15	422.94	132.22
<i>Public service enterprises</i>	<i>3,971.12</i>	<i>—</i>	<i>57.32</i>	<i>—</i>
Electric light	2,576.92	—	—	—
Water	1,394.20	—	57.32	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>437.43</i>	<i>—</i>	<i>140.45</i>	<i>25.00</i>
<i>Administration of trust funds</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,891.30	72.75	202.57	433.34
<i>Loans, general purposes</i>	<i>938.17</i>	<i>72.75</i>	<i>185.57</i>	<i>433.34</i>
<i>Loans, public service enterprises</i>	<i>1,953.13</i>	<i>—</i>	<i>17.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	48,366.64	3,938.59	13,630.55	10,282.16
<i>Departmental</i>	<i>48,090.52</i>	<i>3,938.59</i>	<i>13,630.55</i>	<i>10,215.57</i>
General government	—	3,312.51	85.00	362.11
Protection of persons and property	41.10	—	—	—
Health and sanitation	—	—	—	—
Highways	47,696.66	476.95	13,341.39	7,954.14
Charities	—	—	—	—
Schools	352.76	149.13	189.20	1,899.32
Libraries	—	—	14.96	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>276.12</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	276.12	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>66.59</i>
Municipal indebtedness	22,500.00	5,000.00	16,500.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,500.00</i>	<i>—</i>	<i>500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>5,000.00</i>	<i>16,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	400.15	119.24	2,026.80	870.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>400.15</i>	<i>119.24</i>	<i>2,026.80</i>	<i>870.00</i>
Refunds	493.60	1,089.97	93.86	121.25
Agency, trust, and investment	3,485.41	6,652.04	3,063.36	3,602.08
<i>Taxes and licenses for State</i>	<i>1,285.00</i>	<i>1,397.42</i>	<i>772.00</i>	<i>1,162.90</i>
<i>Taxes for county</i>	<i>2,014.71</i>	<i>3,561.41</i>	<i>1,740.24</i>	<i>2,362.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>185.70</i>	<i>1,693.21</i>	<i>551.12</i>	<i>76.50</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$43,333.03	\$35,227.42	\$28,704.49	\$22,665.01
Permanent debt (except from sinking funds)	7,500.00	—	500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	48,366.64	3,938.59	13,630.55	10,282.16
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	5,000.00	16,000.00	15,000.00
Transfers (except to sinking funds) and refunds	893.75	1,209.21	2,120.66	991.25
Agency, trust, and investment	3,485.41	6,652.04	3,063.36	3,602.08
Total payments	\$118,578.83	\$52,027.26	\$64,019.06	\$52,540.50
<i>Balance on hand, including funds</i>	<i>4,455.47</i>	<i>7,606.32</i>	<i>2,439.95</i>	<i>549.25</i>
GRAND TOTAL	\$123,014.30	\$59,633.58	\$66,459.01	\$53,089.75

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham, POPULATION 502
REVENUE.	\$31,347.70	\$28,262.03	\$40,585.34	\$30,330.07
General	28,050.79	25,781.63	37,933.75	26,312.88
Taxes	21,708.41	16,250.17	26,926.39	13,512.09
Property, poll, and income	20,925.69	15,565.16	26,779.74	13,425.53
Corporation, bank, etc.	782.72	685.01	146.65	86.56
Licenses and permits	113.00	11.00	20.60	8.10
Fines and forfeits	329.00	77.00	—	22.60
Grants and gifts	5,830.38	9,443.46	10,986.86	12,770.19
For expenses	5,830.38	9,443.46	10,986.86	12,770.19
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	3,296.91	2,480.40	2,651.59	4,017.19
Special assessments	—	161.50	—	—
To meet expenses	—	161.50	—	—
To meet outlays	—	—	—	—
Privileges	2,188.56	1,044.91	1,376.57	848.55
Departmental	149.44	574.88	914.09	1,651.35
General government	17.95	—	8.00	42.50
Protection of persons and property	87.45	8.27	53.14	20.04
Health and sanitation	—	—	—	—
Highways	—	—	1.03	1,200.42
Charities	—	166.51	—	383.60
Soldiers' benefits	—	255.00	387.50	—
Schools	—	—	444.40	—
Libraries	44.04	11.90	5.02	4.79
Recreation	—	—	—	—
Unclassified	—	133.20	15.00	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	209.33	143.55	107.02	411.07
Interest	749.58	555.56	253.91	1,106.22
On sinking funds	—	—	—	—
On trust and investment funds	470.00	—	25.00	761.95
All other	279.58	555.56	228.91	344.27
NON-REVENUE.	\$20,397.54	\$59,436.31	\$25,003.32	\$13,389.61
Offsets to outlays	—	36,393.18	12,199.98	7,045.10
Departmental	—	36,393.18	12,199.98	7,045.10
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	20,000.00	10,000.00	4,000.00
Loans, general purposes	—	5,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	15,000.00	10,000.00	4,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	260.07	21.65
From sinking funds	—	—	—	—
All other	—	—	260.07	21.65
Refunds	146.67	.52	146.25	5.91
Agency, trust, and investment	5,250.87	3,042.61	2,397.02	2,316.95
Taxes and licenses for State	1,221.20	928.00	990.00	746.00
Taxes for county	3,116.23	1,655.68	1,320.00	960.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	913.44	458.93	87.02	610.95
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$31,347.70	\$64,655.21	\$52,785.32	\$37,375.17
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	20,000.00	10,000.00	4,000.00
Transfers and refunds	146.67	.52	406.32	27.56
Agency, trust, and investment	5,250.87	3,042.61	2,397.02	2,316.95
Total receipts	\$51,745.24	\$87,698.34	\$65,588.66	\$43,719.68
Balance on hand, including funds	6,584.79	7,415.40	12,338.79	5,126.65
GRAND TOTAL	\$58,330.03	\$95,113.74	\$77,927.45	\$48,846.33

Graded According to Population of 1930 — Continued.

PAYMENTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
Maintenance	\$29,593.41	\$27,756.95	\$30,107.27	\$28,990.93
<i>Departmental</i>	<i>29,159.08</i>	<i>27,507.75</i>	<i>29,635.06</i>	<i>28,530.29</i>
General government	2,702.80	2,036.48	2,237.33	2,196.15
Protection of persons and property	2,301.07	1,286.61	981.17	582.24
Health and sanitation	1,262.10	959.67	435.56	430.90
Highways	8,791.04	5,746.08	8,372.57	10,519.33
Charities	1,126.25	2,914.25	1,589.43	1,148.26
Soldiers' benefits	—	408.00	683.28	—
Schools	11,954.54	13,345.12	13,823.32	12,459.62
Libraries	669.09	324.62	383.19	571.19
Recreation	13.09	107.17	10.47	9.42
Pensions	—	—	—	—
Unclassified	339.10	379.75	1,118.74	613.18
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	434.33	249.20	472.21	460.64
Administration of trust funds	—	—	—	—
Interest	496.11	456.04	203.33	30.01
<i>Loans, general purposes</i>	<i>496.11</i>	<i>456.04</i>	<i>203.33</i>	<i>30.01</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	142.50	37,987.39	14,182.10	7,898.47
<i>Departmental</i>	<i>142.50</i>	<i>37,887.39</i>	<i>14,182.10</i>	<i>7,898.47</i>
General government	92.50	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	50.00	—	—	—
Highways	—	37,037.39	10,189.64	7,898.47
Charities	—	—	—	—
Schools	—	550.00	3,992.46	—
Libraries	—	—	—	—
Recreation	—	300.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	100.00	—	—
Municipal indebtedness	16,000.00	16,000.00	10,000.00	4,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>14,000.00</i>	<i>10,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	260.07	21.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>260.07</i>	<i>21.65</i>
Refunds	146.67	.52	146.25	5.91
Agency, trust, and investment	5,204.64	3,042.61	2,397.02	2,813.21
<i>Taxes and licenses for State</i>	<i>1,221.20</i>	<i>928.00</i>	<i>990.00</i>	<i>746.00</i>
<i>Taxes for county</i>	<i>3,116.23</i>	<i>1,655.68</i>	<i>1,320.00</i>	<i>960.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>867.21</i>	<i>458.93</i>	<i>87.02</i>	<i>1,107.21</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$30,089.52	\$28,212.99	\$30,310.60	\$29,020.94
Permanent debt (except from sinking funds)	1,000.00	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	142.50	37,987.39	14,182.10	7,898.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	14,000.00	10,000.00	4,000.00
Transfers (except to sinking funds) and refunds	146.67	.52	406.32	27.56
Agency, trust, and investment	5,204.64	3,042.61	2,397.02	2,813.21
Total payments	\$51,583.33	\$85,243.51	\$57,296.04	\$43,760.18
<i>Balance on hand, including funds</i>	<i>6,746.70</i>	<i>9,870.23</i>	<i>20,631.41</i>	<i>5,086.15</i>
GRAND TOTAL	\$58,330.03	\$95,113.74	\$77,927.45	\$48,846.33

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
REVENUE.	\$27,740.26	\$35,934.56	\$26,952.32	\$27,992.22
General	25,306.42	34,013.12	23,692.80	25,251.48
<i>Taxes</i>	<i>15,594.08</i>	<i>18,497.68</i>	<i>14,754.13</i>	<i>12,976.86</i>
Property, poll, and income	15,291.64	18,097.24	14,163.22	12,759.51
Corporation, bank, etc.	302.44	400.34	590.91	217.35
<i>Licenses and permits</i>	<i>28.50</i>	<i>25.00</i>	<i>4.00</i>	<i>4.00</i>
<i>Fines and forfeits</i>	<i>176.80</i>	<i>70.00</i>	<i>15.00</i>	—
<i>Grants and gifts</i>	<i>9,507.04</i>	<i>15,420.64</i>	<i>8,919.67</i>	<i>12,270.62</i>
For expenses	9,507.04	15,420.54	8,919.67	12,192.03
For outlays	—	—	—	78.59
<i>All other</i>	—	—	—	—
Commercial	2,433.84	1,921.44	3,259.52	2,740.74
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,344.05</i>	<i>924.31</i>	<i>873.03</i>	<i>688.29</i>
<i>Departmental</i>	<i>739.42</i>	<i>240.60</i>	<i>1,970.44</i>	<i>507.72</i>
General government	66.35	.77	—	—
Protection of persons and property	11.48	12.61	5.20	12.00
Health and sanitation	—	—	—	—
Highways	202.69	133.50	—	—
Charities	135.90	89.85	426.88	5.00
Soldiers' benefits	95.00	—	232.50	96.00
Schools	228.00	—	1,305.86	380.30
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	3.77	—	14.42
<i>Public service enterprises</i>	<i>6.00</i>	—	—	—
Electric light	—	—	—	—
Water	6.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>139.37</i>	<i>10.00</i>	<i>100.00</i>	—
<i>Interest</i>	<i>205.00</i>	<i>746.63</i>	<i>316.05</i>	<i>1,544.73</i>
On sinking funds	—	—	—	—
On trust and investment funds	77.26	460.91	172.19	1,220.52
All other	127.74	285.72	143.86	324.21
NON-REVENUE.	\$19,904.77	\$25,627.64	\$42,173.17	\$30,067.87
Offsets to outlays	3,325.00	11,194.47	11,838.39	26,807.89
<i>Departmental</i>	<i>3,325.00</i>	<i>11,194.47</i>	<i>11,838.39</i>	<i>26,807.89</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	19,100.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>19,100.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,792.95	2,831.68	278.00	186.94
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,792.95	2,831.68	278.00	186.94
Refunds	83.51	328.66	38.00	148.48
Agency, trust, and investment	4,703.31	3,272.83	10,918.78	2,924.56
<i>Taxes and licenses for State</i>	<i>912.00</i>	<i>849.70</i>	<i>972.00</i>	<i>759.40</i>
<i>Taxes for county</i>	<i>2,175.29</i>	<i>1,957.76</i>	<i>2,392.82</i>	<i>1,740.24</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,616.02</i>	<i>465.37</i>	<i>7,553.96</i>	<i>424.92</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$31,065.26	\$47,129.03	\$38,790.71	\$54,800.11
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	19,100.00	—
Transfers and refunds	1,876.46	3,160.34	316.00	335.42
Agency, trust, and investment	4,703.31	3,272.83	10,918.78	2,924.56
Total receipts	\$47,645.03	\$61,562.20	\$69,125.49	\$58,060.09
Balance on hand, including funds	5,909.63	8,335.78	630.22	16,766.83
GRAND TOTAL	\$53,554.66	\$69,897.98	\$69,755.71	\$74,826.92

Graded According to Population of 1930 — Continued.

PAYMENTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
Maintenance	\$29,321.32	\$30,342.47	\$23,237.22	\$25,191.71
<i>Departmental</i>	<i>29,082.98</i>	<i>30,190.24</i>	<i>22,940.42</i>	<i>25,018.45</i>
General government	1,521.89	1,559.43	1,024.64	1,505.59
Protection of persons and property	1,051.65	230.15	398.85	290.60
Health and sanitation	510.00	1,204.15	252.50	962.62
Highways	7,788.10	12,310.64	6,636.89	9,419.25
Charities	2,994.84	1,464.83	1,579.29	1,877.20
Soldiers' benefits	430.00	—	710.00	96.00
Schools	13,774.25	12,823.82	11,788.61	10,248.89
Libraries	187.96	124.87	134.00	184.88
Recreation	55.47	10.47	10.99	9.42
Pensions	—	—	—	—
Unclassified	768.82	461.88	404.65	424.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>238.34</i>	<i>152.23</i>	<i>296.80</i>	<i>173.26</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	240.00	162.50	336.46	—
<i>Loans, general purposes</i>	<i>240.00</i>	<i>162.50</i>	<i>336.46</i>	—
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
Outlays	3,888.50	15,900.45	14,504.14	27,316.37
<i>Departmental</i>	<i>3,888.50</i>	<i>15,900.45</i>	<i>14,504.14</i>	<i>27,316.37</i>
General government	—	—	—	50.76
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,888.50	15,900.45	14,504.14	26,380.36
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	885.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,500.00	8,000.00	15,400.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
<i>From revenue and other sources</i>	<i>500.00</i>	<i>—</i>	<i>300.00</i>	—
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>15,100.00</i>	—
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
Transfers	1,792.95	2,831.68	278.00	186.94
<i>To sinking funds from revenue</i>	<i>1,792.95</i>	<i>2,831.68</i>	<i>278.00</i>	<i>186.94</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
Refunds	83.51	328.66	38.00	148.48
Agency, trust, and investment	4,591.53	3,368.30	10,812.97	3,538.57
<i>Taxes and licenses for State</i>	<i>912.00</i>	<i>849.70</i>	<i>972.00</i>	<i>759.40</i>
<i>Taxes for county</i>	<i>2,175.29</i>	<i>1,957.76</i>	<i>2,392.82</i>	<i>1,740.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
<i>Sinking and other permanent funds</i>	<i>1,504.24</i>	<i>560.84</i>	<i>7,448.15</i>	<i>1,038.93</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
RECAPITULATION.				
Maintenance and interest	\$29,561.32	\$30,504.97	\$23,573.68	\$25,191.71
Permanent debt (except from sinking funds)	500.00	—	300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,888.50	15,900.45	14,504.14	27,316.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	8,000.00	15,100.00	—
Transfers (except to sinking funds) and refunds	1,876.46	3,160.34	316.00	335.42
Agency, trust, and investment	4,591.53	3,368.30	10,812.97	3,538.57
Total payments	\$50,417.81	\$60,934.06	\$64,606.79	\$56,382.07
<i>Balance on hand, including funds</i>	<i>3,136.85</i>	<i>8,963.92</i>	<i>5,148.92</i>	<i>18,444.85</i>
GRAND TOTAL	\$53,554.66	\$69,897.98	\$69,755.71	\$74,826.92

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
REVENUE.	\$40,230.62	\$32,762.83	\$27,873.21	\$26,833.74
General	31,347.53	32,001.89	23,518.69	24,971.22
<i>Taxes</i>	<i>16,531.96</i>	<i>16,804.39</i>	<i>13,773.98</i>	<i>9,888.66</i>
Property, poll, and income	16,174.66	16,707.77	13,603.39	9,668.06
Corporation, bank, etc.	357.30	96.62	170.59	220.50
<i>Licenses and permits</i>	<i>5.60</i>	<i>60.75</i>	<i>31.00</i>	<i>60.60</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>112.34</i>	—	<i>45.00</i>
<i>Grants and gifts</i>	<i>14,800.07</i>	<i>15,024.41</i>	<i>9,713.71</i>	<i>14,987.16</i>
For expenses	14,800.07	15,024.41	9,713.71	14,237.16
For outlays	—	—	—	750.00
All other	—	—	—	—
Commercial	8,883.09	760.94	4,354.52	1,862.52
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>796.10</i>	<i>384.79</i>	<i>678.57</i>	<i>832.47</i>
<i>Departmental</i>	<i>7,132.85</i>	<i>46.64</i>	<i>2,922.83</i>	<i>916.24</i>
General government	—	1.54	8.00	—
Protection of persons and property	112.12	30.00	2.00	21.30
Health and sanitation	—	4.00	—	—
Highways	114.06	10.00	1,383.62	396.56
Charities	238.76	—	1,274.57	450.38
Soldiers' benefits	56.00	—	—	48.00
Schools	6,578.57	—	248.64	—
Libraries	7.34	—	—	—
Recreation	—	—	—	—
Unclassified	26.00	—	6.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>316.30</i>	—	<i>218.80</i>	<i>42.80</i>
<i>Interest</i>	<i>637.84</i>	<i>330.61</i>	<i>554.82</i>	<i>71.01</i>
On sinking funds	—	—	—	—
On trust and investment funds	14.40	27.72	256.35	19.13
All other	623.44	302.89	278.47	51.88
NON-REVENUE.	\$8,753.46	\$28,131.54	\$21,858.75	\$13,895.95
Offsets to outlays	5,000.00	6,900.00	6,895.90	3,017.20
<i>Departmental</i>	<i>5,000.00</i>	<i>6,900.00</i>	<i>6,895.90</i>	<i>3,017.20</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	18,000.00	13,000.00	5,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>18,000.00</i>	<i>13,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	789.48	103.00	50.00	3,745.63
<i>From sinking funds</i>	—	—	—	—
All other	789.48	103.00	50.00	3,745.63
Refunds	29.67	300.00	—	178.81
Agency, trust, and investment	2,934.31	2,828.54	1,912.85	1,954.31
<i>Taxes and licenses for State</i>	<i>833.00</i>	<i>897.00</i>	<i>728.40</i>	<i>661.10</i>
<i>Taxes for county</i>	<i>1,515.01</i>	<i>1,817.44</i>	<i>960.00</i>	<i>1,272.21</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>586.30</i>	<i>114.10</i>	<i>224.45</i>	<i>21.00</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$45,230.62	\$39,662.83	\$34,769.11	\$29,850.94
Premiums	—	18,000.00	13,000.00	5,000.00
Municipal indebtedness	—	403.00	50.00	3,924.44
Transfers and refunds	819.15	2,828.54	1,912.85	1,954.31
Agency, trust, and investment	2,934.31	2,828.54	1,912.85	1,954.31
Total receipts	\$48,984.08	\$60,894.37	\$49,731.96	\$40,729.69
Balance on hand, including funds	19,487.43	1,090.76	1,941.68	7,739.54
GRAND TOTAL	\$68,471.51	\$61,985.13	\$51,673.64	\$48,469.23

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
Maintenance	\$37,997.35	\$28,871.89	\$28,262.76	\$21,081.02
<i>Departmental</i>	<i>37,425.60</i>	<i>28,821.89</i>	<i>27,922.26</i>	<i>20,763.22</i>
General government	1,011.03	1,494.00	1,243.10	1,108.28
Protection of persons and property	1,178.66	93.03	229.43	36.31
Health and sanitation	516.15	288.75	517.11	254.39
Highways	10,197.52	12,137.69	11,625.60	6,665.44
Charities	2,111.00	945.95	1,714.48	1,608.60
Soldiers' benefits	472.51	—	—	48.00
Schools	21,038.36	12,924.87	11,782.44	10,877.92
Libraries	200.39	73.03	225.83	49.51
Recreation	9.42	10.47	9.95	18.90
Pensions	—	—	—	—
Unclassified	690.56	854.10	574.32	95.87
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>571.75</i>	<i>50.00</i>	<i>340.50</i>	<i>317.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	381.71	168.35	119.12
<i>Loans, general purposes</i>	<i>—</i>	<i>381.71</i>	<i>168.35</i>	<i>119.12</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,302.87	7,999.86	8,914.72	7,629.56
<i>Departmental</i>	<i>7,302.87</i>	<i>7,999.86</i>	<i>8,862.42</i>	<i>7,629.56</i>
General government	125.00	—	250.00	1,598.33
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	7,000.29	7,999.86	8,612.42	5,595.86
Charities	—	—	—	—
Schools	177.58	—	—	435.37
Libraries	—	—	—	—
Retreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>52.30</i>	<i>—</i>
Municipal indebtedness	—	19,555.00	11,000.00	5,930.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>555.00</i>	<i>—</i>	<i>930.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>19,000.00</i>	<i>11,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	789.48	103.00	50.00	3,745.63
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>789.48</i>	<i>103.00</i>	<i>50.00</i>	<i>3,745.63</i>
Refunds	29.67	300.00	—	178.81
Agency, trust, and investment	2,939.71	2,743.26	1,906.70	1,976.11
<i>Taxes and licenses for State</i>	<i>833.00</i>	<i>897.00</i>	<i>728.40</i>	<i>661.10</i>
<i>Taxes for county</i>	<i>1,515.01</i>	<i>1,817.44</i>	<i>960.00</i>	<i>1,272.21</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>591.70</i>	<i>28.82</i>	<i>218.30</i>	<i>42.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$37,997.35	\$29,253.60	\$28,431.11	\$21,200.14
Permanent debt (except from sinking funds)	—	555.00	—	930.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,302.87	7,999.86	8,914.72	7,629.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	19,000.00	11,000.00	5,000.00
Transfers (except to sinking funds) and refunds	819.15	403.00	50.00	3,924.44
Agency, trust, and investment	2,939.71	2,743.26	1,906.70	1,976.11
Total payments	\$49,059.08	\$59,954.72	\$50,302.53	\$40,660.25
Balance on hand, including funds	19,412.43	2,030.41	1,371.11	7,808.98
GRAND TOTAL	\$68,471.51	\$61,985.13	\$51,673.64	\$48,469.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otia POPULATION 367	Warwick POPULATION 367
REVENUE.	\$36,066.95	\$23,797.76	\$31,449.84	\$26,625.04
General	26,567.06	22,095.77	28,305.17	25,231.64
Taxes	16,874.59	10,447.00	17,789.83	13,584.26
Property, poll, and income	15,591.73	10,315.44	17,368.08	13,018.61
Corporation, bank, etc.	282.86	131.56	421.75	365.65
Licenses and permits	5.00	7.00	23.00	12.00
Fines and forfeits	128.00	—	62.92	—
Grants and gifts	10,559.47	11,641.77	10,429.42	11,835.38
For expenses	10,559.47	11,641.77	10,429.42	11,835.38
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,499.89	1,701.99	3,144.67	1,393.40
Special assessments	105.50	—	—	—
To meet expenses	105.50	—	—	—
To meet outlays	—	—	—	—
Privileges	1,262.12	618.11	828.28	344.42
Departmental	4,672.86	799.27	1,520.23	315.40
General government	471.15	25.40	55.00	98.50
Protection of persons and property	253.43	14.87	175.99	9.09
Health and sanitation	—	—	—	—
Highways	3,507.58	370.00	145.25	—
Charities	—	—	—	—
Soldiers' benefits	95.00	—	72.00	8.00
Schools	343.56	389.00	835.00	13.00
Libraries	2.14	—	4.69	21.95
Recreation	—	—	—	29.93
Unclassified	—	—	232.30	134.93
Public service enterprises	373.15	—	—	—
Electric light	—	—	—	—
Water	373.15	—	—	—
All other	—	—	—	—
Cemeteries	362.95	—	139.00	94.00
Interest	2,723.31	284.61	657.16	639.63
On sinking funds	—	—	—	—
On trust and investment funds	2,267.35	167.30	—	503.39
All other	455.96	117.31	657.16	136.19
NON-REVENUE.	\$21,471.62	\$8,834.79	\$15,554.02	\$43,402.37
Offsets to outlays	3,999.51	2,450.00	4,100.25	26,794.36
Departmental	3,999.51	2,450.00	4,100.25	26,794.36
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	13,600.00	3,000.00	8,000.00	10,500.00
Loans, general purposes	—	—	—	500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	13,600.00	3,000.00	8,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,039.81	865.80	699.37	3,404.08
From sinking funds	—	—	—	—
All other	1,039.81	865.80	699.37	3,404.08
Refunds	39.60	3.32	181.32	6.76
Agency, trust, and investment	2,792.70	2,515.67	2,573.08	2,697.17
Taxes and licenses for State	673.10	565.00	742.40	719.00
Taxes for county	872.13	1,305.18	1,453.95	1,346.67
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,247.47	645.49	376.73	631.60
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$40,066.46	\$26,247.76	\$35,550.09	\$53,419.40
Premiums	—	—	—	—
Municipal indebtedness	13,600.00	3,000.00	8,000.00	10,500.00
Transfers and refunds	1,079.41	869.12	880.69	3,410.84
Agency, trust, and investment	2,792.70	2,515.67	2,573.08	2,697.17
Total receipts	\$57,538.57	\$32,632.55	\$47,003.86	\$70,027.41
Balance on hand, including funds	1,669.55	7,225.48	7,242.64	6,156.93
GRAND TOTAL	\$59,208.12	\$39,858.03	\$54,246.50	\$76,184.34

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
Maintenance	\$31,551.01	\$19,064.79	\$24,036.38	\$23,090.29
<i>Departmental</i>	<i>30,483.42</i>	<i>19,064.79</i>	<i>23,892.38</i>	<i>22,797.04</i>
General government	1,841.69	1,073.35	1,252.99	1,324.01
Protection of persons and property	1,469.78	218.80	242.38	599.98
Health and sanitation	222.95	308.00	1,350.50	330.00
Highways	12,302.18	7,161.74	8,479.05	8,138.27
Charities	915.00	1,102.13	1,573.13	1,985.94
Soldiers' benefits	175.00	—	72.00	—
Schools	11,963.98	8,830.06	9,888.45	8,840.05
Libraries	1,082.35	140.70	198.45	770.15
Recreation	215.15	8.38	35.07	111.92
Pensions	—	—	—	—
Unclassified	295.34	221.63	800.36	696.72
<i>Public service enterprises</i>	<i>467.34</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	343.26	—	—	—
All other	124.08	—	—	—
<i>Cemeteries</i>	<i>600.25</i>	<i>—</i>	<i>144.00</i>	<i>293.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	564.15	82.50	420.80	535.19
<i>Loans, general purposes</i>	<i>351.65</i>	<i>82.50</i>	<i>420.80</i>	<i>635.19</i>
<i>Loans, public service enterprises</i>	<i>212.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,477.83	5,835.15	7,289.68	29,326.88
<i>Departmental</i>	<i>6,044.14</i>	<i>6,835.15</i>	<i>7,289.68</i>	<i>29,326.88</i>
General government	—	157.09	—	54.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,999.14	5,678.06	7,289.68	29,192.26
Charities	—	—	—	—
Schools	—	—	—	80.62
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	45.00	—	—	—
<i>Public service enterprises</i>	<i>433.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	433.69	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,850.00	3,000.00	14,650.00	11,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>250.00</i>	<i>—</i>	<i>1,650.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,600.00</i>	<i>3,000.00</i>	<i>13,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,039.81	865.80	699.37	3,404.08
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,039.81</i>	<i>865.80</i>	<i>699.37</i>	<i>3,404.08</i>
Refunds	39.60	3.32	181.32	6.76
Agency, trust, and investment	6,445.67	2,515.67	2,573.08	2,611.73
<i>Taxes and licenses for State</i>	<i>673.10</i>	<i>565.00</i>	<i>742.40</i>	<i>719.00</i>
<i>Taxes for county</i>	<i>872.13</i>	<i>1,305.18</i>	<i>1,453.95</i>	<i>1,346.67</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,900.44</i>	<i>645.49</i>	<i>376.73</i>	<i>546.06</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$32,115.16	\$19,147.29	\$24,457.18	\$23,625.48
Permanent debt (except from sinking funds)	250.00	—	1,650.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,477.83	5,835.15	7,289.68	29,326.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,600.00	3,000.00	13,000.00	10,000.00
Transfers (except to sinking funds) and refunds	1,079.41	869.12	880.69	3,410.84
Agency, trust, and investment	6,445.67	2,515.67	2,573.08	2,611.73
Total payments	\$52,968.07	\$31,367.23	\$49,850.63	\$70,474.93
<i>Balance on hand, including funds</i>	<i>6,240.05</i>	<i>8,490.80</i>	<i>4,396.87</i>	<i>5,709.41</i>
GRAND TOTAL	\$59,208.12	\$39,858.03	\$54,246.50	\$76,184.34

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
REVENUE.	\$20,587.17	\$32,756.79	\$19,884.91	\$24,192.58
General	17,844.67	29,884.93	17,328.63	21,987.42
<i>Taxes</i>	<i>11,739.05</i>	<i>24,413.16</i>	<i>10,954.27</i>	<i>12,377.44</i>
Property, poll, and income	11,413.97	23,884.13	10,619.90	12,219.93
Corporation, bank, etc.	325.08	529.03	334.37	157.51
<i>Licenses and permits</i>	<i>7.60</i>	<i>53.00</i>	<i>9.00</i>	<i>39.00</i>
<i>Fines and forfeits</i>	<i>231.49</i>	<i>75.00</i>	—	<i>104.55</i>
<i>Grants and gifts</i>	<i>5,866.63</i>	<i>5,343.77</i>	<i>6,365.36</i>	<i>9,466.43</i>
For expenses	5,866.63	5,293.77	6,365.36	9,466.43
For outlays	—	50.00	—	—
<i>All other</i>	—	—	—	—
Commercial	2,742.50	2,871.86	2,556.28	2,205.16
<i>Special assessments</i>	—	<i>43.98</i>	—	—
To meet expenses	—	43.98	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>543.58</i>	<i>794.68</i>	<i>660.73</i>	<i>668.30</i>
<i>Departmental</i>	<i>1,874.70</i>	<i>1,799.59</i>	<i>966.65</i>	<i>759.66</i>
General government	54.10	198.65	—	339.00
Protection of persons and property	5.81	21.84	19.99	71.83
Health and sanitation	—	7.00	—	—
Highways	1,555.00	25.00	461.00	—
Charities	259.79	1,547.10	470.91	—
Soldiers' benefits	—	—	—	190.00
Schools	—	—	—	157.83
Libraries	—	—	2.75	1.00
Recreation	—	—	—	—
Unclassified	—	—	12.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>35.00</i>	—	<i>388.72</i>	<i>60.00</i>
<i>Interest</i>	<i>289.22</i>	<i>233.61</i>	<i>540.18</i>	<i>717.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	98.91	—	260.25	499.14
All other	190.31	233.61	279.93	218.06
NON-REVENUE.	\$35,529.63	\$41,937.79	\$16,453.59	\$21,330.97
Offsets to outlays	25,335.59	—	4,115.25	7,862.44
<i>Departmental</i>	<i>25,335.59</i>	—	<i>4,115.25</i>	<i>7,862.44</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,500.00	37,800.00	10,000.00	12,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>7,500.00</i>	<i>37,800.00</i>	<i>10,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	141.89	—	260.25	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	141.89	—	260.25	—
Refunds	10.47	151.20	37.44	23.66
Agency, trust, and investment	2,541.68	3,986.59	2,040.65	1,444.87
<i>Taxes and licenses for State</i>	<i>801.70</i>	<i>1,092.90</i>	<i>643.00</i>	<i>567.00</i>
<i>Taxes for county</i>	<i>1,635.70</i>	<i>2,893.69</i>	<i>940.19</i>	<i>720.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>104.28</i>	—	<i>457.46</i>	<i>157.87</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$45,922.76	\$32,756.79	\$24,000.16	\$32,055.02
Premiums	—	—	—	—
Municipal indebtedness	7,500.00	37,800.00	10,000.00	12,000.00
Transfers and refunds	152.36	151.20	297.69	23.66
Agency, trust, and investment	2,541.68	3,986.59	2,040.65	1,444.87
Total receipts	\$56,116.80	\$74,694.58	\$36,338.50	\$45,523.55
Balance on hand, including funds	3,882.37	12,901.44	3,409.62	3,421.47
GRAND TOTAL	\$59,999.17	\$87,596.02	\$39,748.12	\$48,945.02

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
Maintenance	\$21,302.37	\$37,423.53	\$18,121.05	\$23,671.00
<i>Departmental</i>	<i>21,052.83</i>	<i>37,164.78</i>	<i>17,599.77</i>	<i>23,568.60</i>
General government	1,609.94	6,849.84	1,600.07	2,429.02
Protection of persons and property	120.85	2,182.97	325.71	640.01
Health and sanitation	444.97	788.54	515.25	369.44
Highways	8,926.16	7,234.49	5,532.12	8,234.97
Charities	2,215.32	5,365.40	975.51	1,697.43
Soldiers' benefits	—	—	30.00	240.00
Schools	7,265.63	14,054.65	7,679.98	8,683.61
Libraries	283.27	159.95	294.19	327.76
Recreation	9.95	162.04	162.23	8.90
Pensions	—	—	—	—
Unclassified	176.74	366.90	484.71	937.46
<i>Public service enterprises</i>	—	—	<i>58.53</i>	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	58.53	—
<i>Cemeteries</i>	<i>249.64</i>	<i>258.75</i>	<i>462.75</i>	<i>87.40</i>
Administration of trust funds	—	—	—	15.00
Interest	186.05	1,830.62	284.44	227.90
<i>Loans, general purposes</i>	<i>186.05</i>	<i>1,830.62</i>	<i>284.44</i>	<i>227.90</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	27,206.78	108.00	6,395.63	9,206.36
<i>Departmental</i>	<i>27,206.78</i>	<i>108.00</i>	<i>6,395.63</i>	<i>9,206.36</i>
General government	—	—	—	100.00
Protection of persons and property	—	108.00	875.43	—
Health and sanitation	—	—	—	—
Highways	27,109.18	—	5,520.20	9,106.36
Charities	—	—	—	—
Schools	97.60	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	7,500.00	38,600.00	8,000.00	12,000.00
From sinking funds	—	—	—	—
From revenue and other sources	—	1,600.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	7,500.00	37,000.00	8,000.00	12,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	141.89	—	260.25	—
To sinking funds from revenue	—	—	—	—
All other	141.89	—	260.25	—
Refunds	10.47	151.20	37.44	23.66
Agency, trust, and investment	2,498.70	3,986.59	2,060.41	1,447.87
Taxes and licenses for State	801.70	1,092.90	643.00	567.00
Taxes for county	1,635.70	2,893.69	940.19	720.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	61.30	—	477.22	160.87
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$21,488.42	\$39,254.15	\$18,405.49	\$23,898.90
Permanent debt (except from sinking funds)	—	1,600.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	27,206.78	108.00	6,395.63	9,206.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,500.00	37,000.00	8,000.00	12,000.00
Transfers (except to sinking funds) and refunds	152.36	151.20	297.69	23.66
Agency, trust, and investment	2,498.70	3,986.59	2,060.41	1,447.87
Total payments	\$58,846.26	\$82,099.94	\$35,159.22	\$46,576.79
Balance on hand, including funds	1,152.91	5,496.08	4,588.90	2,368.23
GRAND TOTAL	\$59,999.17	\$87,596.02	\$39,748.12	\$48,945.02

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
REVENUE.	\$29,488.55	\$24,342.43	\$27,351.93	\$21,302.69
General	26,840.54	22,661.87	25,265.39	19,116.35
<i>Taxes</i>	<i>20,411.97</i>	<i>11,392.32</i>	<i>16,825.51</i>	<i>9,215.88</i>
Property, poll, and income	13,722.91	11,345.65	16,140.39	9,179.65
Corporation, bank, etc.	6,689.06	46.67	685.12	36.23
<i>Licenses and permits</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>6,423.57</i>	<i>11,263.55</i>	<i>8,389.88</i>	<i>9,894.47</i>
For expenses	6,423.57	11,263.55	8,389.88	9,894.47
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	2,648.01	1,680.56	2,086.54	2,186.34
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>348.87</i>	<i>364.83</i>	<i>1,351.03</i>	<i>549.71</i>
<i>Departmental</i>	<i>1,839.11</i>	<i>995.67</i>	<i>323.87</i>	<i>1,533.14</i>
General government	—	30.00	37.70	—
Protection of persons and property	5.96	—	10.00	1.80
Health and sanitation	—	—	—	—
Highways	1,280.90	89.00	—	75.22
Charities	320.40	51.11	—	13.00
Soldiers' benefits	—	—	—	—
Schools	209.51	818.74	220.00	1,443.12
Libraries	4.84	—	48.17	—
Recreation	17.50	—	—	—
Unclassified	—	6.82	8.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>47.30</i>	<i>—</i>	<i>69.84</i>	<i>—</i>
<i>Interest</i>	<i>412.73</i>	<i>320.06</i>	<i>341.80</i>	<i>103.49</i>
On sinking funds	—	—	—	—
On trust and investment funds	220.34	217.87	—	—
All other	192.39	102.19	341.80	103.49
NON-REVENUE.	\$17,814.92	\$14,321.53	\$93,435.94	\$14,806.22
Offsets to outlays	4,000.00	3,000.00	68,117.37	4,200.00
<i>Departmental</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>68,117.37</i>	<i>4,200.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	8,000.00	18,000.00	8,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>8,000.00</i>	<i>10,000.00</i>	<i>8,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,716.10	1,153.75	1,228.06	934.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,716.10	1,153.75	1,228.06	934.50
Refunds	24.45	11.69	89.68	108.38
Agency, trust, and investment	5,074.37	2,156.09	6,000.83	1,063.34
<i>Taxes and licenses for State</i>	<i>1,169.00</i>	<i>618.10</i>	<i>1,004.60</i>	<i>390.00</i>
<i>Taxes for county</i>	<i>2,356.68</i>	<i>1,178.34</i>	<i>2,180.93</i>	<i>673.34</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,548.69</i>	<i>359.65</i>	<i>2,815.30</i>	<i>—</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$33,488.55	\$27,342.43	\$95,469.30	\$25,502.69
Premiums	7,000.00	8,000.00	18,000.00	8,500.00
Municipal indebtedness	1,740.55	1,165.44	1,317.74	1,042.88
Transfers and refunds	5,074.37	2,156.09	6,000.83	1,063.34
Agency, trust, and investment	—	—	—	—
Total receipts	\$47,303.47	\$38,663.96	\$120,787.87	\$36,108.91
Balance on hand, including funds	12,562.40	5,229.45	11,680.97	2,345.33
GRAND TOTAL	\$59,865.87	\$43,893.41	\$132,468.84	\$38,454.24

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
Maintenance	\$29,120.14	\$18,740.54	\$20,316.94	\$20,250.66
<i>Departmental</i>	<i>29,072.84</i>	<i>18,380.89</i>	<i>19,445.10</i>	<i>20,250.66</i>
General government	1,851.33	1,194.22	1,582.79	743.43
Protection of persons and property	591.98	280.78	538.70	137.00
Health and sanitation	1,013.30	238.75	393.00	310.51
Highways	10,291.43	7,110.75	9,382.55	6,463.15
Charities	4,044.37	1,129.53	507.72	2,435.06
Soldiers' benefits	—	—	—	—
Schools	10,511.40	7,853.75	6,012.66	10,088.34
Libraries	138.68	224.96	435.46	25.00
Recreation	147.03	10.76	107.42	4.71
Pensions	—	—	—	—
Unclassified	483.32	337.39	484.80	43.46
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	2.00	—
<i>Cemeteries</i>	<i>47.80</i>	<i>359.65</i>	<i>869.84</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	95.74	238.05	209.97	266.33
<i>Loans, general purposes</i>	<i>95.74</i>	<i>238.05</i>	<i>209.97</i>	<i>266.33</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,468.01	6,729.88	92,113.75	5,601.54
<i>Departmental</i>	<i>7,468.01</i>	<i>6,729.88</i>	<i>92,113.75</i>	<i>5,601.54</i>
General government	—	52.50	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	7,468.01	6,677.38	89,563.14	5,601.54
Charities	—	—	—	—
Schools	—	—	88.60	—
Libraries	—	—	2,462.01	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	8,000.00	10,200.00	9,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>700.00</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>7,000.00</i>	<i>8,000.00</i>	<i>10,000.00</i>	<i>8,500.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,716.10	1,153.75	1,228.06	934.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,716.10</i>	<i>1,153.75</i>	<i>1,228.06</i>	<i>934.50</i>
Refunds	24.45	11.69	89.68	108.38
Agency, trust, and investment	5,252.21	2,014.31	3,538.82	1,063.34
<i>Taxes and licenses for State</i>	<i>1,169.00</i>	<i>618.10</i>	<i>1,004.60</i>	<i>390.00</i>
<i>Taxes for county</i>	<i>2,356.68</i>	<i>1,178.34</i>	<i>2,180.93</i>	<i>673.34</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,726.53</i>	<i>217.87</i>	<i>353.29</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$29,215.88	\$18,978.59	\$20,526.91	\$20,516.99
Permanent debt (except from sinking funds)	—	—	200.00	700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,468.01	6,729.88	92,113.75	5,601.54
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	7,000.00	8,000.00	10,000.00	8,500.00
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	1,740.55	1,165.44	1,317.74	1,042.88
Agency, trust, and investment	5,252.21	2,014.31	3,538.82	1,063.34
Total payments	\$50,676.65	\$36,888.22	\$127,697.22	\$37,424.75
Balance on hand, including funds	9,189.22	7,005.19	4,771.62	1,029.49
GRAND TOTAL	\$59,865.87	\$43,893.41	\$132,468.84	\$38,454.24

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
REVENUE.	\$21,141.39	\$49,800.74	\$23,456.59	\$23,197.27
General	17,857.61	47,770.06	22,140.80	19,434.97
<i>Taxes</i>	<i>8,080.09</i>	<i>39,570.73</i>	<i>10,637.47</i>	<i>9,603.83</i>
Property, poll, and income	8,027.58	39,205.38	10,574.79	9,407.22
Corporation, bank, etc.	52.51	365.35	62.68	196.61
<i>Licenses and permits</i>	<i>8.00</i>	<i>57.00</i>	—	<i>3.00</i>
<i>Fines and forfeits</i>	—	—	<i>90.00</i>	<i>65.00</i>
<i>Grants and gifts</i>	<i>9,769.52</i>	<i>8,142.33</i>	<i>11,413.33</i>	<i>9,763.14</i>
For expenses	9,769.52	7,642.33	11,413.33	9,763.14
For outlays	—	500.00	—	—
<i>All other</i>	—	—	—	—
Commercial	3,283.78	2,030.68	1,315.79	3,762.30
<i>Special assessments</i>	<i>117.85</i>	—	—	—
To meet expenses	117.85	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>629.45</i>	<i>452.94</i>	<i>545.40</i>	<i>473.80</i>
<i>Departmental</i>	<i>1,964.76</i>	<i>1,217.10</i>	<i>445.96</i>	<i>2,878.74</i>
General government	106.00	—	—	87.00
Protection of persons and property	48.00	10.10	10.00	—
Health and sanitation	—	—	182.86	—
Highways	1,798.62	—	117.10	139.00
Charities	—	—	—	—
Soldiers' benefits	4.00	—	96.00	89.00
Schools	—	1,200.00	—	2,499.36
Libraries	—	—	—	11.00
Recreation	—	—	—	—
Unclassified	8.14	7.00	40.00	53.38
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>109.59</i>	<i>2.00</i>	—	—
<i>Interest</i>	<i>462.13</i>	<i>358.64</i>	<i>324.43</i>	<i>409.76</i>
On sinking funds	316.71	6.80	—	176.88
On trust and investment funds	145.42	351.84	324.43	232.88
All other	—	—	—	—
NON-REVENUE.	\$11,159.12	\$41,263.92	\$40,274.42	\$24,731.27
Offsets to outlays	3,439.82	4,749.21	28,155.57	9,939.79
<i>Departmental</i>	<i>3,439.82</i>	<i>4,749.21</i>	<i>28,155.57</i>	<i>9,939.79</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	6,000.00	29,000.00	10,000.00	10,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>29,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	349.71	2,248.80	663.73	2,837.50
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	349.71	2,248.80	663.73	2,837.50
Refunds	150.55	3.49	49.90	—
Agency, trust, and investment	1,219.04	5,262.42	1,405.22	1,953.98
<i>Taxes and licenses for State</i>	<i>496.50</i>	<i>1,622.00</i>	<i>496.50</i>	<i>548.80</i>
<i>Taxes for county</i>	<i>622.95</i>	<i>3,634.88</i>	<i>908.72</i>	<i>1,305.18</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>99.59</i>	<i>5.54</i>	—	<i>100.00</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$24,581.21	\$54,549.95	\$51,612.16	\$33,137.06
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	29,000.00	10,000.00	10,000.00
Transfers and refunds	500.26	2,252.29	713.63	2,837.50
Agency, trust, and investment	1,219.04	5,262.42	1,405.22	1,953.98
Total receipts	\$32,300.51	\$91,064.66	\$63,731.01	\$47,928.54
Balance on hand, including funds	1,797.63	11,694.97	155.61	6,105.88
GRAND TOTAL	\$34,098.14	\$102,759.63	\$63,886.62	\$54,033.92

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
Maintenance	\$21,112.84	\$36,999.36	\$21,788.36	\$23,236.29
<i>Departmental</i>	<i>20,866.24</i>	<i>36,931.36</i>	<i>21,788.36</i>	<i>23,170.70</i>
General government	1,658.34	1,799.18	946.55	1,285.10
Protection of persons and property	734.02	1,037.30	471.03	439.70
Health and sanitation	213.43	232.75	827.23	619.00
Highways	6,495.35	17,807.28	10,724.24	9,107.41
Charities	364.62	3,598.39	969.33	205.17
Soldiers' benefits	—	—	96.00	120.00
Schools	10,771.91	12,149.60	7,581.82	10,677.58
Libraries	177.96	—	30.00	266.33
Recreation	5.23	14.66	4.71	5.76
Pensions	—	—	—	—
Unclassified	445.38	292.20	137.45	444.65
<i>Public service enterprises</i>	<i>6.95</i>	<i>—</i>	<i>—</i>	<i>25.59</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	5.95	—	—	25.59
<i>Cemeteries</i>	<i>240.65</i>	<i>68.00</i>	<i>—</i>	<i>40.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	160.00	919.59	395.21	303.85
<i>Loans, general purposes</i>	<i>160.00</i>	<i>919.59</i>	<i>395.21</i>	<i>303.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,729.53	18,444.28	29,088.14	11,853.59
<i>Departmental</i>	<i>4,714.73</i>	<i>18,444.28</i>	<i>29,088.14</i>	<i>11,853.59</i>
General government	415.00	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,299.78	18,444.28	28,924.48	11,853.59
Charities	—	—	—	—
Schools	—	—	163.66	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>14.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	29,000.00	9,000.00	11,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>29,000.00</i>	<i>8,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	349.71	2,248.80	663.73	2,837.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>349.71</i>	<i>2,248.80</i>	<i>663.73</i>	<i>2,837.50</i>
Refunds	150.55	3.49	49.90	—
Agency, trust, and investment	1,319.04	5,262.42	1,405.22	2,030.86
<i>Taxes and licenses for State</i>	<i>496.50</i>	<i>1,622.00</i>	<i>496.50</i>	<i>548.80</i>
<i>Taxes for county</i>	<i>622.95</i>	<i>3,634.88</i>	<i>908.72</i>	<i>1,305.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>199.59</i>	<i>5.54</i>	<i>—</i>	<i>176.88</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$21,272.84	\$37,918.95	\$22,183.57	\$23,540.14
Permanent debt (except from sinking funds)	—	—	1,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,729.53	18,444.28	29,088.14	11,853.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	29,000.00	8,000.00	10,000.00
Transfers (except to sinking funds) and refunds	500.26	2,252.29	713.63	2,837.50
Agency, trust, and investment	1,319.04	5,262.42	1,405.22	2,030.86
Total payments	\$33,821.67	\$92,877.94	\$62,390.56	\$51,262.09
<i>Balance on hand, including funds</i>	<i>276.47</i>	<i>9,881.69</i>	<i>1,496.06</i>	<i>2,771.83</i>
GRAND TOTAL	\$34,098.14	\$102,759.63	\$63,886.62	\$54,033.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
REVENUE.	\$24,367.09	\$15,257.40	\$18,925.85	\$13,092.53
General	22,704.29	13,778.97	15,828.61	11,993.25
Taxes	18,619.54	10,645.66	8,578.77	8,661.10
Property, poll, and income	15,490.85	10,092.68	8,493.84	8,357.65
Corporation, bank, etc.	128.69	552.98	84.93	203.45
Licenses and permits	7.00	32.50	—	60.00
Fines and forfeits	—	10.00	48.20	81.00
Grants and gifts	7,077.75	3,090.81	7,201.64	3,291.15
For expenses	7,077.75	3,090.81	7,201.64	3,291.15
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	1,662.80	1,478.43	3,097.24	1,099.28
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	416.34	1,044.86	443.14	770.12
Departmental	1,045.08	116.78	2,371.04	235.60
General government	8.00	1.00	15.75	70.00
Protection of persons and property	4.11	4.74	7.66	142.50
Health and sanitation	—	—	—	—
Highways	8.00	28.04	25.75	—
Charities	523.70	—	—	—
Soldiers' benefits	—	83.00	—	—
Schools	499.87	—	2,220.88	—
Libraries	1.40	—	1.00	22.00
Recreation	—	—	—	—
Unclassified	—	—	—	1.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	9.09	70.00	25.00	30.00
Interest	192.29	247.29	558.06	63.66
On sinking funds	—	—	—	—
On trust and investment funds	71.59	107.04	221.61	63.66
All other	120.70	140.25	136.45	—
NON-REVENUE.	\$18,245.21	\$9,670.02	\$15,719.59	\$20,780.20
Offsets to outlays	3,000.00	100.00	3,000.00	13,363.37
Departmental	3,000.00	100.00	3,000.00	13,363.37
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	—	9,800.00	5,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	—	9,800.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	2,136.36	91.67	438.97	—
From sinking funds	—	—	—	—
All other	2,136.36	91.67	438.97	—
Refunds	42.67	69.22	6.30	—
Agency, trust, and investment	3,066.18	9,409.13	2,474.32	2,416.83
Taxes and licenses for State	999.61	912.30	471.50	697.40
Taxes for county	2,020.01	2,246.38	841.67	1,634.24
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	46.56	6,250.45	1,161.15	85.19
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$27,367.09	\$15,357.40	\$21,925.85	\$26,455.90
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	—	9,800.00	5,000.00
Transfers and refunds	2,179.03	160.89	445.27	—
Agency, trust, and investment	3,066.18	9,409.13	2,474.32	2,416.83
Total receipts	\$42,612.30	\$24,927.42	\$34,645.44	\$33,872.73
Balance on hand, including funds	5,778.64	9,821.34	968.04	5,157.49
GRAND TOTAL	\$48,390.94	\$34,748.76	\$35,613.48	\$39,030.22

Graded According to Population of 1930 — Continued.

PAYMENTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
Maintenance	\$22,122.13	\$15,200.47	\$16,700.91	\$12,729.93
<i>Departmental</i>	<i>22,088.33</i>	<i>15,040.47</i>	<i>16,675.91</i>	<i>12,409.58</i>
General government	1,222.52	1,150.80	1,826.05	1,441.74
Protection of persons and property	255.92	710.96	254.63	410.82
Health and sanitation	423.50	316.29	157.50	333.34
Highways	8,611.07	5,337.37	5,704.44	3,027.92
Charities	737.14	473.01	883.78	122.96
Soldiers' benefits	—	120.00	—	—
Schools	10,396.46	6,695.58	7,631.20	6,676.26
Libraries	206.79	149.06	100.07	297.76
Recreation	9.42	8.90	5.24	7.33
Pensions	—	—	—	—
Unclassified	225.51	78.50	113.00	91.45
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>53.80</i>	<i>160.00</i>	<i>25.00</i>	<i>320.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	97.75	—	539.32	213.94
<i>Loans, general purposes</i>	<i>97.75</i>	<i>—</i>	<i>539.32</i>	<i>213.94</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,940.50	239.50	4,122.65	16,682.66
<i>Departmental</i>	<i>4,940.50</i>	<i>239.50</i>	<i>4,122.65</i>	<i>16,019.93</i>
General government	162.09	139.50	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	100.00	—	100.00
Highways	4,623.28	—	4,094.65	15,919.93
Charities	—	—	—	—
Schools	155.13	—	28.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>62.73</i>
Municipal indebtedness	10,000.00	—	11,050.00	6,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,250.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>9,800.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,136.36	91.67	438.97	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,136.36</i>	<i>91.67</i>	<i>438.97</i>	<i>—</i>
Refunds	42.67	69.22	6.30	—
Agency, trust, and investment	3,079.29	9,424.50	2,579.59	2,480.49
<i>Taxes and licenses for State</i>	<i>999.61</i>	<i>912.30</i>	<i>471.50</i>	<i>697.40</i>
<i>Taxes for county</i>	<i>2,020.01</i>	<i>2,246.58</i>	<i>841.67</i>	<i>1,634.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>59.67</i>	<i>6,265.82</i>	<i>1,266.42</i>	<i>148.85</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$22,219.88	\$15,200.47	\$17,240.23	\$12,943.87
Permanent debt (except from sinking funds)	—	—	1,250.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,940.50	239.50	4,122.65	16,082.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	9,800.00	5,000.00
Transfers (except to sinking funds) and refunds	2,179.03	160.89	445.27	—
Agency, trust, and investment	3,079.29	9,424.50	2,579.59	2,480.49
Total payments	\$42,418.70	\$25,025.36	\$35,437.74	\$38,007.02
Balance on hand, including funds	5,972.24	9,723.40	175.74	1,023.20
GRAND TOTAL	\$48,390.94	\$34,748.76	\$35,613.48	\$39,030.22

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
REVENUE.	\$25,904.70	\$17,063.69	\$23,746.98	\$22,343.24
General	20,260.91	16,240.72	20,154.53	21,234.55
<i>Taxes</i>	10,977.44	9,713.81	12,105.24	11,253.60
Property, poll, and income	10,691.38	9,639.73	12,014.24	11,045.35
Corporation, bank, etc.	286.06	74.08	91.00	208.25
<i>Licenses and permits</i>	4.00	3.00	16.00	4.00
<i>Fines and forfeits</i>	248.70	—	—	10.00
<i>Grants and gifts</i>	9,030.77	6,523.91	8,033.29	9,966.95
For expenses	9,030.77	6,523.91	8,033.29	9,966.95
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	5,643.79	822.97	3,592.45	1,108.69
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	535.68	520.96	423.77	301.15
<i>Departmental</i>	2,790.82	67.53	2,819.12	352.92
General government	19.00	17.00	—	—
Protection of persons and property	5.49	—	7.91	12.00
Health and sanitation	—	—	—	—
Highways	1,877.50	27.00	40.00	315.42
Charities	94.00	—	—	—
Soldiers' benefits	48.00	—	—	—
Schools	—	—	2,770.41	25.00
Libraries	1.20	23.48	.80	—
Recreation	159.54	—	—	—
Unclassified	586.09	.10	—	.50
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	10.00	20.00	176.66	24.89
<i>Interest</i>	2,307.29	214.43	173.90	429.73
On sinking funds	—	—	—	—
On trust and investment funds	1,989.63	—	63.33	40.87
All other	317.66	214.43	110.57	388.86
NON-REVENUE.	\$16,603.94	\$18,216.03	\$13,019.86	\$4,785.17
Offsets to outlays	3,000.00	5,991.87	3,000.00	3,125.00
<i>Departmental</i>	3,000.00	5,991.87	3,000.00	3,125.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,000.00	10,000.00	7,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	7,000.00	10,000.00	7,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	3,159.60	279.38	468.50	36.22
<i>From sinking funds</i>	—	—	—	—
All other	3,159.60	279.38	468.50	36.22
Refunds	2.92	—	136.78	6.34
Agency, trust, and investment	3,441.42	1,944.78	2,414.58	1,617.61
<i>Taxes and licenses for State</i>	529.80	617.10	599.10	516.80
<i>Taxes for county</i>	1,305.18	1,272.21	1,522.71	1,010.00
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,606.44	55.47	292.77	90.81
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$28,904.70	\$23,055.56	\$26,746.98	\$25,468.24
Premiums	—	—	—	—
Municipal indebtedness	7,000.00	10,000.00	7,000.00	—
Transfers and refunds	3,162.52	279.38	605.28	42.56
Agency, trust, and investment	3,441.42	1,944.78	2,414.58	1,617.61
Total receipts	\$42,508.64	\$35,279.72	\$36,766.84	\$27,128.41
Balance on hand, including funds	3,781.47	4,793.90	516.83	7,801.62
GRAND TOTAL	\$46,290.11	\$40,073.62	\$37,283.17	\$34,930.03

Graded According to Population of 1930 — Continued.

PAYMENTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
Maintenance	\$22,651.97	\$14,882.07	\$17,548.31	\$17,470.96
<i>Departmental</i>	22,650.02	14,765.27	17,267.01	17,374.46
General government	1,836.59	710.90	956.07	1,077.30
Protection of persons and property	563.49	74.92	366.83	512.53
Health and sanitation	248.50	139.00	187.28	170.35
Highways	7,855.42	5,573.95	5,921.41	6,192.44
Charities	1,256.37	141.00	983.05	712.59
Soldiers' benefits	48.00	—	—	—
Schools	8,408.63	7,586.08	8,320.59	8,066.73
Libraries	180.13	200.00	229.08	110.42
Recreation	697.36	68.56	6.28	8.76
Pensions	—	—	—	—
Unclassified	1,435.53	270.86	296.42	523.34
<i>Public service enterprises</i>	—	2.25	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	2.25	—	—
<i>Cemeteries</i>	121.95	114.55	281.30	96.50
<i>Administration of trust funds</i>	—	—	—	—
Interest	360.42	266.43	285.77	—
<i>Loans, general purposes</i>	360.42	266.43	285.77	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	5,304.22	8,112.15	6,844.73	5,148.60
<i>Departmental</i>	5,170.72	8,112.15	6,844.73	5,148.60
General government	—	—	—	1,146.07
Protection of persons and property	—	—	—	—
Health and sanitation	—	125.00	—	—
Highways	4,008.68	7,987.15	6,844.73	4,002.53
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	1,162.04	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	133.50	—	—	—
Municipal indebtedness	6,150.00	10,500.00	9,000.00	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,150.00	500.00	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	5,000.00	10,000.00	9,000.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	3,159.60	279.38	468.50	36.22
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	3,159.60	279.38	468.50	36.22
Refunds	2.92	—	136.78	6.34
Agency, trust, and investment	2,197.34	1,944.78	2,420.41	1,921.66
<i>Taxes and licenses for State</i>	529.80	617.10	599.10	516.80
<i>Taxes for county</i>	1,305.18	1,272.21	1,522.71	1,010.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	362.36	55.47	298.60	394.86
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$23,012.39	\$15,148.50	\$17,834.08	\$17,470.96
Permanent debt (except from sinking funds)	1,150.00	500.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,304.22	8,112.15	6,844.73	5,148.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	10,000.00	9,000.00	—
Transfers (except to sinking funds) and refunds	3,162.52	279.38	605.28	42.56
Agency, trust, and investment	2,197.34	1,944.78	2,420.41	1,921.66
Total payments	\$39,826.47	\$35,984.81	\$36,704.50	\$24,583.78
Balance on hand, including funds	6,463.64	4,088.81	578.67	10,346.25
GRAND TOTAL	\$46,290.11	\$40,073.62	\$37,283.17	\$34,930.03

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
REVENUE.	\$22,351.13	\$10,954.88	\$12,375.44	\$15,516.46
General	20,693.90	10,166.99	11,666.84	13,820.04
Taxes	11,634.15	7,564.11	5,996.33	7,058.59
Property, poll, and income	11,586.70	5,636.20	5,807.11	6,988.87
Corporation, bank, etc.	47.45	1,927.91	189.22	69.72
Licenses and permits	12.00	6.00	7.00	—
Fines and forfeits	153.50	20.00	—	—
Grants and gifts	8,894.25	2,576.88	5,663.51	6,761.45
For expenses	8,894.25	2,576.88	5,663.51	6,761.45
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	1,657.23	787.89	708.60	1,696.42
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	290.41	416.45	523.02	384.29
Departmental	1,266.46	242.97	44.59	1,085.66
General government	—	—	9.00	70.00
Protection of persons and property	10.00	.66	16.50	16.67
Health and sanitation	—	—	—	—
Highways	287.50	5.90	—	—
Charities	40.00	—	—	55.50
Soldiers' benefits	—	—	—	—
Schools	926.46	230.00	—	943.49
Libraries	—	6.41	3.59	—
Recreation	—	—	—	—
Unclassified	2.50	—	15.50	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	35.00	57.89
Interest	100.36	128.47	105.99	168.58
On sinking funds	—	—	—	—
On trust and investment funds	—	—	52.10	122.81
All other	100.36	128.47	53.89	45.77
NON-REVENUE.	\$20,703.52	\$7,514.52	\$17,952.92	\$16,323.35
Offsets to outlays	6,816.11	3,000.00	8,938.70	8,221.54
Departmental	6,816.11	3,000.00	8,938.70	8,221.54
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	13,000.00	—	7,000.00	6,000.00
Loans, general purposes	4,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	9,000.00	—	7,000.00	6,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	442.20	37.19
From sinking funds	—	—	—	—
All other	—	—	442.20	37.19
Refunds	39.28	48.11	33.70	18.10
Agency, trust, and investment	848.13	4,466.41	1,538.32	2,046.52
Taxes and licenses for State	302.90	1,436.40	451.60	460.00
Taxes for county	545.23	3,030.01	908.72	1,087.65
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	—	178.10	498.87
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$29,167.24	\$13,954.88	\$21,314.14	\$23,738.00
Premiums	—	—	—	—
Municipal indebtedness	13,000.00	—	7,000.00	6,000.00
Transfers and refunds	39.28	48.11	475.90	55.29
Agency, trust, and investment	848.13	4,466.41	1,538.32	2,046.52
Total receipts	\$43,054.65	\$18,469.40	\$30,328.36	\$31,839.81
Balance on hand, including funds	556.62	15,848.15	3,661.26	2,257.51
GRAND TOTAL	\$43,611.27	\$34,317.55	\$33,989.62	\$34,097.32

Graded According to Population of 1930 — Continued.

PAYMENTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
Maintenance	\$17,452.60	\$14,374.76	\$11,942.95	\$14,770.81
<i>Departmental</i>	<i>17,380.89</i>	<i>14,374.76</i>	<i>11,865.95</i>	<i>14,651.53</i>
General government	985.61	653.50	1,054.27	955.69
Protection of persons and property	89.53	44.00	35.00	185.20
Health and sanitation	159.94	260.25	326.00	141.00
Highways	9,660.58	7,673.27	3,935.37	6,144.94
Charities	624.98	30.00	219.00	378.34
Soldiers' benefits	—	—	—	—
Schools	5,702.24	5,558.47	6,173.23	6,206.94
Libraries	—	91.45	76.10	109.84
Recreation	3.66	13.61	5.23	8.24
Pensions	—	—	—	—
Unclassified	154.35	50.21	41.75	521.34
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>71.71</i>	<i>—</i>	<i>77.00</i>	<i>119.28</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	377.20	—	147.16	129.47
<i>Loans, general purposes</i>	<i>377.20</i>	<i>—</i>	<i>147.16</i>	<i>129.47</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,281.08	11,337.97	11,385.88	10,387.66
<i>Departmental</i>	<i>13,281.08</i>	<i>11,337.97</i>	<i>11,385.88</i>	<i>10,338.38</i>
General government	—	495.37	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	13,281.08	10,842.60	11,385.88	10,338.38
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>49.28</i>
Municipal indebtedness	9,000.00	—	7,000.00	6,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,000.00</i>	<i>—</i>	<i>7,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	442.20	37.19
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>442.20</i>	<i>37.19</i>
Refunds	39.28	48.11	33.70	18.10
Agency, trust, and investment	848.13	4,466.41	1,562.42	2,151.94
<i>Taxes and licenses for State</i>	<i>302.90</i>	<i>1,436.40</i>	<i>461.50</i>	<i>460.00</i>
<i>Taxes for county</i>	<i>545.23</i>	<i>3,030.01</i>	<i>908.72</i>	<i>1,087.65</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>202.20</i>	<i>604.29</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$17,829.80	\$14,374.76	\$12,090.11	\$14,900.28
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	13,281.08	11,337.97	11,385.88	10,387.66
Outlays	—	—	—	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	9,000.00	—	7,000.00	6,000.00
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	39.28	48.11	475.90	55.29
Agency, trust, and investment	848.13	4,466.41	1,562.42	2,151.94
Total payments	\$40,998.29	\$30,227.25	\$32,514.31	\$33,495.17
Balance on hand, including funds	2,612.98	4,090.30	1,475.31	602.15
GRAND TOTAL	\$43,611.27	\$34,317.55	\$33,989.62	\$34,097.32

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
REVENUE.	\$6,355.55	\$15,445.08	\$20,113.69	\$17,372.62
General	5,802.56	13,469.00	18,000.07	17,051.24
<i>Taxes</i>	<i>3,377.62</i>	<i>7,710.05</i>	<i>10,580.85</i>	<i>9,181.37</i>
Property, poll, and income	3,345.28	7,649.25	10,372.47	9,102.43
Corporation, bank, etc.	32.34	60.80	208.38	78.94
<i>Licenses and permits</i>	<i>26.00</i>	<i>—</i>	<i>3.00</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8.00</i>
<i>Grants and gifts</i>	<i>2,398.94</i>	<i>5,758.95</i>	<i>7,416.22</i>	<i>7,855.87</i>
For expenses	2,398.94	5,758.95	7,416.22	7,855.87
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	552.99	1,976.08	2,113.62	321.38
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>23.30</i>	<i>—</i>
To meet expenses	—	—	23.30	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>346.56</i>	<i>330.40</i>	<i>198.11</i>	<i>221.29</i>
<i>Departmental</i>	<i>175.93</i>	<i>734.54</i>	<i>1,462.55</i>	<i>10.00</i>
General government	79.97	172.50	1.50	—
Protection of persons and property	.96	290.35	12.55	10.00
Health and sanitation	—	260.71	—	—
Highways	—	10.98	1,400.00	—
Charities	—	—	—	—
Soldiers' benefits	95.00	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	48.50	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>58.30</i>	<i>—</i>
<i>Interest</i>	<i>30.50</i>	<i>911.14</i>	<i>371.36</i>	<i>90.09</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	800.00	63.13	—
All other	30.50	111.14	308.23	90.09
NON-REVENUE.	\$2,133.32	\$12,782.44	\$22,067.42	\$17,363.14
Offsets to outlays	—	6,000.00	9,630.02	8,050.50
<i>Departmental</i>	<i>—</i>	<i>6,000.00</i>	<i>9,630.02</i>	<i>8,050.50</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,500.00	5,500.00	11,000.00	7,800.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,800.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,500.00</i>	<i>5,500.00</i>	<i>11,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	350.00	553.75	391.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	350.00	553.75	391.50
Refunds	14.88	33.99	55.22	25.07
Agency, trust, and investment	618.44	898.45	828.43	1,096.07
<i>Taxes and licenses for State</i>	<i>210.00</i>	<i>361.20</i>	<i>286.00</i>	<i>424.50</i>
<i>Taxes for county</i>	<i>408.44</i>	<i>537.25</i>	<i>402.94</i>	<i>671.57</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>139.49</i>	<i>—</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$6,355.55	\$21,445.08	\$29,743.71	\$25,423.12
Premiums	—	—	—	—
Municipal indebtedness	1,500.00	5,500.00	11,000.00	7,800.00
Transfers and refunds	14.88	383.99	608.97	416.57
Agency, trust, and investment	618.44	898.45	828.43	1,096.07
Total receipts	\$8,488.87	\$28,227.52	\$42,181.11	\$34,735.76
Balance on hand, including funds	2,106.38	934.53	6,911.86	252.97
GRAND TOTAL	\$10,595.25	\$29,162.05	\$49,092.97	\$34,988.73

Graded According to Population of 1930 — Continued.

PAYMENTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
Maintenance	\$5,427.40	\$13,115.58	\$15,484.05	\$11,756.91
<i>Departmental</i>	<i>5,427.40</i>	<i>13,026.78</i>	<i>15,310.00</i>	<i>11,655.83</i>
General government	888.96	1,195.95	1,371.84	883.60
Protection of persons and property	23.76	174.14	343.76	214.25
Health and sanitation	41.00	909.43	154.06	251.36
Highways	—	4,517.55	5,908.67	5,190.21
Charities	471.13	103.40	448.58	14.00
Soldiers' benefits	120.00	—	—	—
Schools	3,786.26	5,968.45	6,458.48	4,430.97
Libraries	52.72	25.00	112.03	75.00
Recreation	3.66	4.19	54.71	5.24
Pensions	—	—	—	—
Unclassified	39.91	128.67	457.87	591.20
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>83.30</i>	<i>174.05</i>	<i>101.08</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.50</i>	<i>—</i>	<i>—</i>
Interest	284.79	180.82	165.29	88.20
<i>Loans, general purposes</i>	<i>284.79</i>	<i>180.82</i>	<i>165.29</i>	<i>88.20</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	7,000.66	11,509.19	15,469.20
<i>Departmental</i>	<i>—</i>	<i>7,000.66</i>	<i>11,509.19</i>	<i>15,259.28</i>
General government	—	—	—	90.50
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	7,000.66	11,509.19	14,911.79
Charities	—	—	—	—
Schools	—	—	—	256.99
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>209.92</i>
Municipal indebtedness	1,850.00	5,500.00	12,100.00	5,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>350.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,500.00</i>	<i>5,500.00</i>	<i>12,100.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	350.00	553.75	391.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>350.00</i>	<i>553.75</i>	<i>391.50</i>
Refunds	14.88	33.99	55.22	25.07
Agency, trust, and investment	618.44	898.45	775.81	1,096.07
<i>Taxes and licenses for State</i>	<i>210.00</i>	<i>361.20</i>	<i>286.00</i>	<i>424.50</i>
<i>Taxes for county</i>	<i>408.44</i>	<i>537.25</i>	<i>402.94</i>	<i>671.57</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>86.87</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$5,712.19	\$13,296.40	\$15,649.34	\$11,845.11
Permanent debt (except from sinking funds)	350.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	7,000.66	11,509.19	15,469.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,500.00	5,500.00	12,100.00	5,000.00
Transfers (except to sinking funds) and refunds	14.88	383.99	608.97	416.57
Agency, trust, and investment	618.44	898.45	775.81	1,096.07
Total payments	\$8,195.51	\$27,079.50	\$40,643.31	\$33,826.95
Balance on hand, including funds	2,399.74	2,082.55	8,449.66	1,161.78
GRAND TOTAL	\$10,595.25	\$29,162.05	\$49,092.97	\$34,988.73

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
REVENUE.	\$9,958.12	\$6,608.00	\$3,880.67	\$9,588.51
General	9,525.53	6,396.26	3,569.36	9,282.33
<i>Taxes</i>	<i>8,806.06</i>	<i>996.02</i>	<i>2,062.22</i>	<i>5,361.95</i>
Property, poll, and income	8,632.93	779.04	2,044.98	5,338.11
Corporation, bank, etc.	173.13	216.98	17.24	23.84
<i>Licenses and permits</i>	<i>11.00</i>	<i>6.50</i>	<i>12.00</i>	<i>1.00</i>
<i>Fines and forfeits</i>	<i>72.00</i>	—	—	—
<i>Grants and gifts</i>	<i>636.47</i>	<i>5,394.74</i>	<i>1,495.14</i>	<i>3,919.38</i>
For expenses	636.47	5,394.74	1,495.14	3,919.38
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	432.59	211.74	311.31	306.18
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>17.07</i>	<i>175.91</i>	<i>266.45</i>	<i>268.43</i>
<i>Departmental</i>	<i>16.53</i>	<i>9.50</i>	<i>11.00</i>	<i>.60</i>
General government	—	—	—	—
Protection of persons and property	5.10	9.50	7.00	.60
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	11.43	—	4.00	—
<i>Public service enterprises</i>	<i>365.00</i>	—	—	—
Electric light	—	—	—	—
Water	260.00	—	—	—
All other	105.00	—	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	<i>33.99</i>	<i>26.33</i>	<i>33.86</i>	<i>37.15</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	—
All other	33.99	26.33	33.86	37.15
NON-REVENUE.	\$7,542.26	\$6,300.09	\$552.59	\$3,744.36
Offsets to outlays	—	—	—	2,500.00
<i>Departmental</i>	—	—	—	<i>2,500.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	3,000.00	5,000.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>5,000.00</i>	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	—	424.00
<i>From sinking funds</i>	—	—	—	—
All other	—	—	—	424.00
Refunds	5.00	14.87	10.50	26.23
Agency, trust, and investment	4,537.26	1,285.22	542.09	794.13
<i>Taxes and licenses for State</i>	<i>1,269.80</i>	<i>376.50</i>	<i>178.60</i>	<i>248.90</i>
<i>Taxes for county</i>	<i>3,267.46</i>	<i>908.72</i>	<i>363.49</i>	<i>545.23</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$9,958.12	\$6,608.00	\$3,880.67	\$12,088.51
Premiums	—	—	—	—
Municipal indebtedness	3,000.00	5,000.00	—	—
Transfers and refunds	5.00	14.87	10.50	450.23
Agency, trust, and investment	4,537.26	1,285.22	542.09	794.13
Total receipts	\$17,500.38	\$12,908.09	\$4,433.26	\$13,332.87
Balance on hand, including funds	6,695.36	372.89	752.19	8,491.37
GRAND TOTAL	\$24,195.74	\$13,280.98	\$5,185.45	\$21,824.24

Graded According to Population of 1930—Continued.

PAYMENTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
Maintenance	\$8,942.30	\$8,222.60	\$4,484.84	\$7,687.75
<i>Departmental</i>	7,021.33	8,222.60	4,437.24	7,672.75
General government	2,474.82	296.67	644.04	620.62
Protection of persons and property	460.64	20.25	39.44	612.35
Health and sanitation	76.34	25.00	93.66	35.00
Highways	1,068.92	5,234.34	1,309.58	3,121.63
Charities	—	41.00	31.19	—
Soldiers' benefits	—	—	—	—
Schools	2,744.37	2,512.42	2,241.56	3,243.08
Libraries	90.61	—	—	3.00
Recreation	12.56	2.62	1.05	1.57
Pensions	—	—	—	—
Unclassified	93.07	90.30	76.72	35.50
<i>Public service enterprises</i>	1,770.97	—	—	—
Electric light	—	—	—	—
Water	1,625.48	—	—	—
All other	145.49	—	—	—
<i>Cemeteries</i>	160.00	—	47.60	15.00
<i>Administration of trust funds</i>	—	—	—	—
Interest	40.67	49.03	—	—
<i>Loans, general purposes</i>	40.67	49.03	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	3,150.00	1,634.59	47.00	3,893.59
<i>Departmental</i>	—	1,634.59	47.00	3,893.59
General government	—	234.59	—	83.59
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	1,400.00	—	3,810.00
Charities	—	—	—	—
Schools	—	—	47.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	3,150.00	—	—	—
Electric light	—	—	—	—
Water	3,150.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	3,000.00	1,000.00	44.74	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	3,000.00	1,000.00	—	—
<i>Warrants or orders, previous years</i>	—	—	44.74	—
Transfers	—	—	—	424.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	—	424.00
Refunds	5.00	14.87	10.50	26.23
Agency, trust, and investment	4,537.26	1,285.22	542.09	794.13
<i>Taxes and licenses for State</i>	1,269.80	376.50	178.60	248.90
<i>Taxes for county</i>	3,267.46	908.72	363.49	545.23
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$8,982.97	\$8,271.63	\$4,484.84	\$7,687.75
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,150.00	1,634.59	47.00	3,893.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	1,000.00	44.74	—
Transfers (except to sinking funds) and refunds	5.00	14.87	10.50	450.23
Agency, trust, and investment	4,537.26	1,285.22	542.09	794.13
Total payments	\$19,675.23	\$12,206.31	\$5,129.17	\$12,825.70
Balance on hand, including funds	4,520.51	1,074.67	56.28	8,998.54
GRAND TOTAL	\$24,195.74	\$13,280.98	\$5,185.45	\$21,824.24

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Prescott POPULATION 48
REVENUE.		\$9,152.86
General		9,010.96
<i>Taxes</i>		3,051.35
Property, poll, and income		2,992.44
Corporation, bank, etc.		58.91
<i>Licenses and permits</i>		1.00
<i>Fines and forfeits</i>		—
<i>Grants and gifts</i>		5,958.61
For expenses		5,958.61
For outlays		—
<i>All other</i>		—
Commercial		141.90
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		33.56
<i>Departmental</i>		5.00
General government		5.00
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		22.50
<i>Interest</i>		80.84
On sinking funds		—
On trust and investment funds		45.52
All other		35.32
NON-REVENUE.		\$727.10
Offsets to outlays		—
<i>Departmental</i>		—
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds, refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		—
<i>From sinking funds</i>		—
<i>All other</i>		—
Refunds		14.04
Agency, trust, and investment		713.06
<i>Taxes and licenses for State</i>		162.60
<i>Taxes for county</i>		435.06
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		115.40
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$9,152.86
Premiums		—
Municipal indebtedness		—
Transfers and refunds		14.04
Agency, trust, and investment		713.06
Total receipts		\$9,879.96
Balance on hand, including funds		2,974.72
GRAND TOTAL		\$12,854.68

Graded According to Population of 1930 — Continued.

PAYMENTS.		Prescott POPULATION 48
Maintenance		\$9,484.59
<i>Departmental</i>		<i>9,412.65</i>
General government		544.57
Protection of persons and property		13.75
Health and sanitation		13.00
Highways		5,121.46
Charities		882.68
Soldiers' benefits		—
Schools		2,694.38
Libraries		—
Recreation		1.05
Pensions		—
Unclassified		141.76
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>71.94</i>
Administration of trust funds		—
Interest		—
Loans, general purposes		—
Loans, public service enterprises		—
Loans, cemeteries		—
Outlays		—
<i>Departmental</i>		<i>—</i>
General government		—
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		—
From sinking funds		—
From revenue and other sources		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		—
Warrants or orders, previous years		—
Transfers		—
To sinking funds from revenue		—
All other		—
Refunds		14.04
Agency, trust, and investment		713.06
Taxes and licenses for State		162.60
Taxes for county		435.06
Expenditures for grade crossings		—
Sinking and other permanent funds		115.40
All other		—
RECAPITULATION.		
Maintenance and interest		\$9,484.59
Permanent debt (except from sinking funds)		—
Sinking fund requirements from revenue		—
Outlays		—
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		—
Transfers (except to sinking funds) and refunds		14.04
Agency, trust, and investment		713.06
Total payments		\$10,211.69
Balance on hand, including funds		2,642.99
GRAND TOTAL		\$12,854.68

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (233 TOWNS).		POPULATION 394,732
REVENUE.		\$23,395,157.86
General		19,630,605.24
Taxes		17,218,395.72
Property, poll, and income		16,536,407.59
Corporation, bank, etc.		681,988.13
Licenses and permits		47,666.11
Fines and forfeits		45,997.95
Grants and gifts		2,312,957.83
For expenses		2,275,664.22
For outlays		37,293.11
All other		1,588.13
Commercial		3,764,552.62
Special assessments		43,915.26
To meet expenses		32,794.68
To meet outlays		16,120.58
Privileges		897,331.07
Departmental		1,864,418.81
General government		55,930.91
Protection of persons and property		33,821.85
Health and sanitation		30,326.76
Highways		134,916.59
Charities		265,146.91
Soldiers' benefits		36,499.54
Schools		258,474.31
Libraries		10,628.95
Recreation		11,527.09
Unclassified		1,17,145.90
Public service enterprises		1,333,751.16
Electric light		534,160.92
Water		798,640.83
All other		5,949.41
Cemeteries		101,461.19
Interest		623,175.13
On sinking funds		3,742.70
On trust and investment funds		206,217.04
All other		313,215.39
NON-REVENUE.		\$21,103,946.38
Offsets to outlays		2,326,176.02
Departmental		2,222,684.80
Public service enterprises		103,056.97
Cemeteries		434.25
Municipal indebtedness		15,562,028.77
Loans, general purposes		1,524,376.17
Loans, public service enterprises		1,574,190.00
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		12,394,562.22
Unpaid warrants or orders, current year		41,259.90
Premiums		27,640.48
Transfers		301,412.14
From sinking funds		20,000.00
All other		281,412.14
Refunds		77,019.98
Agency, trust, and investment		2,837,309.47
Taxes and licenses for State		774,075.34
Taxes for county		1,276,697.89
Reimbursements for grade crossings		—
Sinking and other permanent funds		776,712.22
All other		10,824.02
RECAPITULATION.		
Revenue and offsets to outlays		\$25,721,333.88
Premiums		27,640.48
Municipal indebtedness		15,534,388.29
Transfers and refunds		378,432.12
Agency, trust, and investment		2,837,309.47
Total receipts		\$44,499,104.24
Balance on hand, including funds		4,266,684.72
GRAND TOTAL		\$48,765,788.96

¹ Includes \$455.50 from administration of trust funds.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (233 TOWNS).

POPULATION
394,732

Maintenance	\$19,618,597.11
<i>Departmental</i>	<i>18,475,212.12</i>
General government	1,341,127.08
Protection of persons and property	1,693,458.15
Health and sanitation	754,390.76
Highways	4,283,605.09
Charities	1,629,725.10
Soldiers' benefits	167,436.54
Schools	7,793,978.51
Libraries	305,853.32
Recreation	175,302.48
Pensions	6,554.40
Unclassified	321,780.69
<i>Public service enterprises</i>	<i>938,599.74</i>
Electric light	423,409.14
Water	506,628.66
All other	8,561.94
<i>Cemeteries</i>	<i>202,326.26</i>
<i>Administration of trust funds</i>	<i>2,458.89</i>
Interest	714,840.88
<i>Loans, general purposes</i>	<i>551,532.27</i>
<i>Loans, public service enterprises</i>	<i>163,308.61</i>
<i>Loans, cemeteries</i>	<i>—</i>
Outlays	8,283,626.72
<i>Departmental</i>	<i>6,289,167.96</i>
General government	200,852.02
Protection of persons and property	362,836.60
Health and sanitation	141,481.09
Highways	4,040,487.80
Charities	2,185.37
Schools	1,381,021.90
Libraries	22,975.34
Recreation	54,822.82
Unclassified	82,505.02
<i>Public service enterprises</i>	<i>1,954,212.97</i>
Electric light	75,441.51
Water	1,879,712.44
All other	1,059.02
<i>Cemeteries</i>	<i>40,248.79</i>
Municipal indebtedness	13,261,196.84
<i>From sinking funds</i>	<i>20,000.00</i>
<i>From revenue and other sources</i>	<i>1,390,558.88</i>
<i>Bonds refunded, current year</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,844,681.00</i>
<i>Warrants or orders, previous years</i>	<i>5,956.96</i>
Transfers	301,412.14
<i>To sinking funds from revenue</i>	<i>800.00</i>
<i>All other</i>	<i>300,612.14</i>
Refunds	77,019.98
Agency, trust, and investment	2,839,368.51
<i>Taxes and licenses for State</i>	<i>774,075.34</i>
<i>Taxes for county</i>	<i>1,275,697.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>779,198.78</i>
<i>All other</i>	<i>10,396.60</i>

RECAPITULATION.

Maintenance and interest	\$20,333,437.99
Permanent debt (except from sinking funds)	¹ 1,390,558.88
Sinking fund requirements from revenue	800.00
Outlays	8,283,626.72
Permanent debt from sinking funds	20,000.00
Bonds refunded, current year	—
Temporary loans	11,850,637.96
Transfers (except to sinking funds) and refunds	377,632.12
Agency, trust, and investment	2,839,368.51
Total payments	\$45,096,062.18
<i>Balance on hand, including funds</i>	<i>3,669,726.78</i>
GRAND TOTAL	\$48,765,788.96

¹ Includes \$2,720 paid to the county for debt incurred for bridge purposes; \$1,500 paid from proceeds of sale of street railway; \$500 paid from proceeds of sale of electric light plant; \$408.52 paid from offsets to outlays.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1931.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Monson	\$115,000.00	\$85,000.00	\$10,000.00	\$20,000.00	—
Falmouth	579,000.00	387,500.00	181,500.00	10,000.00	—
Seekonk	131,500.00	106,500.00	—	25,000.00	—
Blackstone	47,000.00	32,000.00	—	15,000.00	—
Leicester	113,750.00	13,750.00	—	100,000.00	—
Longmeadow	470,000.00	390,500.00	4,500.00	75,000.00	—
Westport	176,440.00	51,440.00	—	125,000.00	—
Dudley	77,000.00	33,000.00	34,000.00	10,000.00	—
Dalton	118,000.00	115,000.00	—	3,000.00	—
Templeton	128,000.00	78,000.00	—	50,000.00	—
Acushnet	103,798.00	23,798.00	—	80,000.00	—
Medfield	294,000.00	67,000.00	212,000.00	15,000.00	—
Lee	103,100.00	28,100.00	—	75,000.00	—
Wilmington	457,750.00	5,250.00	337,500.00	115,000.00	—
Oxford	142,000.00	67,000.00	—	75,000.00	—
Swansea	94,500.00	94,500.00	—	—	—
Williamstown	92,000.00	92,000.00	—	—	—
Holden	200,350.00	117,500.00	67,850.00	15,000.00	—
Provincetown	178,000.00	88,000.00	40,000.00	50,000.00	—
Warren	98,000.00	58,000.00	—	40,000.00	—
Nantucket	380,000.00	332,000.00	48,000.00	—	—
Rockport	271,500.00	178,000.00	63,500.00	30,000.00	—
Westford	104,400.00	84,400.00	—	20,000.00	—
East Bridgewater	158,000.00	47,500.00	50,500.00	60,000.00	—
Wrentham	62,200.00	30,000.00	32,200.00	—	—
Barre	5,000.00	5,000.00	—	—	—
Holbrook	126,500.00	94,500.00	2,000.00	30,000.00	—
Sharon	277,000.00	175,000.00	7,000.00	95,000.00	—
Weston	503,243.86	222,000.00	270,000.00	—	\$11,243.86
East Longmeadow	82,825.97	37,500.00	21,500.00	23,825.97	—
West Bridgewater	65,530.00	—	40,530.00	25,000.00	—
Bellingham	59,500.00	29,500.00	—	30,000.00	—
Medway	176,850.00	65,850.00	51,000.00	60,000.00	—
Dighton	—	—	—	—	—
Belchertown	40,830.04	34,500.00	—	—	6,330.04
Scituate	1,027,850.00	127,850.00	750,000.00	150,000.00	—
Cohasset	133,160.72	133,000.00	—	—	160.72
Ayer	164,500.00	105,500.00	26,000.00	33,000.00	—
North Brookfield	42,000.00	2,000.00	—	40,000.00	—
Hopedale	100,000.00	100,000.00	—	—	—
Wayland	119,167.90	10,000.00	59,167.90	50,000.00	—
Pepperell	27,000.00	—	27,000.00	—	—
Lancaster	9,500.00	9,500.00	—	—	—
Bourne	44,500.00	44,500.00	—	—	—
Deerfield	144,000.00	114,000.00	—	30,000.00	—
Holliston	141,019.00	86,019.00	—	55,000.00	—
Hanover	462,000.00	84,000.00	338,000.00	40,000.00	—
Lenox	27,000.00	12,000.00	—	15,000.00	—
Norton	154,650.00	28,650.00	101,000.00	25,000.00	—
Wilbraham	131,000.00	27,000.00	84,000.00	20,000.00	—
Hadley	40,000.00	25,000.00	—	15,000.00	—
Kingston	51,700.00	20,000.00	21,700.00	10,000.00	—
Manchester	193,000.00	173,000.00	—	20,000.00	—
Rehoboth	54,000.00	34,000.00	—	20,000.00	—
Bedford	171,000.00	92,000.00	39,000.00	40,000.00	—
Hopkinton	141,018.80	50,000.00	60,000.00	25,000.00	6,018.80
Acton	61,000.00	41,000.00	—	20,000.00	—
Hatfield	59,000.00	59,000.00	—	—	—
Hardwick	—	—	—	—	—
Rutland	50,200.00	17,900.00	22,300.00	10,000.00	—
Groton	79,856.39	74,512.50	—	5,343.89	—
Shirley	23,500.00	23,500.00	—	—	—
Avon	51,000.00	11,000.00	—	40,000.00	—
Ashland	160,000.00	110,000.00	20,000.00	30,000.00	—

¹ Includes \$15,000 anticipation of highway reimbursement from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1931 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Merrimac	\$33,500.00	—	\$13,500.00	\$20,000.00	—
Groveland	47,867.17	\$7,000.00	28,500.00	10,000.00	\$2,367.17
Harwich	—	—	—	—	—
Douglas	32,000.00	11,000.00	6,000.00	15,000.00	—
Salisbury	50,000.00	20,000.00	—	30,000.00	—
Hanson	178,000.00	36,000.00	97,000.00	45,000.00	—
Southborough	365,400.00	45,400.00	320,000.00	—	—
Charlton	71,175.00	41,175.00	—	30,000.00	—
Sutton	24,600.00	4,600.00	—	20,000.00	—
Raynham	64,000.00	54,000.00	—	10,000.00	—
West Boylston	5,900.00	5,900.00	—	—	—
Millville	41,500.00	21,500.00	—	20,000.00	—
Westwood	—	—	—	—	—
Ashburnham	14,900.00	2,400.00	2,500.00	10,000.00	—
Hull	440,500.00	240,500.00	—	200,000.00	—
Hamilton	126,000.00	126,000.00	—	—	—
Upton	—	—	—	—	—
Northborough	50,600.00	34,600.00	16,000.00	—	—
North Reading	59,000.00	39,000.00	—	20,000.00	—
Chatham	74,000.00	74,000.00	—	—	—
Westminster	3,200.00	3,200.00	—	—	—
Lunenburg	38,000.00	28,000.00	—	10,000.00	—
Williamsburg	55,000.00	—	50,000.00	5,000.00	—
Northfield	18,000.00	18,000.00	—	—	—
Georgetown	1,000.00	—	1,000.00	—	—
Dennis	74,000.00	74,000.00	—	—	—
Yarmouth	252,000.00	177,000.00	75,000.00	—	—
Sturbridge	7,800.00	2,800.00	—	5,000.00	—
Stockbridge	104,000.00	84,000.00	—	20,000.00	—
Townsend	30,151.32	14,000.00	—	15,000.00	1,151.32
Millis	142,170.00	124,550.00	17,620.00	—	—
Burlington	39,000.00	24,000.00	—	15,000.00	—
Middleton	45,000.00	10,000.00	—	35,000.00	—
Cheshire	28,700.00	23,000.00	—	5,700.00	—
Duxbury	114,000.00	84,000.00	—	30,000.00	—
Freetown	68,300.00	3,300.00	—	65,000.00	—
Nahant	149,700.00	62,000.00	77,700.00	10,000.00	—
Sheffield	205.00	—	—	205.00	—
Marion	52,000.00	17,000.00	35,000.00	—	—
Marshfield	747,000.00	147,000.00	565,000.00	35,000.00	—
Lynnfield	58,593.84	27,000.00	—	25,000.00	6,593.84
Plainville	42,956.01	13,000.00	14,800.00	10,000.00	5,156.01
Lakeville	—	—	—	—	—
West Newbury	28,000.00	—	—	28,000.00	—
Shelburne	—	—	—	—	—
Tisbury	166,820.00	117,820.00	49,000.00	—	—
Newbury	32,849.94	12,849.94	—	20,000.00	—
Norwell	46,000.00	26,000.00	—	20,000.00	—
Sterling	3,000.00	3,000.00	—	—	—
Mattapoisett	74,900.00	9,000.00	60,900.00	5,000.00	—
Buckland	8,000.00	8,000.00	—	—	—
Lincoln	57,000.00	—	37,000.00	20,000.00	—
Pembroke	200,000.00	—	200,000.00	—	—
Essex	31,500.00	31,500.00	—	—	—
Chester	92,800.00	25,300.00	47,500.00	20,000.00	—
Southwick	201,000.00	63,000.00	98,000.00	40,000.00	—
Littleton	48,940.00	22,000.00	26,940.00	—	—
Sandwich	92,500.00	57,500.00	—	35,000.00	—
Norfolk	28,760.00	3,000.00	—	25,760.00	—
Colrain	—	—	—	—	—
Carver	—	—	—	—	—
Tyngsborough	23,675.00	9,675.00	—	14,000.00	—
Rowley	22,670.00	14,070.00	3,600.00	5,000.00	—
Brookfield	45,000.00	17,000.00	28,000.00	—	—
Oak Bluffs	101,500.00	101,500.00	—	—	—
Clarksburg	11,000.00	11,000.00	—	—	—
Edgartown	54,875.00	54,875.00	—	—	—
Erving	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1931 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
West Brookfield	\$30,500.00	\$5,500.00	\$15,000.00	\$10,000.00	—
Huntington	37,000.00	19,000.00	—	18,000.00	—
Russell	163,600.00	77,800.00	55,800.00	30,000.00	—
Dover	80,000.00	80,000.00	—	—	—
Sudbury	89,000.00	89,000.00	—	—	—
Orleans	10,000.00	—	—	10,000.00	—
Lanesborough	18,688.67	4,888.67	—	13,800.00	—
Sunderland	32,500.00	32,500.00	—	—	—
Hinsdale	5,000.00	5,000.00	—	—	—
Stow	19,300.00	9,300.00	—	10,000.00	—
Rochester	—	—	—	—	—
Whately	14,400.00	6,400.00	—	8,000.00	—
West Stockbridge	27,400.00	15,400.00	—	12,000.00	—
Berkley	17,255.37	13,000.00	—	4,000.00	\$255.37
Wenham	24,000.00	24,000.00	—	—	—
Mendon	—	—	—	—	—
Boylston	32,200.00	¹ 13,200.00	—	19,000.00	—
Berlin	5,000.00	—	—	5,000.00	—
Hubbardston	10,000.00	—	—	10,000.00	—
Harvard	—	—	—	—	—
Topsfield	—	—	—	—	—
Gill	7,200.00	7,200.00	—	—	—
Ashby	12,900.00	12,900.00	—	—	—
Sherborn	11,300.00	—	—	11,300.00	—
Southampton	58,000.00	—	58,000.00	—	—
East Brookfield	12,000.00	—	6,000.00	6,000.00	—
Conway	11,465.68	4,000.00	—	5,000.00	2,465.68
Bernardston	—	—	—	—	—
Granby	5,000.00	—	—	5,000.00	—
Brimfield	5,000.00	—	—	5,000.00	—
New Marlborough	—	—	—	—	—
Ashfield	—	—	—	—	—
Wellfleet	12,000.00	5,000.00	—	7,000.00	—
Charlemont	1,000.00	1,000.00	—	—	—
Brewster	11,951.61	10,000.00	—	—	1,951.61
Bolton	—	—	—	—	—
Royalston	—	—	—	—	—
Halifax	23,000.00	15,000.00	—	8,000.00	—
Princeton	7,500.00	5,500.00	2,000.00	—	—
Hampden	6,000.00	6,000.00	—	—	—
Leverett	—	—	—	—	—
Granville	3,750.00	3,750.00	—	—	—
Becket	3,000.00	—	—	3,000.00	—
Paxton	26,000.00	16,000.00	—	² 10,000.00	—
Petersham	—	—	—	—	—
Boxford	7,000.00	7,000.00	—	—	—
Richmond	3,300.00	3,300.00	—	—	—
Carlisle	14,586.79	2,800.00	—	11,786.79	—
Blandford	50,200.00	7,300.00	42,900.00	—	—
Eastham	—	—	—	—	—
Cummington	4,300.00	3,300.00	—	1,000.00	—
Egremont	—	—	—	—	—
Truro	8,000.00	3,000.00	—	5,000.00	—
Plympton	15,000.00	7,000.00	—	8,000.00	—
Dana	—	—	—	—	—
Oakham	—	—	—	—	—
Enfield	—	—	—	—	—
Worthington	—	—	—	—	—
Pelham	4,900.00	900.00	—	³ 4,000.00	—
Chesterfield	—	—	—	—	—
New Salem	—	—	—	—	—
Sandisfield	2,500.00	—	—	2,500.00	—
New Braintree	2,000.00	—	—	2,000.00	—
Windsor	—	—	—	—	—

¹ Includes \$500 trust funds used.² Includes \$5,000 anticipation of highway reimbursement from State and county.³ In anticipation of highway reimbursement from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1931 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Dunstable	\$10,000.00	—	\$4,000.00	\$6,000.00	—
Westhampton	—	—	—	—	—
Otis	1,000.00	\$1,000.00	—	—	—
Warwick	8,000.00	8,000.00	—	—	—
Hancock	—	—	—	—	—
Mashpee	33,100.00	3,300.00	—	29,800.00	—
Wales	5,000.00	—	—	5,000.00	—
Phillipston	5,000.00	—	—	5,000.00	—
Wendell	—	—	—	—	—
Heath	4,000.00	—	—	4,000.00	—
Monterey	8,400.00	8,400.00	—	—	—
Hawley	1,400.00	1,400.00	—	—	—
Boxborough	—	—	—	—	—
Florida	—	—	—	—	—
Savoy	6,000.00	1,000.00	—	5,000.00	—
Plainfield	2,900.00	2,900.00	—	—	—
Rowe	—	—	—	—	—
West Tisbury	—	—	—	—	—
Leyden	5,750.00	5,750.00	—	—	—
Chilmark	1,500.00	1,500.00	—	—	—
Goshen	6,100.00	4,100.00	—	2,000.00	—
Tyringham	3,000.00	—	—	3,000.00	—
Greenwich	—	—	—	—	—
Shutesbury	—	—	—	—	—
Washington	4,000.00	4,000.00	—	—	—
Monroe	—	—	—	—	—
Alford	—	—	—	—	—
Middlefield	—	—	—	—	—
Gay Head	4,550.00	4,550.00	—	—	—
Montgomery	—	—	—	—	—
Holland	5,000.00	—	—	¹ 5,000.00	—
Tolland	2,800.00	2,800.00	—	—	—
Gosnold	—	—	—	—	—
Peru	5,000.00	—	—	5,000.00	—
New Ashford	10.00	—	—	—	\$10.00
Mount Washington	—	—	—	—	—
Prescott	—	—	—	—	—
233 Towns	\$16,082,907.08	\$7,735,173.11	\$5,076,007.90	\$3,228,021.65	\$43,704.42

¹ Includes \$2,300 anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1931.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1931, together with the supplemental assessment of December, 1931.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue and other temporary loans and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 64 towns which showed no funded or fixed debt.

Towns. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Hanover	2,808	10.7	\$3,933,701	\$422,000.00	—	\$422,000.00
2 Southborough	2,166	10.6	3,433,757	365,400.00	—	365,400.00
3 Medfield	4,066	9.5	2,951,994	279,000.00	—	279,000.00
4 Marshfield	1,625	9.1	7,795,225	712,000.00	—	712,000.00
5 Southwick	1,461	7.7	2,101,586	161,000.00	—	161,000.00
6 Wilmington	4,013	7.4	4,626,184	342,750.00	—	342,750.00
7 Pembroke	1,492	6.6	3,023,195	200,000.00	—	200,000.00
8 Scituate	3,118	6.2	14,093,132	877,850.00	—	877,850.00
9 Southampton	931	6.1	954,548	58,000.00	—	58,000.00
10 Blandford	545	5.8	864,493	50,200.00	—	50,200.00
11 Holden	3,871	5.3	3,515,034	185,350.00	—	185,350.00
12 Yarmouth	1,794	5.2	4,869,290	252,000.00	—	252,000.00
13 Norton	2,737	5.2	2,515,006	129,650.00	—	129,650.00
14 Chester	1,464	4.9	1,489,325	72,800.00	—	72,800.00
15 Weston	3,332	4.9	10,120,569	492,000.00	—	492,000.00
16 Hanson	2,184	4.6	2,869,272	133,000.00	—	133,000.00
17 Millis	1,738	4.6	3,109,350	142,170.00	—	142,170.00
18 Ashland	2,397	4.2	3,111,544	130,000.00	—	130,000.00
19 Bedford	2,603	4.1	3,230,356	131,000.00	—	131,000.00
20 Rockport	3,630	4.0	6,031,277	241,500.00	—	241,500.00
21 Hopkinton	2,563	3.7	2,995,515	110,000.00	—	110,000.00
22 Medway	3,153	3.5	3,384,668	116,850.00	—	116,850.00
23 Sudbury	1,182	3.4	2,630,561	89,000.00	—	89,000.00
24 Longmeadow	4,437	3.4	11,697,935	395,000.00	—	395,000.00
25 Ayer	3,060	3.3	3,940,605	131,500.00	—	131,500.00
26 Russell	1,237	3.3	4,106,251	133,600.00	—	133,600.00
27 Brookfield	1,352	3.2	1,390,408	45,000.00	—	45,000.00
28 Nantucket	3,678	3.1	12,084,658	380,000.00	—	380,000.00
29 Wilbraham	2,719	3.1	3,629,334	111,000.00	—	111,000.00
30 Gay Head	161	3.0	151,848	4,550.00	—	4,550.00
31 Provincetown	3,808	2.9	4,395,925	128,000.00	—	128,000.00
32 Monson	4,918	2.9	3,276,435	95,000.00	—	95,000.00
33 Sunderland	1,159	2.8	1,156,646	32,500.00	—	32,500.00
34 Raynham	2,136	2.8	1,929,020	54,000.00	—	54,000.00
35 Holbrook	3,353	2.8	3,496,333	96,500.00	—	96,500.00
36 Tisbury	1,541	2.6	6,409,785	166,820.00	—	166,820.00
37 Sharon	3,351	2.6	7,057,290	182,000.00	—	182,000.00
38 Rutland	2,442	2.6	1,560,413	40,200.00	—	40,200.00
39 Falmouth	4,821	2.6	22,237,550	569,000.00	—	569,000.00
40 Deerfield	2,882	2.5	4,521,465	114,000.00	—	114,000.00
41 Templeton	4,159	2.5	3,151,227	78,000.00	—	78,000.00
42 Charlton	2,154	2.4	1,739,590	41,175.00	—	41,175.00
43 Hopedale	2,973	2.3	4,329,001	100,000.00	—	100,000.00
44 Nahant	1,654	2.2	6,231,180	139,700.00	—	139,700.00
45 Northborough	1,946	2.2	2,259,292	50,600.00	—	50,600.00
46 Oak Bluffs	1,333	2.2	4,565,044	101,500.00	—	101,500.00
47 Holliston	2,864	2.2	3,933,007	86,019.00	—	86,019.00
48 Belchertown	3,139	2.1	1,610,874	34,500.00	—	34,500.00
49 Dennis	1,829	2.1	3,529,733	74,000.00	—	74,000.00
50 Sandwich	1,437	2.1	2,765,337	57,500.00	—	57,500.00
51 Dover	1,195	2.1	3,857,715	80,000.00	—	80,000.00
52 Hamilton	2,044	2.1	6,089,907	126,000.00	—	126,000.00
53 Oxford	3,943	2.0	3,285,000	67,000.00	—	67,000.00
54 Westford	3,600	2.0	4,138,878	84,400.00	—	84,400.00
55 Seekonk	4,762	2.0	5,227,877	106,500.00	—	106,500.00
56 Swansea	3,941	2.0	4,709,510	94,500.00	—	94,500.00
57 East Bridgewater	3,591	2.0	4,976,207	98,000.00	—	98,000.00
58 Hatfield	2,476	2.0	3,015,812	59,000.00	—	59,000.00
59 Groveland	2,336	2.0	1,815,908	35,500.00	—	35,500.00
60 Washington	222	1.9	208,366	4,000.00	—	4,000.00
61 Dalton	4,220	1.9	5,994,222	115,000.00	—	115,000.00
62 Warwick	367	1.9	417,021	8,000.00	—	8,000.00
63 Dudley	4,265	1.8	3,651,527	67,000.00	—	67,000.00
64 Essex	1,465	1.8	1,727,367	31,500.00	—	31,500.00
65 Warren	3,765	1.8	3,181,895	58,000.00	—	58,000.00
66 Leyden	261	1.8	318,454	5,750.00	—	5,750.00
67 Mattapoisett	1,501	1.8	3,930,056	69,900.00	—	69,900.00
68 Littleton	1,447	1.8	2,795,160	48,940.00	—	48,940.00
69 Huntington	1,242	1.7	1,147,041	19,000.00	—	19,000.00
70 Groton	2,434	1.6	4,556,722	74,512.50	—	74,512.50
71 Paxton	672	1.6	984,246	16,000.00	—	16,000.00
72 Plainville	1,583	1.6	1,711,797	27,800.00	—	27,800.00
73 Cheshire	1,697	1.6	1,461,421	23,000.00	—	23,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1931 — Continued.*

Towns. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
74 Wrentham	3,584	1.5	\$4,020,991	\$62,200.00	—	\$62,200.00
75 North Reading	1,945	1.5	2,585,328	39,000.00	—	39,000.00
76 Clarksburg	1,296	1.5	740,962	11,000.00	—	11,000.00
77 Millville	2,111	1.5	1,467,478	21,500.00	—	21,500.00
78 West Brookfield	1,255	1.4	1,424,805	20,500.00	—	20,500.00
79 East Longmeadow	3,327	1.4	4,171,387	59,000.00	—	59,000.00
80 Stockbridge	1,762	1.4	5,991,042	84,000.00	—	84,000.00
81 Rehoboth	2,610	1.4	2,432,055	34,000.00	—	34,000.00
82 Edgartown	1,276	1.4	3,931,429	54,875.00	—	54,875.00
83 Boylston	1,097	1.4	958,125	13,200.00	—	13,200.00
84 Berkley	1,120	1.4	951,298	13,000.00	—	13,000.00
85 Manchester	2,636	1.3	13,022,176	173,000.00	—	173,000.00
86 Hull	2,047	1.3	18,823,497	240,500.00	—	240,500.00
87 Blackstone	4,674	1.3	2,508,208	32,000.00	—	32,000.00
88 West Stockbridge	1,124	1.2	1,244,253	15,400.00	—	15,400.00
89 Chatham	1,931	1.2	6,009,040	74,000.00	—	74,000.00
90 West Bridgewater	3,206	1.2	3,343,805	40,530.00	—	40,530.00
91 Williamstown	3,900	1.2	7,606,428	92,000.00	—	92,000.00
92 Lunenburg	1,923	1.2	2,332,027	28,000.00	—	28,000.00
93 Norwell	1,519	1.2	2,167,277	26,000.00	—	26,000.00
94 Cohasset	3,083	1.2	11,185,963	133,000.00	—	133,000.00
95 Rowley	1,356	1.2	1,502,752	17,670.00	—	17,670.00
96 Ashby	982	1.2	1,102,105	12,900.00	—	12,900.00
97 Wayland	2,937	1.1	6,104,631	69,167.90	—	69,167.90
98 Duxbury	1,696	1.1	7,476,347	84,000.00	—	84,000.00
99 Bellingham	3,189	1.1	2,642,942	29,500.00	—	29,500.00
100 Shirley	2,427	1.1	2,150,942	23,500.00	—	23,500.00
101 Goshen	248	1.1	379,778	4,100.00	—	4,100.00
102 Monterey	321	1.0	822,783	8,400.00	—	8,400.00
103 Acton	2,482	1.0	4,207,129	41,000.00	—	41,000.00
104 Marion	1,638	1.0	5,444,097	52,000.00	—	52,000.00
105 Halifax	728	0.9	1,592,899	15,000.00	—	15,000.00
106 Plympton	511	0.9	768,370	7,000.00	—	7,000.00
107 Douglas	2,195	0.9	1,883,809	17,000.00	—	17,000.00
108 Kingston	2,672	0.9	4,684,337	41,700.00	—	41,700.00
109 Hampden	684	0.9	697,239	6,000.00	—	6,000.00
110 Burlington	1,722	0.9	2,789,927	24,000.00	—	24,000.00
111 Northfield	1,888	0.8	2,128,106	18,000.00	—	18,000.00
112 Pepperell	2,922	0.8	3,217,114	27,000.00	—	27,000.00
113 Westport	4,408	0.8	6,298,269	51,440.00	—	51,440.00
114 Dunstable	384	0.8	501,052	4,000.00	—	4,000.00
115 Gill	983	0.8	923,337	7,200.00	—	7,200.00
116 Hadley	2,682	0.8	3,211,507	25,000.00	—	25,000.00
117 Tyngsborough	1,358	0.7	1,290,551	9,675.00	—	9,675.00
118 Plainfield	306	0.7	389,148	2,900.00	—	2,900.00
119 Tolland	134	0.7	381,341	2,800.00	—	2,800.00
120 Lynnfield	1,594	0.7	3,702,413	27,000.00	—	27,000.00
121 Merrimac	2,392	0.6	2,120,394	13,500.00	—	13,500.00
122 Cummington	531	0.6	524,093	3,300.00	—	3,300.00
123 Acushnet	4,092	0.6	3,811,760	23,798.00	—	23,798.00
124 Salisbury	2,194	0.6	3,232,390	20,000.00	—	20,000.00
125 Wenham	1,119	0.6	3,927,944	24,000.00	—	24,000.00
126 Stow	1,142	0.6	1,578,560	9,300.00	—	9,300.00
127 Boxford	652	0.6	1,232,748	7,000.00	—	7,000.00
128 Princeton	717	0.6	1,345,826	7,500.00	—	7,500.00
129 Avon	2,414	0.6	1,997,002	11,000.00	—	11,000.00
130 Townsend	1,752	0.5	2,559,015	14,000.00	—	14,000.00
131 Granville	674	0.5	692,168	3,750.00	—	3,750.00
132 Whately	1,136	0.5	1,198,870	6,400.00	—	6,400.00
133 Newbury	1,530	0.5	2,436,824	12,849.94	—	12,849.94
134 Lee	4,061	0.5	5,335,974	28,100.00	—	28,100.00
135 Hawley	313	0.5	266,130	1,400.00	—	1,400.00
136 East Brookfield	926	0.5	1,181,637	6,000.00	—	6,000.00
137 Hinsdale	1,144	0.5	1,041,983	5,000.00	—	5,000.00
138 Middleton	1,712	0.5	2,084,080	10,000.00	—	10,000.00
139 Richmond	583	0.5	721,342	3,300.00	—	3,300.00
140 Bourne	2,895	0.4	9,906,952	44,500.00	—	44,500.00
141 Brewster	769	0.4	2,263,841	10,000.00	—	10,000.00
142 Savoy	307	0.4	241,831	1,000.00	—	1,000.00
143 Conway	900	0.4	1,003,880	4,000.00	—	4,000.00
144 Lanesborough	1,170	0.4	1,262,211	4,888.67	—	4,888.67
145 Leicester	4,445	0.4	3,811,380	13,750.00	—	13,750.00
146 Mashpee	361	0.3	1,043,686	3,300.00	—	3,300.00
147 Buckland	1,497	0.3	2,762,014	8,000.00	—	8,000.00
148 Lancaster	2,897	0.3	3,432,214	9,500.00	—	9,500.00
149 Ashburnham	2,079	0.3	1,784,392	4,900.00	—	4,900.00
150 Carlisle	569	0.3	1,113,185	2,800.00	—	2,800.00
151 West Boylston	2,114	0.2	2,376,686	5,900.00	—	5,900.00
152 Sutton	2,147	0.2	1,864,319	4,600.00	—	4,600.00
153 Wellfleet	823	0.2	2,069,594	5,000.00	—	5,000.00
154 Chilmark	252	0.2	671,712	1,500.00	—	1,500.00
155 Westminster	1,925	0.2	1,486,413	3,200.00	—	3,200.00

TABLE III. — *Relation of Indebtedness to Valuation — 1931 — Concluded.*

Towns. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
156 Sturbridge . .	1,772	0.2	\$1,431,867	\$2,800.00	—	\$2,800.00
157 Freetown . .	1,656	0.2	1,734,554	3,300.00	—	3,300.00
158 Truro . .	513	0.2	1,677,410	3,000.00	—	3,000.00
159 Lincoln . .	1,493	0.2	3,256,141	37,000.00	\$31,297.61	5,702.39
160 Lenox . .	2,742	0.2	6,967,319	12,000.00	—	12,000.00
161 Norfolk . .	1,429	0.2	1,807,161	3,000.00	—	3,000.00
162 Otis . .	367	0.2	611,859	1,000.00	—	1,000.00
163 Barre . .	3,510	0.2	3,250,005	5,000.00	—	5,000.00
164 Sterling . .	1,502	0.2	1,957,882	3,000.00	—	3,000.00
165 Pelham . .	455	0.1	687,605	900.00	—	900.00
166 Charlemont . .	816	0.1	1,088,966	1,000.00	—	1,000.00
167 North Brookfield .	3,013	0.1	2,535,783	2,000.00	—	2,000.00
168 Williamsburg . .	1,891	0.1	1,444,189	50,000.00	48,994.00	1,006.00
169 Georgetown . .	1,853	0.1	1,992,089	1,000.00	—	1,000.00
Totals . .	345,564	—	\$558,044,236	\$12,811,181.01	\$80,291.61	\$12,730,889.40

TABLE IV. — *Debt Transactions for 1931 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 280), or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 144 to 263, under the section "Municipal Indebtedness."

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Monson	—	—	\$90,000.00	—	—	\$13,000.00	\$3,000.00	\$85,000.00	—	—
Falmouth	\$155,000.00	—	350,000.00	—	—	29,500.00	33,500.00	340,000.00	—	—
Seekonk	—	—	75,000.00	—	—	10,000.00	—	50,000.00	—	—
Blackstone	—	—	65,000.00	—	—	11,150.00	—	70,000.00	—	—
Leicester	10,000.00	—	172,000.00	—	—	7,875.00	—	154,000.00	—	—
Longmeadow	16,500.00	—	150,000.00	—	—	40,000.00	1,000.00	150,000.00	—	—
Westport	7,800.00	—	250,000.00	—	—	18,030.00	—	250,000.00	—	—
Dudley	—	—	90,000.00	—	—	7,000.00	6,000.00	80,000.00	—	—
Dalton	10,000.00	—	103,000.00	—	—	15,500.00	—	100,000.00	—	—
Templeton	23,000.00	—	100,000.00	—	—	8,000.00	—	70,000.00	—	—
Acushnet	—	—	80,000.00	—	—	3,850.00	—	103,900.00	—	—
Medfield	—	\$198,000.00	55,000.00	—	—	8,000.00	2,000.00	60,000.00	—	—
Lee	10,100.00	—	145,000.00	—	—	8,000.00	—	180,000.00	—	—
Wilmington	—	—	190,000.00	—	—	7,750.00	12,500.00	186,000.00	—	—
Oxford	—	—	140,000.00	—	—	11,500.00	—	145,000.00	—	—
Swansea	7,500.00	—	60,000.00	—	—	7,000.00	—	60,000.00	—	—
Williamstown	—	—	150,000.00	—	—	26,000.00	—	150,000.00	—	—
Holden	—	3,750.00	80,000.00	—	—	17,000.00	9,500.00	65,000.00	—	—
Provincetown	—	28,000.00	120,000.00	—	—	7,000.00	5,000.00	70,000.00	—	—
Warren	—	—	110,000.00	—	—	5,900.00	—	70,000.00	—	—
Nantucket	55,000.00	—	170,000.00	—	—	20,000.00	2,000.00	170,000.00	—	—
Rockport	23,000.00	39,000.00	160,000.00	\$23,000.00	—	20,000.00	4,500.00	150,000.00	\$23,000.00	—
Westford	—	—	152,000.00	—	—	7,500.00	—	132,000.00	—	—
East Bridgewater	15,000.00	—	190,000.00	—	—	12,500.00	7,000.00	170,000.00	—	—
Wrentham	—	—	40,000.00	11,300.00	—	5,000.00	4,200.00	40,000.00	11,300.00	—
Barre	—	—	50,000.00	—	—	5,000.00	—	50,000.00	—	—
Holbrook	6,000.00	—	90,000.00	—	—	10,500.00	2,000.00	90,000.00	—	—
Sharon	—	—	175,000.00	—	—	21,400.00	3,000.00	189,000.00	—	—
Weston	222,000.00	88,000.00	100,000.00	65,000.00	\$8,813.59	4,000.00	17,000.00	100,000.00	65,000.00	\$172.50
East Longmeadow	—	—	70,471.54	—	—	5,500.00	3,000.00	70,000.00	—	—
West Bridgewater	—	—	75,000.00	—	—	—	4,535.00	80,000.00	—	—
Bellingham	—	—	67,000.00	—	—	2,500.00	—	62,000.00	—	—

TABLE IV. — Debt Transactions for 1931 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Medway	\$18,350.00	\$1,000.00	\$110,000.00	—	—	\$10,500.00	\$5,000.00	\$110,000.00	—	—
Dighton	—	—	60,000.00	—	—	1,000.00	—	60,000.00	—	—
Balchertown	1,500.00	—	40,000.00	—	\$6,330.04	5,000.00	—	40,000.00	—	—
Scituate	10,000.00	750,000.00	400,000.00	—	—	47,150.00	—	300,000.00	—	—
Cohasset	—	—	150,000.00	—	160.72	14,000.00	—	150,000.00	—	—
Ayer	7,500.00	—	75,000.00	—	—	12,500.00	5,000.00	97,000.00	—	—
North Brookfield	—	—	40,000.00	—	—	4,000.00	—	40,000.00	—	—
Hopedale	—	—	50,000.00	—	—	7,000.00	—	50,000.00	—	—
Wayland	—	35,000.00	109,000.00	\$25,000.00	—	4,650.00	4,600.00	89,000.00	\$25,000.00	—
Pepperell	—	—	45,000.00	—	—	6,500.00	5,500.00	60,000.00	—	—
Leicester	—	—	40,000.00	—	—	8,250.00	—	40,000.00	—	—
Bourne	—	—	25,000.00	—	—	—	—	25,000.00	—	—
Deerfield	—	—	80,000.00	—	—	12,000.00	—	70,000.00	—	—
Holliston	39,700.00	—	60,000.00	15,000.00	—	11,700.00	—	60,000.00	—	—
Hanover	39,000.00	—	130,000.00	—	—	12,000.00	12,000.00	130,000.00	—	—
Lenox	3,000.00	—	120,000.00	—	—	9,000.00	—	105,000.00	—	—
Norton	2,500.00	—	76,800.00	—	—	5,000.00	6,000.00	66,800.00	—	—
Wilbraham	—	—	95,000.00	—	—	3,000.00	8,000.00	90,000.00	—	—
Hadley	—	—	35,000.00	—	—	2,500.00	—	35,000.00	—	—
Kingston	—	5,900.00	50,000.00	—	—	4,500.00	3,800.00	60,000.00	—	—
Manchester	10,000.00	—	180,000.00	—	—	16,000.00	—	160,000.00	—	—
Rehoboth	—	—	40,000.00	—	—	5,000.00	—	45,000.00	—	—
Bedford	—	—	90,000.00	—	—	9,000.00	12,400.00	85,000.00	—	—
Hopkinton	—	8,000.00	59,000.00	15,000.00	6,018.80	24,000.00	6,000.00	64,000.00	15,000.00	—
Acton	—	—	70,000.00	—	—	7,400.00	—	75,000.00	—	—
Hatfield	—	—	50,000.00	—	—	7,000.00	—	50,000.00	—	—
Hardwick	—	—	60,000.00	—	—	—	—	60,000.00	—	—
Rutland	—	—	25,000.00	—	—	4,200.00	5,200.00	25,000.00	—	—
Groton	—	—	105,343.89	—	—	13,000.00	—	110,000.00	—	—
Shirley	—	—	40,000.00	8,000.00	—	1,500.00	—	40,000.00	8,000.00	—
Avon	5,000.00	—	90,000.00	—	—	5,500.00	—	90,000.00	—	—
Ashland	8,000.00	—	95,000.00	—	—	14,000.00	2,500.00	100,000.00	—	—
Merrimac	—	10,000.00	67,000.00	—	—	—	3,500.00	62,000.00	—	—
Groveland	—	—	55,000.00	—	2,367.17	4,250.00	3,500.00	60,000.00	—	—
Harwich	—	—	20,000.00	—	—	—	—	20,000.00	—	—
Douglas	—	—	55,000.00	—	—	1,000.00	2,000.00	40,000.00	—	—

\$856.11

Salisbury	.	.	.	.	.	.	.	.	.	80,000.00	—	—	7,000.00	—	75,000.00	—
Hanson	.	.	.	.	.	.	.	.	.	90,000.00	—	—	6,000.00	—	70,000.00	—
Southborough	.	.	.	.	.	.	.	.	.	45,000.00	—	—	3,900.00	—	45,000.00	—
Charlton	.	.	.	.	.	.	.	.	.	60,000.00	—	—	3,500.00	—	60,000.00	34.00
Sutton	.	.	.	.	.	.	.	.	.	45,000.00	—	—	3,600.00	—	25,000.00	—
Rayham	.	.	.	.	.	.	.	.	.	40,300.00	—	—	2,500.00	—	30,300.00	—
West Boylston	.	.	.	.	.	.	.	.	.	20,000.00	—	—	4,200.00	—	20,000.00	—
Milville	.	.	.	.	.	.	.	.	.	50,000.00	12,000.00	—	6,000.00	—	50,000.00	12,000.00
Westwood	.	.	.	.	.	.	.	.	.	75,000.00	—	—	4,000.00	—	75,000.00	—
Ashburnham	.	.	.	.	.	.	.	.	.	50,000.00	—	—	3,300.00	—	60,000.00	—
Hull	.	.	.	.	.	.	.	.	.	500,000.00	—	—	43,250.00	—	450,000.00	—
Hamilton	.	.	.	.	.	.	.	.	.	80,000.00	—	—	2,000.00	—	80,000.00	—
Upton	.	.	.	.	.	.	.	.	.	15,000.00	—	—	3,000.00	—	15,000.00	—
Northborough	.	.	.	.	.	.	.	.	.	23,000.00	—	—	2,000.00	—	25,000.00	—
North Reading	.	.	.	.	.	.	.	.	.	50,000.00	—	—	3,250.00	—	50,000.00	—
Chatham	.	.	.	.	.	.	.	.	.	60,000.00	—	—	7,500.00	—	60,000.00	—
Westminster	.	.	.	.	.	.	.	.	.	35,000.00	—	—	1,000.00	—	55,600.00	—
Lunenburg	.	.	.	.	.	.	.	.	.	40,000.00	—	—	6,000.00	—	36,000.00	—
Williamsburg	.	.	.	.	.	.	.	.	.	15,000.00	—	—	1,000.00	—	15,000.00	—
Northfield	.	.	.	.	.	.	.	.	.	25,000.00	—	—	4,500.00	—	25,000.00	—
Georgetown	.	.	.	.	.	.	.	.	.	15,000.00	—	—	—	1,000.00	15,000.00	—
Dennis	.	.	.	.	.	.	.	.	.	40,000.00	—	—	8,000.00	—	50,000.00	—
Yarmouth	.	.	.	.	.	.	.	.	.	60,000.00	67,500.00	—	14,300.00	—	60,000.00	83,500.00
Sturbridge	.	.	.	.	.	.	.	.	.	25,000.00	—	—	800.00	—	25,000.00	—
Stockbridge	.	.	.	.	.	.	.	.	.	120,000.00	—	—	15,500.00	3,000.00	100,000.00	—
Townsend	.	.	.	.	.	.	.	.	.	43,000.00	14,000.00	1,151.32	—	—	38,000.00	14,000.00
Millis	.	.	.	.	.	.	.	.	.	45,000.00	—	—	9,500.00	3,400.00	45,000.00	—
Burlington	.	.	.	.	.	.	.	.	.	55,000.00	—	—	2,000.00	—	55,000.00	—
Middleton	.	.	.	.	.	.	.	.	.	50,000.00	—	—	3,000.00	—	38,000.00	10,500.00
Cheshire	.	.	.	.	.	.	.	.	.	40,700.00	—	—	3,000.00	—	35,000.00	—
Duxbury	.	.	.	.	.	.	.	.	.	170,000.00	—	—	12,500.00	—	160,000.00	—
Freetown	.	.	.	.	.	.	.	.	.	65,000.00	—	—	3,300.00	—	34,000.00	—
Nahant	.	.	.	.	.	.	.	.	.	100,000.00	—	—	4,000.00	7,500.00	90,000.00	—
Sheffield	.	.	.	.	.	.	.	.	.	10,000.00	—	—	—	—	10,000.00	—
Marion	.	.	.	.	.	.	.	.	.	40,000.00	—	—	20,000.00	11,500.00	40,000.00	—
Marshfield	.	.	.	.	.	.	.	.	.	210,000.00	—	—	13,000.00	24,500.00	225,000.00	—
Lynnfield	.	.	.	.	.	.	.	.	.	90,000.00	—	—	7,000.00	—	85,000.00	79.50
Plainville	.	.	.	.	.	.	.	.	.	50,000.00	—	—	3,000.00	1,400.00	40,000.00	3,842.23
Lakeville	.	.	.	.	.	.	.	.	.	10,000.00	—	—	—	—	10,000.00	—
West Newbury	.	.	.	.	.	.	.	.	.	51,000.00	8,000.00	—	3,000.00	—	51,500.00	8,000.00

TABLE IV. — Debt Transactions for 1931 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne	—	—	\$16,000.00	—	—	—	—	\$16,000.00	—	—
Tisbury	—	—	20,000.00	—	—	\$9,805.00	\$7,000.00	20,000.00	—	—
Newbury	—	—	50,000.00	—	—	3,500.00	—	45,000.00	—	—
Norwell	—	—	50,000.00	—	—	—	—	50,000.00	—	—
Sterling	\$3,000.00	—	40,000.00	—	—	—	—	40,000.00	—	—
Mattapoisett	—	\$7,000.00	32,000.00	—	—	5,529.17	7,200.00	47,000.00	—	—
Buckland	—	—	10,000.00	\$12,500.00	—	2,000.00	—	10,000.00	\$12,500.00	—
Lincoln	—	—	75,000.00	—	—	—	—	75,000.00	—	—
Pembroke	—	200,000.00	—	—	—	5,000.00	—	—	—	—
Essex	—	—	20,000.00	—	—	—	—	20,000.00	—	—
Chester	—	—	30,000.00	—	—	11,000.00	3,500.00	35,000.00	—	—
Southwick	—	—	60,000.00	—	—	—	2,800.00	40,000.00	—	—
Littleton	—	3,440.00	30,000.00	—	—	4,000.00	3,000.00	30,000.00	—	—
Sandwich	7,500.00	—	60,000.00	—	—	6,500.00	—	60,000.00	—	—
Norfolk	—	—	65,760.00	—	—	1,000.00	—	66,981.00	—	—
Colrain	—	—	15,000.00	—	—	—	—	15,000.00	—	—
Carver	—	—	20,000.00	—	—	2,000.00	—	20,000.00	—	—
Tynemouth	9,675.00	—	31,000.00	—	—	—	—	33,000.00	—	—
Rowley	—	—	35,000.00	—	—	3,370.00	400.00	35,000.00	—	—
Brookfield	—	—	20,000.00	7,500.00	—	4,000.00	3,000.00	20,000.00	7,500.00	—
Oak Bluffs	—	—	70,000.00	—	—	16,350.00	—	70,000.00	—	—
Charleburg	—	—	20,000.00	—	—	3,000.00	—	20,000.00	—	—
Edgartown	—	—	25,000.00	—	—	5,625.00	—	25,000.00	—	—
Erving	—	—	15,000.00	—	—	—	—	15,000.00	—	—
West Brookfield	—	—	40,000.00	—	—	500.00	1,500.00	40,000.00	—	—
Huntington	—	—	43,000.00	—	—	2,200.00	—	40,000.00	—	—
Russell	7,500.00	—	90,000.00	—	—	8,200.00	3,800.00	70,000.00	—	—
Dover	80,000.00	—	50,000.00	—	—	6,000.00	—	50,000.00	—	—
Sudbury	56,000.00	—	30,000.00	—	—	5,000.00	—	30,000.00	—	—
Orleans	—	—	45,000.00	—	—	—	—	35,000.00	—	—
Lanesborough	—	—	28,800.00	—	—	572.50	—	32,000.00	—	—
Sunderland	2,026.17	—	20,000.00	—	—	3,250.00	—	20,000.00	—	—
Hinsdale	—	—	25,000.00	—	—	2,000.00	—	25,000.00	—	—
Stow	—	—	35,000.00	—	—	3,100.00	—	25,000.00	—	—
Rochester	—	—	30,000.00	—	—	4,500.00	—	30,000.00	—	—
Whately	—	—	28,000.00	—	—	1,600.00	—	25,000.00	—	—

West Stockbridge	.	.	.	1,400.00	-	-	-	1,000.00	-	27,500.00	-
Berkley	.	.	.	-	-	-	\$255.37	1,000.00	-	30,200.00	-
Wenham	.	.	.	-	-	-	-	3,000.00	-	40,000.00	-
Mendon	.	.	.	-	-	-	-	-	-	20,000.00	-
Boylston	.	.	.	-	-	-	-	4,200.00	-	32,000.00	-
Berlin	.	.	.	-	-	-	-	-	-	15,000.00	-
Hubbardston	.	.	.	-	-	-	-	-	-	35,000.00	-
Harvard	.	.	.	-	-	-	-	-	-	20,000.00	-
Topsfield	.	.	.	-	-	-	-	-	-	30,000.00	-
Gill	.	.	.	-	-	-	-	1,800.00	-	14,000.00	-
Ashby	.	.	.	-	-	-	-	1,200.00	-	10,000.00	-
Sherborn	.	.	.	-	-	-	-	-	-	51,200.00	-
Southampton	.	.	.	-	-	-	-	-	-	10,000.00	-
East Brookfield	.	.	.	-	-	-	-	2,000.00	1,000.00	15,000.00	-
Conway	.	.	.	-	-	-	2,465.68	1,000.00	-	10,000.00	-
Barnardston	.	.	.	-	-	-	-	-	-	15,000.00	-
Granby	.	.	.	-	-	-	-	-	-	33,400.00	-
Brimfield	.	.	.	-	-	-	-	-	-	25,000.00	-
New Marlborough	.	.	.	-	-	-	-	-	-	33,000.00	-
Ashfield	.	.	.	-	-	-	-	-	-	20,000.00	-
Wellfleet	.	.	.	-	-	-	-	-	-	19,000.00	-
Charlmont	.	.	.	-	-	-	-	1,000.00	-	4,000.00	-
Brewster	.	.	.	-	-	-	1,951.61	2,000.00	-	27,000.00	-
Boton	.	.	.	-	-	-	-	-	-	15,000.00	-
Royalton	.	.	.	-	-	-	-	-	-	25,000.00	-
Halifax	.	.	.	-	-	-	-	4,000.00	-	28,000.00	-
Princeton	.	.	.	-	-	-	-	3,500.00	1,000.00	30,000.00	-
Hampden	.	.	.	-	-	-	-	-	-	20,000.00	-
Leverett	.	.	.	-	-	-	-	-	-	6,000.00	-
Granville	.	.	.	-	-	-	-	1,600.00	-	22,000.00	-
Becket	.	.	.	-	-	-	-	-	-	25,000.00	-
Paxton	.	.	.	-	-	-	-	2,000.00	1,100.00	19,900.00	-
Petersham	.	.	.	-	-	-	-	-	-	15,000.00	-
Boxford	.	.	.	-	-	-	-	1,000.00	-	30,000.00	-
Richmond	.	.	.	-	-	-	-	2,000.00	-	12,000.00	-
Carlisle	.	.	.	-	-	-	-	2,500.00	-	22,500.00	-
Blandford	.	.	.	-	-	-	-	1,900.00	5,600.00	15,000.00	-
Eastham	.	.	.	-	-	-	-	-	-	5,000.00	-
Cummington	.	.	.	-	-	-	-	-	500.00	16,000.00	-
Egremont	.	.	.	-	-	-	-	-	-	15,000.00	-

23,000.00

[illegible][illegible]

TABLE V. — *Sinking and Loan Fund Payments to the State — 1931.*

Towns. (Population under 5,000)	AGGREGATES	Miscellan- eous	METROPOLITAN			
			Totals	Sewer	Park	Water
Sharon	\$453.79	¹ \$453.79	—	—	—	—
Weston	1,171.02	² 255.00	\$916.02	—	\$916.02	—
Cohasset	10.51	—	10.51	—	10.51	—
Westwood	1,022.76	¹ 562.69	460.07	—	460.07	—
Hull	1,840.66	—	1,840.66	—	1,840.66	—
Nahant	1,701.75	—	1,701.75	—	530.53	\$1,171.22
Dover	411.72	—	411.72	—	411.72	—
Totals	\$6,612.21	\$1,271.48	\$5,340.73	—	\$4,169.51	\$1,171.22

¹ Deepening Neponset River.² Grade Crossing.

The following towns under 5,000 population made no sinking and loan fund payments in 1931 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Acton	Enfield	Medfield	Sandwich
Acushnet	Erving	Medway	Savoy
Alford	Essex	Mendon	Scituate
Ashburnham	Falmouth	Merrimac	Seekonk
Ashby	Florida	Middlefield	Sheffield
Ashfield	Freetown	Middleton	Shelburne
Ashland	Gay Head	Millis	Sherborn
Avon	Georgetown	Millville	Shirley
Ayer	Gill	Monroe	Shutesbury
Barre	Goshen	Monson	Southampton
Becket	Gosnold	Monterey	Southborough
Bedford	Granby	Montgomery	Southwick
Belchertown	Granville	Mount Washington	Sterling
Bellingham	Greenwich	Nantucket	Stockbridge
Berkley	Groton	New Ashford	Stow
Berlin	Groveland	New Braintree	Sturbridge
Bernardston	Hadley	Newbury	Sudbury
Blackstone	Halifax	New Marlborough	Sunderland
Blackford	Hamilton	New Salem	Sutton
Bolton	Hampden	Norfolk	Swansea
Bourne	Hancock	Northborough	Templeton
Boxborough	Hanover	North Brookfield	Tisbury
Boxford	Hanson	Northfield	Tolland
Boylston	Hardwick	North Reading	Topsfield
Brewster	Harvard	Norton	Townsend
Brimfield	Harwich	Norwell	Truro
Brookfield	Hatfield	Oak Bluffs	Tyngsborough
Buckland	Hawley	Oakham	Tyringham
Burlington	Heath	Orleans	Upton
Carlisle	Hinsdale	Otis	Wales
Carver	Holbrook	Oxford	Warren
Charlemont	Holden	Paxton	Warwick
Charlton	Holland	Pelham	Washington
Chatham	Holliston	Pembroke	Wavland
Cheshire	Hopedale	Pepperell	Wellfleet
Chester	Hopkinton	Peru	Wendell
Chesterfield	Hubbardston	Petersham	Wenham
Chilmark	Huntington	Phillipston	West Boylston
Clarksburg	Kingston	Plainfield	West Bridgewater
Colrain	Lakeville	Plainville	West Brookfield
Conway	Lancaster	Plympton	Westford
Cummington	Lanesborough	Prescott	Westhampton
Dalton	Lee	Princeton	Westminster
Dana	Leicester	Provincetown	West Newbury
Deerfield	Lenox	Raynham	Westport
Dennis	Leverett	Rehoboth	West Stockbridge
Dighton	Leyden	Richmond	West Tisbury
Douglas	Lincoln	Rochester	Whately
Dudley	Littleton	Rockport	Wilbraham
Dunstable	Longmeadow	Rowe	Williamsburg
Duxbury	Lynnburg	Rowley	Williamstown
East Bridgewater	Lynnfield	Royalston	Wilmington
East Brookfield	Manchester	Russell	Windsor
Eastham	Marion	Rutland	Worthington
East Longmeadow	Marshfield	Salisbury	Wrentham
Edgartown	Mashpee	Sandisfield	Yarmouth
Egremont	Mattapoisett		

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1931.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Monson	\$16,000.00	\$16,000.00	—	—	100.0	—	—
Falmouth	63,000.00	63,000.00	—	—	100.0	—	—
Seekonk	10,000.00	10,000.00	—	—	100.0	—	—
Blackstone	11,150.00	11,150.00	—	—	100.0	—	—
Leicester	7,875.00	7,875.00	—	—	100.0	—	—
Longmeadow	41,000.00	41,000.00	—	—	100.0	—	—
Westport	18,030.00	18,030.00	—	—	100.0	—	—
Dudley	13,000.00	13,000.00	—	—	100.0	—	—
Dalton	15,500.00	15,500.00	—	—	100.0	—	—
Templeton	8,000.00	8,000.00	—	—	100.0	—	—
Acushnet	3,850.00	3,850.00	—	—	100.0	—	—
Medfield	10,000.00	10,000.00	—	—	100.0	—	—
Lee	8,000.00	8,000.00	—	—	100.0	—	—
Wilmington	20,250.00	20,250.00	—	—	100.0	—	—
Oxford	11,500.00	11,500.00	—	—	100.0	—	—
Swansea	7,000.00	7,000.00	—	—	100.0	—	—
Williamstown	26,000.00	26,000.00	—	—	100.0	—	—
Holden	26,500.00	26,500.00	—	—	100.0	—	—
Provincetown	12,000.00	12,000.00	—	—	100.0	—	—
Warren	5,900.00	5,900.00	—	—	100.0	—	—
Nantucket	22,000.00	22,000.00	—	—	100.0	—	—
Rockport	24,500.00	24,500.00	—	—	100.0	—	—
Westford	7,500.00	7,500.00	—	—	100.0	—	—
East Bridgewater	19,500.00	19,500.00	—	—	100.0	—	—
Wrentham	9,200.00	9,200.00	—	—	100.0	—	—
Barre	5,000.00	5,000.00	—	—	100.0	—	—
Holbrook	12,500.00	12,500.00	—	—	100.0	—	—
Sharon	24,853.79	24,400.00	—	\$453.79	98.2	—	1.8
Weston	22,171.02	21,000.00	—	1,171.02	94.7	—	5.3
East Longmeadow	8,500.00	8,500.00	—	—	100.0	—	—
West Bridgewater	4,535.00	4,535.00	—	—	100.0	—	—
Bellingham	2,500.00	2,500.00	—	—	100.0	—	—
Medway	15,500.00	15,500.00	—	—	100.0	—	—
Dighton	1,000.00	1,000.00	—	—	100.0	—	—
Belchertown	5,000.00	5,000.00	—	—	100.0	—	—
Scituate	47,150.00	47,150.00	—	—	100.0	—	—
Cohasset	14,010.51	14,000.00	—	10.51	99.9	—	0.1
Ayer	17,500.00	17,500.00	—	—	100.0	—	—
North Brookfield	4,000.00	4,000.00	—	—	100.0	—	—
Hopedale	7,000.00	7,000.00	—	—	100.0	—	—
Wayland	9,250.00	9,250.00	—	—	100.0	—	—
Pepperell	5,000.00	5,000.00	—	—	100.0	—	—
Lancaster	6,500.00	6,500.00	—	—	100.0	—	—
Bourne	8,250.00	8,250.00	—	—	100.0	—	—
Deerfield	12,000.00	12,000.00	—	—	100.0	—	—
Holliston	11,700.00	11,700.00	—	—	100.0	—	—
Hanover	24,000.00	24,000.00	—	—	100.0	—	—
Lenox	9,000.00	9,000.00	—	—	100.0	—	—
Norton	9,500.00	9,500.00	—	—	100.0	—	—
Wilbraham	11,000.00	11,000.00	—	—	100.0	—	—
Hadley	5,220.00	5,220.00	—	—	100.0	—	—
Kingson	8,300.00	8,300.00	—	—	100.0	—	—
Manchester	16,000.00	16,000.00	—	—	100.0	—	—
Rehoboth	5,000.00	5,000.00	—	—	100.0	—	—
Bedford	21,400.00	21,400.00	—	—	100.0	—	—
Hopkinton	10,000.00	10,000.00	—	—	100.0	—	—
Acton	7,400.00	7,400.00	—	—	100.0	—	—
Hatfield	7,000.00	7,000.00	—	—	100.0	—	—
Rutland	9,400.00	9,400.00	—	—	100.0	—	—
Groton	13,000.00	13,000.00	—	—	100.0	—	—
Shirley	1,500.00	1,500.00	—	—	100.0	—	—
Avon	5,500.00	5,500.00	—	—	100.0	—	—
Ashland	16,500.00	16,500.00	—	—	100.0	—	—
Merrimac	3,500.00	3,500.00	—	—	100.0	—	—
Groveland	7,750.00	7,750.00	—	—	100.0	—	—
Douglas	3,000.00	3,000.00	—	—	100.0	—	—
Salisbury	7,000.00	7,000.00	—	—	100.0	—	—
Hanson	16,000.00	16,000.00	—	—	100.0	—	—
Southborough	3,900.00	3,900.00	—	—	100.0	—	—
Charlton	3,500.00	3,500.00	—	—	100.0	—	—
Sutton	3,600.00	3,600.00	—	—	100.0	—	—
Raynham	2,500.00	2,500.00	—	—	100.0	—	—
West Boylston	4,200.00	4,200.00	—	—	100.0	—	—
Millville	6,000.00	6,000.00	—	—	100.0	—	—
Westwood	5,022.76	4,000.00	—	1,022.76	79.6	—	20.4
Ashburnham	4,300.00	4,300.00	—	—	100.0	—	—

¹ Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.

² Serial loans amounting to \$1,500 were paid from proceeds of sale of street railway.

³ Includes \$2,720 paid Hampshire County on account of Connecticut River Bridge.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1931 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hull	\$45,090.66	\$43,250.00	—	\$1,840.66	95.9	—	4.1
Hamilton	2,000.00	2,000.00	—	—	100.0	—	—
Upton	3,000.00	3,000.00	—	—	100.0	—	—
Northborough	4,000.00	4,000.00	—	—	100.0	—	—
North Reading	5,250.00	5,250.00	—	—	100.0	—	—
Chatham	7,300.00	7,300.00	—	—	100.0	—	—
Westminster	1,000.00	1,000.00	—	—	100.0	—	—
Lunenburg	6,000.00	6,000.00	—	—	100.0	—	—
Williamsburg	1,000.00	1,000.00	—	—	100.0	—	—
Northfield	4,500.00	4,500.00	—	—	100.0	—	—
Georgetown	1,000.00	1,000.00	—	—	100.0	—	—
Dennis	8,000.00	8,000.00	—	—	100.0	—	—
Yarmouth	14,300.00	14,300.00	—	—	100.0	—	—
Sturbridge	800.00	800.00	—	—	100.0	—	—
Stockbridge	18,500.00	18,500.00	—	—	100.0	—	—
Millis	12,900.00	12,900.00	—	—	100.0	—	—
Burlington	2,000.00	2,000.00	—	—	100.0	—	—
Middleton	3,000.00	3,000.00	—	—	100.0	—	—
Cheshire	3,000.00	3,000.00	—	—	100.0	—	—
Duxbury	12,500.00	12,500.00	—	—	100.0	—	—
Freetown	3,300.00	3,300.00	—	—	100.0	—	—
Nahant	13,201.75	11,500.00	—	1,701.75	87.1	—	12.9
Marion	31,500.00	31,500.00	—	—	100.0	—	—
Marshfield	37,500.00	37,500.00	—	—	100.0	—	—
Lynnfield	7,000.00	7,000.00	—	—	100.0	—	—
Plainville	4,400.00	4,400.00	—	—	100.0	—	—
West Newbury	3,000.00	3,000.00	—	—	100.0	—	—
Tisbury	16,805.00	16,805.00	—	—	100.0	—	—
Newbury	2,000.00	2,000.00	—	—	100.0	—	—
Norwell	3,500.00	3,500.00	—	—	100.0	—	—
Mattapoisett	12,729.17	12,729.17	—	—	100.0	—	—
Buckland	2,000.00	2,000.00	—	—	100.0	—	—
Lincoln	800.00	—	\$800.00	—	—	100.0	—
Essex	5,000.00	5,000.00	—	—	100.0	100.0	—
Chester	7,800.00	7,800.00	—	—	100.0	—	—
Southwick	13,800.00	13,800.00	—	—	100.0	—	—
Littleton	7,000.00	7,000.00	—	—	100.0	—	—
Sandwich	6,500.00	6,500.00	—	—	100.0	—	—
Norfolk	1,000.00	1,000.00	—	—	100.0	—	—
Carver	2,000.00	2,000.00	—	—	100.0	—	—
Rowley	3,770.00	3,770.00	—	—	100.0	—	—
Brookfield	7,000.00	7,000.00	—	—	100.0	—	—
Oak Bluffs	16,350.00	16,350.00	—	—	100.0	—	—
Clarksburg	3,000.00	3,000.00	—	—	100.0	—	—
Edgartown	5,500.00	5,500.00	—	—	100.0	—	—
West Brookfield	2,000.00	2,000.00	—	—	100.0	—	—
Huntington	2,200.00	2,200.00	—	—	100.0	—	—
Russell	12,000.00	12,000.00	—	—	100.0	—	—
Dover	6,411.72	6,000.00	—	411.72	93.6	—	6.4
Sudbury	5,000.00	5,000.00	—	—	100.0	—	—
Lanesborough	572.50	572.50	—	—	100.0	—	—
Sunderland	3,250.00	3,250.00	—	—	100.0	—	—
Hinsdale	2,000.00	2,000.00	—	—	100.0	—	—
Stow	3,100.00	3,100.00	—	—	100.0	—	—
Rochester	4,500.00	4,500.00	—	—	100.0	—	—
Whately	1,600.00	1,600.00	—	—	100.0	—	—
West Stockbridge	1,000.00	1,000.00	—	—	100.0	—	—
Berkley	1,000.00	1,000.00	—	—	100.0	—	—
Wenham	2,716.48	2,716.48	—	—	100.0	—	—
Boylston	4,200.00	4,200.00	—	—	100.0	—	—
Gill	1,800.00	1,800.00	—	—	100.0	—	—
Ashby	1,200.00	1,200.00	—	—	100.0	—	—
East Brookfield	3,000.00	3,000.00	—	—	100.0	—	—
Conway	1,000.00	1,000.00	—	—	100.0	—	—
Charlemont	1,000.00	1,000.00	—	—	100.0	—	—
Brewster	2,000.00	2,000.00	—	—	100.0	—	—
Halifax	4,000.00	4,000.00	—	—	100.0	—	—
Princeton	4,500.00	4,500.00	—	—	100.0	—	—
Granville	1,600.00	1,600.00	—	—	100.0	—	—
Paxton	3,100.00	3,100.00	—	—	100.0	—	—
Boxford	1,000.00	1,000.00	—	—	100.0	—	—

¹ Serial loans amounting to \$125 were paid from offsets to outlays.² Serial loans amounting to \$283.52 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1931 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Richmond . . .	\$2,000.00	\$2,000.00	—	—	100.0	—	—
Carlisle . . .	2,500.00	2,500.00	—	—	100.0	—	—
Blandford . . .	7,500.00	7,500.00	—	—	100.0	—	—
Cummington . . .	500.00	500.00	—	—	100.0	—	—
Truro . . .	1,000.00	1,000.00	—	—	100.0	—	—
Plympton . . .	2,000.00	2,000.00	—	—	100.0	—	—
Enfield . . .	500.00	500.00	—	—	100.0	—	—
Pelham . . .	300.00	300.00	—	—	100.0	—	—
Sandisfield . . .	555.00	555.00	—	—	100.0	—	—
Windsor . . .	930.00	930.00	—	—	100.0	—	—
Dunstable . . .	250.00	250.00	—	—	100.0	—	—
Otis . . .	1,650.00	1,650.00	—	—	100.0	—	—
Warwick . . .	1,500.00	1,500.00	—	—	100.0	—	—
Mashpee . . .	1,600.00	1,600.00	—	—	100.0	—	—
Monterey . . .	200.00	200.00	—	—	100.0	—	—
Hawley . . .	700.00	700.00	—	—	100.0	—	—
Savoy . . .	1,000.00	1,000.00	—	—	100.0	—	—
Plainfield . . .	1,000.00	1,000.00	—	—	100.0	—	—
Leyden . . .	1,250.00	1,250.00	—	—	100.0	—	—
Chilmark . . .	1,500.00	1,500.00	—	—	100.0	—	—
Goshen . . .	1,150.00	1,150.00	—	—	100.0	—	—
Tyringham . . .	500.00	500.00	—	—	100.0	—	—
Gay Head . . .	350.00	350.00	—	—	100.0	—	—
Totals . . .	\$1,388,950.36	\$1,381,538.15	\$800.00	\$6,612.21	99.5	¹—	0.5

¹ Less than one-tenth of one per cent.

The following towns showed no payments on account of funded or fixed debt:

Alford	Eastham	Harwich	New Ashford	Prescott	Topsfield
Ashfield	Egremont	Heath	New Braintree	Rowe	Townsend
Becket	Erving	Holland	New Marlborough	Royalston	Tyngsborough
Berlin	Florida	Hubbardston	New Salem	Sheffield	Wales
Bernardston	Gosnold	Lakeville	Oakham	Shelburne	Washington
Bolton	Granby	Leverett	Orleans	Sherborn	Wellfleet
Boxborough	Greenwich	Mendon	Pembroke	Shutesbury	Wendell
Brimfield	Hampden	Middlefield	Peru	Southampton	Westhampton
Chesterfield	Hancock	Monroe	Petersham	Sterling	West Tisbury
Colrain	Hardwick	Montgomery	Phillipston	Tolland	Worthington
Dana	Harvard	Mount Washington			

DIVISION C

CASH BALANCES

Cohasset	53,264.23	52,700.99	488.24	75.00	—	39,809.78	39,654.54	—	—	55.24	100.00
Ayer	81,837.76	80,533.24	1,324.52	—	—	5,639.44	4,735.03	—	—	904.41	—
North Brookfield	34,844.83	—	—	—	—	42,882.91	42,882.91	—	—	—	—
Hopedale	52,877.47	52,213.54	663.93	—	—	48,287.78	47,591.67	—	—	696.11	—
Wayland	10,419.18	9,204.07	273.40	916.71	—	13,146.57	11,867.99	—	937.52	251.13	89.93
Pepperell	23,695.57	23,443.71	251.86	—	—	24,270.11	24,007.46	—	—	262.65	—
Lancaster	8,266.04	8,266.04	—	—	—	1,074.41	1,053.21	—	—	21.20	—
Bourne	67,685.99	67,685.99	—	—	—	85,962.60	85,962.60	—	—	—	—
Deerfield	15,521.27	15,417.90	—	103.37	—	19,784.36	19,600.19	—	184.17	—	—
Holliston	37,388.92	37,388.92	—	—	—	24,013.07	24,013.07	—	—	—	—
Hanover	43,511.09	39,226.29	4,284.80	—	—	7,481.08	7,481.08	—	—	—	—
Lenox	11,452.67	11,452.67	—	—	—	480.31	480.31	—	—	—	—
Norton	7,698.05	6,615.94	1,010.15	71.96	—	7,989.37	7,238.10	—	81.46	669.81	—
Wilbraham	8,704.97	8,704.97	—	—	—	10,360.69	10,360.69	—	—	—	—
Hadley	2,040.79	2,040.79	—	—	—	2,872.99	2,872.99	—	—	—	—
Kingston	17,930.85	15,659.81	2,190.21	80.83	—	11,094.92	9,627.49	—	—	1,386.60	80.83
Manchester	61,701.84	61,382.32	242.00	—	—	24,938.65	24,837.33	84.75	—	3.84	92.73
Rehoboth	33,896.54	33,896.54	—	1.36	—	20,775.20	20,775.20	—	—	—	—
Bedford	40,676.58	38,208.14	1,468.44	—	—	25,328.73	22,934.78	—	—	2,393.95	—
Hopkinton	10,905.71	10,905.71	—	—	—	6,373.79	6,331.79	—	42.00	—	—
Acton	18,018.02	17,892.23	125.79	—	—	9,049.51	8,862.45	—	—	187.06	—
Hadfield	14,091.17	14,091.17	—	—	—	9,492.27	9,492.27	—	—	—	—
Hardwick	17,539.19	1,735.30	250.00	250.00	—	8,780.91	4,201.01	—	—	4,579.90	—
Rutland	9,160.86	9,160.86	15,553.89	—	—	3,514.73	3,514.73	—	—	—	—
Groton	20,247.61	19,764.70	482.91	—	—	18,613.72	18,039.00	—	—	574.72	—
Surley	4,118.59	3,734.76	383.71	.12	—	4,559.91	4,176.20	—	—	383.71	—
Avon	5,212.25	5,212.25	—	—	—	825.47	825.47	—	—	—	—
Ashland	30,638.69	30,638.69	—	—	—	25,133.80	25,133.80	—	—	—	—
Merrimac	30,761.18	30,761.18	—	—	—	28,211.35	28,111.35	100.00	—	—	—
Groveland	9,614.30	9,336.70	—	—	—	166.50	60.00	—	—	106.50	—
Harwich	43,354.34	43,354.34	2,256.78	—	—	36,776.28	36,776.28	—	—	3,197.77	6.80
Douglas	11,150.44	8,893.66	2,256.78	—	—	18,057.76	14,853.19	—	—	—	—
Salisbury	20,066.74	19,243.37	823.37	—	—	31,331.21	30,949.13	—	—	382.08	—
Hanson	101,653.00	101,471.02	181.98	181.98	—	9,419.52	9,282.17	137.35	—	—	—
Southborough	133,786.74	132,013.11	283.42	283.42	—	72,886.13	70,994.51	335.49	—	268.24	—
Charlton	11,585.35	11,275.45	275.97	33.93	—	9,002.14	8,863.72	30.29	—	108.13	—
Sutton	6,441.63	6,441.52	—	—	—	17,507.91	17,507.91	—	—	—	—
Raynham	7,036.87	7,036.87	—	—	—	12,750.31	12,750.31	10	—	—	—
West Boylston	39,364.37	39,364.37	—	—	—	36,143.22	36,103.22	—	—	—	—
Millville	5,037.83	5,037.83	—	—	—	14,079.50	14,079.50	—	—	—	—
Westwood	26,040.78	26,040.78	—	—	—	25,188.77	25,188.77	—	—	—	—
Ashburnham	14,457.43	14,457.43	—	—	—	6,081.53	6,081.53	—	—	—	—
Hull	150,844.18	144,292.38	6,514.16	6,514.16	—	49,688.65	44,319.99	42.69	—	5,325.97	—
Hamilton	7,935.89	7,798.58	21.79	21.79	—	58,077.60	58,540.29	—	—	21.79	115.52

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1931					CASH AT END OF 1931						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Upton	\$14,565.98	\$14,565.98	—	—	—	—	\$7,315.91	\$7,315.91	—	—	—	—
Northborough	27,476.83	26,961.36	—	—	—	—	27,418.27	26,000.13	—	—	\$1,358.14	—
North Reading	10,237.63	10,237.63	—	—	—	—	4,229.96	4,229.96	—	—	—	—
Chatham	24,254.64	24,254.64	—	—	—	—	23,676.33	23,623.80	—	—	—	\$52.53
Westminster	14,089.43	14,089.43	—	—	—	—	424.82	424.82	—	—	—	—
Lunenburg	10,315.74	9,996.37	—	—	—	\$319.37	15,366.42	15,035.76	—	—	—	330.66
Williamsburg	16,194.31	15,548.55	—	—	—	—	17,575.63	17,222.16	—	—	353.47	—
Northfield	17,344.25	17,293.62	—	—	—	—	19,014.84	18,938.71	—	—	76.13	—
Georgetown	29,812.70	29,492.70	—	—	—	320.00	26,013.61	25,668.61	—	—	—	345.00
Dennis	67,180.93	67,099.05	—	—	—	21.80	4,931.81	4,845.93	—	—	65.08	20.80
Yarmouth	13,304.89	12,983.11	—	\$321.78	—	—	10,487.32	10,425.31	—	\$62.01	—	—
Sturbridge	5,479.19	4,863.60	—	506.83	—	—	7,238.48	7,063.12	—	—	175.36	—
Stockbridge	16,767.97	16,179.74	—	339.69	—	—	11,385.94	11,168.21	—	217.73	—	—
Townsend	11,969.12	8,141.04	—	2,119.97	—	—	10,087.48	7,951.19	—	2,136.74	—	—
Millis	24,215.82	24,215.82	—	—	—	—	15,500.34	15,500.34	—	—	—	—
Burlington	3,169.91	3,169.91	—	—	—	—	10,864.38	10,864.38	—	—	—	—
Middleton	16,735.84	16,384.34	—	—	—	351.50	20,919.35	19,402.85	—	—	1,000.00	516.50
Cheshire	3,113.11	3,113.11	—	—	—	—	4,035.35	4,035.35	—	—	—	—
Duxbury	7,237.86	7,218.91	—	—	—	18.95	9,681.78	9,590.00	—	—	—	91.78
Freetown	10,625.37	10,093.43	—	—	—	531.94	37,824.88	37,780.99	—	—	—	43.89
Nabant	3,813.95	3,813.95	—	—	—	—	6,764.19	6,764.19	—	—	—	—
Sheffield	12,369.32	12,341.99	—	27.33	—	—	15,451.78	15,428.77	—	23.01	—	—
Marion	40,092.11	40,092.11	—	—	—	—	37,465.15	37,465.15	—	—	—	—
Marshfield	30,856.37	30,856.37	—	—	—	—	12,095.69	12,095.69	—	—	—	—
Lynnfield	9,126.87	9,126.87	—	—	—	—	6,463.19	6,463.19	—	—	—	—
Plainville	3,353.31	3,353.31	—	—	—	—	12,319.71	12,319.71	—	—	—	—
Lakeville	14,860.17	14,860.17	—	—	—	—	13,130.23	13,130.23	—	—	—	—
West Newbury	8,468.80	8,264.13	—	—	204.67	—	9,573.46	9,337.73	—	—	235.73	—
Shelburne	13,668.60	13,668.60	—	—	—	—	13,246.36	13,246.36	—	—	—	—
Tisbury	47,481.79	47,381.79	—	100.00	—	—	41,980.23	41,980.23	—	—	—	—
Newbury	5,378.69	5,378.69	—	—	—	—	674.00	674.00	—	—	—	—
Norwell	8,202.89	8,183.32	—	19.57	—	—	11,074.24	11,053.91	—	20.33	—	—
Sterling	11,040.77	11,040.77	—	—	—	—	4,795.63	4,795.63	—	—	—	—
Matapoisett	7,608.10	7,608.10	—	—	—	—	15,890.56	15,890.56	—	—	—	—
Buckland	26,456.62	26,456.62	—	—	—	—	17,644.57	17,644.57	—	—	—	—
Rickford	96,428.21	33,030.64	\$2,405.41	—	60,992.16	—	55,492.41	49,795.81	\$1,297.61	—	4,308.99	—

Pembroke	39,264.94	39,119.82	—	117.64	145.12	46,477.61	46,332.49	—	—	145.12
Essex	14,921.01	14,803.37	—	117.64	—	12,450.57	12,135.66	—	264.91	—
Chesler	7,149.75	7,149.75	—	—	—	1,737.63	1,737.63	—	—	—
Southwick	26,914.19	25,339.19	—	—	1,555.00	74,891.73	74,891.73	—	—	—
Littleton	24,808.45	23,822.13	—	250.00	450.00	23,067.46	21,545.93	654.06	451.82	415.65
Sauwich	19,930.61	19,930.61	—	—	—	12,809.69	12,809.69	—	—	—
Norfolk	8,245.41	8,245.41	—	—	—	6,284.75	6,284.75	—	—	—
Colrain	28,714.30	28,714.30	—	—	—	23,600.77	23,600.77	—	—	—
Carver	33,317.16	33,316.62	—	.54	—	28,151.26	28,150.26	1.00	—	—
Tyngsborough	14,134.97	13,414.44	—	720.53	—	5,931.60	5,931.60	—	—	—
Rowley	11,523.64	11,523.64	—	—	—	11,630.85	11,630.85	—	255.22	—
Brookfield	17,848.46	17,461.13	—	338.88	—	5,622.78	5,367.36	—	—	—
Oak Bluffs	20,786.07	20,786.07	—	—	—	22,688.96	22,688.96	—	—	—
Clarksbury	3,790.58	3,790.58	—	—	—	3,571.29	3,571.29	—	—	—
Edgartown	29,108.26	29,108.26	—	—	—	29,564.59	29,420.33	4.93	139.33	—
Erving	32,772.69	32,463.20	—	—	309.49	34,144.33	33,820.78	—	—	323.55
West Brookfield	19,638.02	19,638.02	—	—	—	18,857.89	18,853.18	—	4.71	—
Huntington	3,448.12	2,943.44	—	470.39	15.00	3,800.50	3,654.52	35.25	110.73	—
Russell	19,589.87	19,574.87	—	—	—	27,268.14	27,248.14	—	—	20.00
Dover	20,913.92	20,913.92	—	—	—	11,937.67	11,937.67	—	—	—
Sudbury	24,455.92	21,934.17	—	771.78	1,749.97	27,651.33	26,838.02	549.49	263.82	—
Orleans	15,280.36	15,280.36	—	—	—	20,754.45	20,754.45	—	—	—
Lanesborough	7,652.46	7,306.16	—	15.38	330.92	2,890.36	2,796.94	1.63	91.79	—
Sunderland	9,953.46	9,890.28	—	63.18	—	7,106.96	7,096.54	10.42	—	—
Hinsdale	3,859.47	3,859.47	—	—	—	3,937.51	3,937.51	—	—	—
Stow	8,075.37	7,736.11	—	339.26	—	12,999.98	12,550.72	—	449.26	—
Rochester	8,641.70	8,641.70	—	—	—	5,916.58	5,916.58	—	—	—
Whately	2,293.95	2,293.95	—	—	—	2,773.29	2,773.29	—	—	—
West Stockbridge	5,865.20	5,806.68	—	58.52	—	7,037.64	6,718.36	19.28	—	300.00
Berkley	605.39	605.39	—	—	—	78.64	78.64	—	—	—
Wenham	16,184.19	16,184.19	—	—	—	17,987.80	17,987.80	—	—	—
Mendon	4,158.25	4,158.25	—	—	—	4,397.76	4,397.76	—	—	—
Boylston	8,444.01	8,444.01	—	—	—	12,894.55	12,894.55	—	—	—
Berlin	2,946.98	2,582.75	—	291.94	—	2,274.33	2,097.85	—	176.78	—
Hubbardston	22,146.01	21,139.80	—	1,004.74	—	13,618.71	15,290.00	—	338.71	—
Harvard	25,529.42	20,499.40	199.22	3,125.98	1,704.82	38,783.51	34,826.16	160.50	2,125.41	—
Topsfield	22,880.83	22,880.83	—	—	—	18,147.79	18,147.79	—	—	—
Gill	3,334.57	3,334.57	—	—	—	4,263.40	4,263.40	—	—	—
Ashby	16,855.31	16,855.31	—	—	—	9,544.19	9,544.19	—	—	—
Sherborn	2,991.42	2,344.14	—	647.28	—	2,415.74	2,116.42	—	299.32	—
Southampton	4,473.48	3,388.87	—	1,084.61	—	14,996.07	13,653.09	—	1,342.98	—
East Brookfield	3,807.64	3,807.64	—	—	—	6,650.39	6,650.39	—	—	—
Conway	4,225.47	4,225.47	—	—	—	114.42	114.42	—	—	—
Barnardston	6,093.45	3,411.77	—	2,681.68	—	8,681.23	5,820.38	—	2,860.85	—

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1931					CASH AT END OF 1931						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Granby	\$4,041.59	\$3,530.80	—	\$315.12	\$195.67	—	\$1,382.62	\$723.41	—	\$480.23	\$178.98	—
Brimfield	4,312.85	4,312.85	—	—	—	—	6,043.72	6,043.72	—	—	—	—
New Marlborough	12,429.34	12,429.34	—	—	—	—	8,184.22	8,184.22	—	—	—	—
Ashfield	11,458.83	11,434.73	—	—	24.10	—	10,684.43	10,684.43	—	—	—	—
Welleslet	1,817.05	699.54	—	1,117.51	—	—	2,629.90	1,851.50	—	778.40	—	—
Charlmont	13,173.11	13,173.11	—	—	—	—	12,770.93	12,770.93	—	—	—	—
Brewster	337.12	337.12	—	—	—	—	39.93	39.93	—	—	—	—
Bolton	3,417.25	3,301.21	—	—	116.04	—	851.84	749.92	—	—	101.92	—
Royalston	9,023.83	8,232.41	—	791.42	—	—	8,688.35	7,844.65	—	843.70	—	—
Halfax	10,125.23	10,125.23	—	—	—	—	8,200.93	8,200.93	—	—	—	—
Princeton	13,872.14	13,845.76	—	26.38	—	—	7,178.37	7,151.99	—	26.38	—	—
Hampden	3,619.65	3,619.65	—	—	—	—	4,088.86	4,088.86	—	—	—	—
Leverett	5,855.27	5,855.27	—	—	—	—	5,524.05	5,524.05	—	—	—	—
Granville	8,623.90	8,623.90	—	—	—	—	12,386.19	12,386.19	—	—	—	—
Becket	3,056.88	2,603.57	—	444.71	8.60	—	1,354.09	723.64	—	600.00	30.45	—
Paxton	3,872.77	3,727.77	—	60.00	—	\$85.00	3,081.93	2,992.86	—	—	—	\$89.07
Petersham	10,018.64	9,911.82	—	—	106.82	—	13,898.82	13,736.34	—	—	162.48	—
Boxford	4,663.19	4,644.69	—	18.50	—	—	1,751.18	1,728.74	—	—	22.44	—
Richmond	3,133.68	3,133.68	—	—	—	—	8,478.06	8,478.06	—	—	—	—
Carlisle	8,324.24	8,247.69	—	—	57.48	19.07	16,052.50	15,949.94	—	—	83.49	19.07
Blandford	7,003.66	6,906.00	—	—	97.66	—	4,435.47	4,227.14	—	48.28	160.05	—
Eastham	9,016.92	8,916.36	—	—	100.56	—	7,606.32	7,443.08	—	—	163.24	—
Cummington	2,967.11	2,967.11	—	—	—	—	2,439.95	2,439.95	—	—	—	—
Egremont	2,060.84	2,060.84	—	—	—	—	549.25	549.25	—	—	—	—
Truro	6,584.79	6,297.60	—	285.04	2.15	—	6,746.70	6,277.68	—	331.27	137.75	—
Plympton	7,415.40	7,414.80	—	—	—	—	9,870.23	9,869.63	—	—	—	—
Dana	12,338.79	12,338.79	—	—	—	—	20,631.41	20,631.41	—	—	—	—
Oakham	5,126.65	5,012.22	—	—	114.43	—	5,086.15	5,081.93	—	—	4.22	—
Enfield	5,909.63	5,717.50	—	101.13	—	91.00	3,136.85	2,895.11	—	158.27	83.47	—
Worthington	8,335.78	8,325.18	—	—	10.60	—	8,963.92	8,954.57	—	—	9.35	—
Pelham	630.22	630.22	—	—	—	—	5,148.92	5,148.92	—	—	—	—
Chesterfield	16,766.83	16,231.50	—	34.08	501.25	—	18,444.85	18,419.89	—	—	24.96	—
New Salem	19,487.43	19,487.43	—	—	—	—	19,412.43	19,412.43	—	—	—	—
Sandsfield	1,090.76	1,090.76	—	—	—	—	2,030.41	2,030.41	—	—	—	—
New Brantree	1,844.74	1,844.74	—	96.94	—	—	1,371.11	1,371.11	—	259.94	—	—
Windsor	7,739.54	7,692.69	—	46.85	—	—	7,808.98	7,783.93	—	25.05	—	—

INDEX

BY CITIES AND TOWNS

TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables:

TABLE I.	Summary of Financial Transactions.
TABLE II.	Receipts from General Revenue.
TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO	20,21	30,31	32,33	34-42	43	44
BEVERLY	18,19	30,31	32,33	34-42	43	44
BOSTON	4,5	30,31	32,33	34-42	43	44
BROCKTON	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE	6,7	30,31	32,33	34-42	43	44
CHELSEA	14,15	30,31	32,33	34-42	43	44
CHICOPEE	14,15	30,31	32,33	34-42	43	44
EVERETT	14,15	30,31	32,33	34-42	43	44
FALL RIVER	6,7	30,31	32,33	34-42	43	44
FITCHBURG	16,17	30,31	32,33	34-42	43	44
GARDNER	22,23	30,31	32,33	34-42	43	44
GLOUCESTER	18,19	30,31	32,33	34-42	43	44
HAVERHILL	14,15	30,31	32,33	34-42	43	44
HOLYOKE	12,13	30,31	32,33	34-42	43	44
LAWRENCE	10,11	30,31	32,33	34-42	43	44
LEOMINSTER	20,21	30,31	32,33	34-42	43	44
LOWELL	8,9	30,31	32,33	34-42	43	44
LYNN	8,9	30,31	32,33	34-42	43	44
MALDEN	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH	24,25	30,31	32,33	34-42	43	44
MEDFORD	12,13	30,31	32,33	34-42	43	44
MELROSE	20,21	30,31	32,33	34-42	43	44
NEW BEDFORD	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT	24,25	30,31	32,33	34-42	43	44
NEWTON	10,11	30,31	32,33	34-42	43	44
NORTH ADAMS	20,21	30,31	32,33	34-42	43	44
NORTHAMPTON	18,19	30,31	32,33	34-42	43	44
PEABODY	22,23	30,31	32,33	34-42	43	44
PITTSFIELD	12,13	30,31	32,33	34-42	43	44
QUINCY	10,11	30,31	32,33	34-42	43	44
REVERE	18,19	30,31	32,33	34-42	43	44
SALEM	16,17	30,31	32,33	34-42	43	44
SOMERVILLE	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD	6,7	30,31	32,33	34-42	43	44
TAUNTON	16,17	30,31	32,33	34-42	43	44
WALTHAM	16,17	30,31	32,33	34-42	43	44
WESTFIELD	22,23	30,31	32,33	34-42	43	44
WOBURN	22,23	30,31	32,33	34-42	43	44
WORCESTER	6,7	30,31	32,33	34-42	43	44

Tabular Index: For Cities—Concluded.

TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1931.
TABLE XII.	Relation of Indebtedness to Valuation — 1931.
TABLE XIII.	Debt Transactions for 1931 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1931.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1931.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76

TABULAR INDEX: FOR TOWNS.

The statistical presentations for the towns include the following tables:

- TABLE I. Summary of Financial Transactions.
 TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1931.
 TABLE III. Relation of Indebtedness to Valuation — 1931.
 TABLE IV. Debt Transactions for 1931 Classified by Character of Obligation.
 TABLE V. Sinking and Loan Fund Payments to the State — 1931.
 TABLE VI. Method of Meeting Debt Requirements from Taxation — 1931.
 TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	118, 119	129	131 (line 69)	133	134	135	139
Acton	172, 173	266	271 (line 103)	274	280	281	287
Acushnet	148, 149	266	271 (line 123)	273	280	281	286
Adams	92, 93	128	130 (line 26)	132	134	135	138
Agawam	108, 109	129	130 (line 21)	133	134	135	139
Alford	254, 255	269	—	279	280	283	291
Amesbury	94, 95	128	130 (line 44)	132	134	135	138
Amherst	116, 117	129	130 (line 60)	133	134	135	139
Andover	98, 99	128	130 (line 59)	132	134	135	138
Arlington	82, 83	128	130 (line 37)	132	134	134	138
Ashburnham	182, 183	267	271 (line 149)	275	280	281	287
Ashby	220, 221	268	271 (line 96)	277	280	282	289
Ashfield	224, 225	268	—	277	280	283	290
Ashland	174, 175	266	270 (line 18)	274	280	281	287
Athol	96, 97	128	130 (line 50)	132	134	135	138
Auburn	116, 117	129	130 (line 54)	133	134	135	139
Avon	174, 175	266	271 (line 129)	274	280	281	287
Ayer	162, 163	266	270 (line 25)	274	280	281	287
Barnstable	106, 107	129	131 (line 79)	133	134	135	139
Barre	156, 157	266	272 (line 163)	273	280	281	286
Becket	230, 231	268	—	277	280	283	290
Bedford	170, 171	266	270 (line 19)	274	280	281	287
Belchertown	160, 161	266	270 (line 48)	274	280	281	286
Bellingham	158, 159	266	271 (line 99)	273	280	281	286
Belmont	82, 83	128	130 (line 32)	132	134	134	138
Berkley	216, 217	268	271 (line 84)	277	280	282	289
Berlin	218, 219	268	—	277	280	283	289
Bernardston	222, 223	268	—	277	280	283	289
Billerica	118, 119	129	130 (line 39)	133	134	135	139
Blackstone	144, 145	266	271 (line 87)	273	280	281	286
Blandford	234, 235	268	270 (line 10)	277	280	283	290
Bolton	226, 227	268	—	277	280	283	290
Bourne	164, 165	266	271 (line 140)	274	280	281	287
Boxborough	248, 249	269	—	278	280	283	291
Boxford	232, 233	268	271 (line 127)	277	280	282	290
Boylston	218, 219	268	271 (line 83)	277	280	282	289
Braintree	86, 87	128	130 (line 11)	132	134	134	138
Brewster	226, 227	268	271 (line 141)	277	280	282	290
Bridgewater	100, 101	128	130 (line 1)	133	134	135	138
Brimfield	224, 225	268	—	277	280	283	290
Brookfield	206, 207	267	270 (line 27)	276	280	282	289
Brookline	80, 81	128	130 (line 64)	132	134	134	138
Buckland	200, 201	267	271 (line 147)	276	280	282	288
Burlington	190, 191	267	271 (line 110)	275	280	282	288
Canton	118, 119	129	131 (line 77)	133	134	135	139
Carlisle	232, 233	268	271 (line 150)	277	280	283	290
Carver	206, 207	267	—	276	280	282	289
Charlemont	226, 227	268	272 (line 166)	277	280	282	290
Charlton	178, 179	267	270 (line 42)	275	280	281	287
Chatham	184, 185	267	271 (line 89)	275	280	282	288
Chelmsford	110, 111	129	130 (line 68)	133	134	135	139
Cheshire	192, 193	267	270 (line 73)	275	280	282	288
Chester	202, 203	267	270 (line 14)	276	280	282	289
Chesterfield	238, 239	268	—	278	280	283	290
Chilmark	250, 251	269	271 (line 154)	278	280	283	291
Clarksburg	208, 209	267	271 (line 76)	276	280	282	289
Clinton	92, 93	128	131 (line 83)	132	134	135	138
Cohasset	162, 163	266	271 (line 94)	274	280	281	287
Colrain	204, 205	267	—	276	280	283	289
Concord	106, 107	129	130 (line 4)	133	134	135	139
Conway	222, 223	268	271 (line 143)	277	280	282	289
Cummington	234, 235	268	271 (line 122)	277	280	283	290
Dalton	148, 149	266	270 (line 61)	273	280	281	286
Dana	236, 237	268	—	278	280	283	290
Danvers	92, 93	128	130 (line 3)	132	134	135	138
Dartmouth	102, 103	129	130 (line 10)	133	134	135	139
Dedham	88, 89	128	130 (line 41)	132	134	134	138
Deerfield	166, 167	266	270 (line 40)	274	280	281	287
Dennis	188, 189	267	270 (line 49)	275	280	282	288
Dighton	160, 161	266	—	274	280	281	286
Douglas	176, 177	267	271 (line 107)	274	280	281	287
Dover	210, 211	268	270 (line 51)	276	280	282	289

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	110, 111	129	130 (line 56)	133	134	135	139
Dudley	146, 147	266	270 (line 63)	273	280	281	286
Dunstable	242, 243	269	271 (line 114)	278	280	283	291
Duxbury	192, 193	267	271 (line 98)	275	280	282	288
East Bridgewater	154, 155	266	270 (line 57)	273	280	281	286
East Brookfield	222, 223	268	271 (line 136)	277	280	282	289
Eastham	234, 235	268	—	277	280	283	290
Easthampton	94, 95	128	131 (line 80)	132	134	135	138
East Longmeadow	158, 159	266	271 (line 79)	273	280	281	286
Easton	122, 123	129	130 (line 48)	133	134	135	139
Edgartown	208, 209	267	271 (line 82)	276	280	282	289
Egremont	234, 235	268	—	277	280	283	290
Enfield	238, 239	268	—	278	280	283	289
Erving	208, 209	267	—	276	280	283	289
Essex	202, 203	267	270 (line 64)	276	280	282	289
Fairhaven	94, 95	128	130 (line 43)	132	134	135	138
Falmouth	144, 145	266	270 (line 39)	273	280	281	286
Florida	248, 249	269	—	278	280	283	291
Foxborough	122, 123	129	130 (line 16)	133	134	135	139
Frammingham	82, 83	128	130 (line 5)	132	134	134	138
Franklin	108, 109	129	130 (line 18)	133	134	135	139
Freetown	192, 193	267	272 (line 157)	275	280	282	288
Gay Head	256, 257	269	270 (line 30)	279	280	283	291
Georgetown	188, 189	267	272 (line 169)	275	280	282	288
Gill	220, 221	268	271 (line 115)	277	280	282	289
Goshen	252, 253	269	271 (line 101)	278	280	283	291
Gosnold	258, 259	269	—	279	280	283	291
Grafton	108, 109	129	131 (line 76)	133	134	135	139
Granby	224, 225	268	—	277	280	283	290
Granville	230, 231	268	271 (line 131)	277	280	282	290
Great Barrington	116, 117	129	131 (line 70)	133	134	135	139
Greenfield	86, 87	128	130 (line 58)	132	134	134	138
Greenwich	252, 253	269	—	278	280	283	291
Groton	174, 175	266	270 (line 70)	274	280	281	287
Groveland	176, 177	267	270 (line 59)	274	280	281	287
Hadley	168, 169	266	271 (line 116)	274	280	281	287
Halifax	228, 229	268	271 (line 105)	277	280	282	290
Hamilton	182, 183	267	270 (line 52)	275	280	282	287
Hampden	228, 229	268	271 (line 109)	277	280	283	290
Hancock	244, 245	269	—	278	280	283	291
Hanover	166, 167	266	270 (line 1)	274	280	281	287
Hanson	178, 179	267	270 (line 16)	275	280	281	287
Hardwick	172, 173	266	—	274	280	283	287
Harvard	218, 219	268	—	277	280	283	289
Harwich	176, 177	267	—	274	280	283	287
Hatfield	172, 173	266	270 (line 58)	274	280	281	287
Hawley	246, 247	269	271 (line 135)	278	280	283	291
Heath	246, 247	269	—	278	280	283	291
Hingham	112, 113	129	130 (line 66)	133	134	135	139
Hinsdale	214, 215	268	271 (line 137)	276	280	282	289
Holbrook	156, 157	266	270 (line 35)	273	280	281	286
Holden	152, 153	266	270 (line 11)	273	280	281	286
Holland	256, 257	269	—	279	280	283	291
Holliston	166, 167	266	270 (line 47)	274	280	281	287
Hopedale	162, 163	266	270 (line 43)	274	280	281	287
Hopkinton	170, 171	266	270 (line 21)	274	280	281	287
Hubbardston	218, 219	268	—	277	280	283	289
Hudson	102, 103	129	130 (line 2)	133	134	135	139
Hull	182, 183	267	271 (line 86)	275	280	282	287
Huntington	210, 211	268	270 (line 69)	276	280	282	289
Ipswich	120, 121	129	130 (line 30)	133	134	135	139
Kingston	168, 169	266	271 (line 108)	274	280	281	287
Lakeville	196, 197	267	—	275	280	283	288
Lancaster	164, 165	266	271 (line 148)	274	280	281	287
Lanesborough	212, 213	268	271 (line 144)	276	280	282	289
Lee	150, 151	266	271 (line 134)	273	280	281	286
Leicester	146, 147	266	271 (line 145)	273	280	281	286
Lenox	166, 167	266	272 (line 160)	274	280	281	287
Leverett	230, 231	268	—	277	280	283	290
Lexington	100, 101	128	130 (line 14)	132	134	135	138
Leyden	250, 251	269	270 (line 66)	278	280	283	291
Lincoln	200, 201	267	272 (line 159)	276	280	282	288
Littleton	204, 205	267	270 (line 68)	276	280	282	289
Longmeadow	146, 147	266	270 (line 24)	273	280	281	286
Ludlow	100, 101	128	130 (line 49)	133	134	135	138
Lunenburg	186, 187	267	271 (line 92)	275	280	282	288
Lynnfield	196, 197	267	271 (line 120)	275	280	282	288
Manchester	170, 171	266	271 (line 85)	274	280	281	287
Mansfield	114, 115	129	130 (line 51)	133	134	135	139
Marblehead	102, 103	129	130 (line 20)	133	134	135	139
Marion	194, 195	267	271 (line 104)	275	280	282	288

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . .	194, 195	267	270 (line 4)	275	280	282	288
Mashpee . . .	244, 245	269	271 (line 146)	278	280	283	291
Mattapoisett . . .	200, 201	267	270 (line 67)	276	280	282	288
Maynard . . .	108, 109	129	130 (line 13)	133	134	135	139
Medfield . . .	148, 149	266	270 (line 3)	273	280	281	286
Medway . . .	160, 161	266	270 (line 22)	274	280	281	286
Mendon . . .	216, 217	268	—	277	280	283	289
Merrimac . . .	176, 177	267	271 (line 121)	274	280	281	287
Methuen . . .	84, 85	128	130 (line 17)	132	134	134	138
Middleborough . . .	102, 103	129	130 (line 61)	133	134	135	139
Middlefield . . .	254, 255	269	—	279	280	283	291
Middleton . . .	192, 193	267	271 (line 138)	275	280	282	288
Millford . . .	88, 89	128	131 (line 78)	132	134	134	138
Millbury . . .	110, 111	129	131 (line 73)	133	134	135	139
Millis . . .	190, 191	267	270 (line 17)	275	280	282	288
Millville . . .	180, 181	267	271 (line 77)	275	280	281	287
Milton . . .	86, 87	128	130 (line 33)	132	134	134	138
Monroe . . .	254, 255	269	—	279	280	283	291
Monson . . .	144, 145	266	270 (line 32)	273	280	281	286
Montague . . .	104, 105	129	130 (line 57)	133	134	135	139
Monterey . . .	246, 247	269	271 (line 102)	278	280	283	291
Montgomery . . .	256, 257	269	—	279	280	283	291
Mount Washington . . .	258, 259	269	—	279	280	283	291
Nahant . . .	194, 195	267	270 (line 44)	275	280	282	288
Nantucket . . .	154, 155	266	270 (line 28)	273	280	281	286
Natick . . .	90, 91	128	130 (line 35)	132	134	134	138
Needham . . .	96, 97	128	130 (line 7)	132	134	135	138
New Ashford . . .	258, 259	269	—	279	280	283	291
New Braintree . . .	240, 241	268	—	278	280	283	290
Newbury . . .	198, 199	267	271 (line 133)	276	280	282	288
New Marlborough . . .	224, 225	268	—	277	280	283	290
New Salem . . .	240, 241	268	—	278	280	283	290
Norfolk . . .	204, 205	267	272 (line 161)	276	280	282	289
North Andover . . .	110, 111	129	130 (line 62)	133	134	135	139
North Attleborough . . .	96, 97	128	130 (line 42)	132	134	135	138
Northborough . . .	184, 185	267	270 (line 45)	275	280	282	288
Northbridge . . .	98, 99	128	130 (line 53)	132	134	135	138
North Brookfield . . .	162, 163	266	272 (line 167)	274	280	281	287
Northfield . . .	186, 187	267	271 (line 111)	275	280	282	288
North Reading . . .	184, 185	267	271 (line 75)	275	280	282	288
Norton . . .	168, 169	266	270 (line 13)	274	280	281	287
Norwell . . .	198, 199	267	271 (line 93)	276	280	282	288
Norwood . . .	88, 89	128	130 (line 12)	132	134	134	138
Oak Bluffs . . .	208, 209	267	270 (line 46)	276	280	282	289
Oakham . . .	236, 237	268	—	278	280	283	290
Orange . . .	120, 121	129	130 (line 45)	133	134	135	139
Orleans . . .	212, 213	268	—	276	280	283	289
Otis . . .	242, 243	269	272 (line 162)	278	280	283	291
Oxford . . .	150, 151	266	270 (line 53)	273	280	281	286
Palmer . . .	100, 101	128	130 (line 63)	132	134	135	138
Faxton . . .	230, 231	268	270 (line 71)	277	280	282	290
Felham . . .	238, 239	268	272 (line 165)	278	280	283	290
Pembroke . . .	202, 203	267	270 (line 7)	276	280	283	289
Pepperell . . .	164, 165	266	271 (line 112)	274	280	281	287
Peru . . .	258, 259	269	—	279	280	283	291
Petersham . . .	232, 233	268	—	277	280	283	290
Phillipston . . .	244, 245	269	—	278	280	283	291
Plainfield . . .	248, 249	269	271 (line 118)	278	280	283	291
Plainville . . .	196, 197	267	270 (line 72)	275	280	282	288
Plymouth . . .	90, 91	128	131 (line 75)	132	134	134	138
Plympton . . .	236, 237	268	271 (line 106)	278	280	283	290
Prescott . . .	260, 261	269	—	279	280	283	291
Princeton . . .	228, 229	268	271 (line 128)	277	280	282	290
Provincetown . . .	152, 153	266	270 (line 31)	273	280	281	286
Randolph . . .	112, 113	129	130 (line 38)	133	134	135	139
Raynham . . .	180, 181	267	270 (line 34)	275	280	281	287
Reading . . .	98, 99	128	130 (line 31)	132	134	135	138
Rehoboth . . .	170, 171	266	271 (line 81)	274	280	281	287
Richmond . . .	232, 233	268	271 (line 139)	277	280	283	290
Rochester . . .	214, 215	268	—	276	280	282	289
Rockland . . .	104, 105	129	130 (line 40)	133	134	135	139
Rockport . . .	154, 155	266	270 (line 20)	273	280	281	286
Rowe . . .	250, 251	269	—	278	280	283	291
Rowley . . .	206, 207	267	271 (line 95)	276	280	282	289
Royalston . . .	228, 229	268	—	277	280	283	290
Russell . . .	210, 211	268	270 (line 26)	276	280	282	289
Rutland . . .	172, 173	266	270 (line 38)	274	280	281	287
Salisbury . . .	178, 179	267	271 (line 124)	275	280	281	287
Sandisfield . . .	240, 241	268	—	278	280	283	290
Sandwich . . .	204, 205	267	270 (line 50)	276	280	282	289
Saugus . . .	88, 89	128	131 (line 74)	132	134	134	138
Savoy . . .	248, 249	269	271 (line 142)	278	280	283	291

Tabular Index: For Towns—Concluded.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	160, 161	266	270 (line 8)	274	280	281	286
Seekonk	144, 145	266	270 (line 55)	273	280	281	286
Sharon	156, 157	266	270 (line 37)	273	280	281	286
Sheffield	194, 195	267	-	275	280	283	288
Shelburne	198, 199	267	-	276	280	283	288
Sherborn	220, 221	268	-	277	280	283	289
Shirley	174, 175	266	271 (line 100)	274	280	281	287
Shrewsbury	112, 113	129	130 (line 24)	133	134	135	139
Shutesbury	252, 253	269	-	278	280	283	291
Somerset	120, 121	129	130 (line 8)	133	134	135	139
Southampton	222, 223	268	270 (line 9)	277	280	283	289
Southborough	178, 179	267	270 (line 2)	275	280	281	287
Southbridge	90, 91	128	131 (line 72)	132	134	134	138
South Hadley	112, 113	129	130 (line 27)	133	134	135	139
Southwick	202, 203	267	270 (line 5)	276	280	282	289
Spencer	114, 115	129	130 (line 34)	133	134	135	139
Sterling	200, 201	267	272 (line 164)	276	280	283	288
Stockbridge	190, 191	267	271 (line 80)	275	280	282	288
Stoneham	98, 99	128	130 (line 47)	132	134	135	138
Stoughton	104, 105	129	130 (line 19)	133	134	135	139
Stow	214, 215	268	271 (line 126)	276	280	282	289
Sturbridge	188, 189	267	272 (line 156)	275	280	282	288
Sudbury	212, 213	268	270 (line 23)	276	280	282	289
Sunderland	212, 213	268	270 (line 33)	276	280	282	289
Sutton	180, 181	267	271 (line 152)	275	280	281	287
Swampscott	96, 97	128	130 (line 36)	132	134	135	138
Swansea	150, 151	266	270 (line 56)	273	280	281	286
Templeton	148, 149	266	270 (line 41)	273	280	281	286
Tewksbury	120, 121	129	131 (line 81)	133	134	135	139
Tisbury	198, 199	267	270 (line 36)	276	280	282	288
Tolland	256, 257	269	271 (line 119)	279	280	283	291
Topsfield	220, 221	268	-	277	280	283	289
Townsend	190, 191	267	271 (line 130)	275	280	283	288
Truro	236, 237	268	272 (line 158)	278	280	283	290
Tyngsborough	206, 207	267	271 (line 117)	276	280	283	289
Tyringham	252, 253	269	-	278	280	283	291
Upton	184, 185	267	-	275	280	282	288
Uxbridge	114, 115	129	131 (line 71)	133	134	135	139
Wakefield	86, 87	128	130 (line 6)	132	134	134	138
Wales	244, 245	269	-	278	280	283	291
Walpole	106, 107	129	130 (line 22)	133	134	135	139
Ware	106, 107	129	130 (line 67)	133	134	135	139
Wareham	118, 119	129	131 (line 82)	133	134	135	139
Warren	152, 153	266	270 (line 65)	273	280	281	286
Warwick	242, 243	269	270 (line 62)	278	280	283	291
Washington	254, 255	269	270 (line 60)	279	280	283	291
Watertown	82, 83	128	130 (line 25)	132	134	134	138
Wayland	164, 165	266	271 (line 97)	274	280	281	287
Webster	90, 91	128	130 (line 15)	132	134	135	138
Wellesley	94, 95	128	130 (line 23)	132	134	135	138
Wellfleet	226, 227	268	271 (line 153)	277	280	283	290
Wendell	246, 247	269	-	278	280	283	291
Wenham	216, 217	268	271 (line 125)	277	280	282	289
Westborough	114, 115	129	130 (line 65)	133	134	135	139
West Boylston	180, 181	267	271 (line 151)	275	280	281	287
West Bridgewater	158, 159	266	271 (line 90)	273	280	281	286
West Brookfield	210, 211	268	271 (line 78)	276	280	282	289
Westford	154, 155	266	270 (line 54)	273	280	281	286
Westhampton	242, 243	269	-	278	280	283	291
Westminster	186, 187	267	271 (line 155)	275	280	282	288
West Newbury	196, 197	267	-	275	280	282	288
Westport	158, 159	266	270 (line 15)	273	280	281	286
West Springfield	146, 147	266	271 (line 113)	273	280	281	286
West Stockbridge	84, 85	128	130 (line 9)	132	134	134	138
West Tisbury	216, 217	268	271 (line 88)	277	280	282	289
Westwood	250, 251	269	-	278	280	283	291
Weymouth	182, 183	267	-	275	280	281	287
Whately	84, 85	128	130 (line 52)	132	134	134	138
Whitman	214, 215	268	271 (line 132)	276	280	282	289
Whitman	104, 105	129	130 (line 46)	133	134	135	139
Williamburg	168, 169	266	270 (line 29)	274	280	281	287
Williamstown	186, 187	267	272 (line 168)	275	280	282	288
Wilmington	152, 153	266	271 (line 91)	273	280	281	286
Winchendon	150, 151	266	270 (line 6)	273	280	281	286
Winchester	116, 117	129	130 (line 28)	133	134	135	139
Windsor	92, 93	128	130 (line 29)	132	134	135	138
Winthrop	240, 241	268	-	278	280	283	290
Worthington	84, 85	128	130 (line 55)	132	134	134	138
Wrentham	238, 239	268	-	278	280	283	290
Yarmouth	156, 157	266	271 (line 74)	273	280	281	286
Yarmouth	188, 189	267	270 (line 12)	275	280	282	288

The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION
DIVISION OF ACCOUNTS

TWENTY-SEVENTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1932, AND JANUARY 31, 1933

BY
THE COMMISSIONER OF CORPORATIONS AND TAXATION



PUBLICATION OF THIS DOCUMENT

APPROVED BY THE

COMMISSION ON ADMINISTRATION AND FINANCE

CONTENTS

	PAGE
LETTER OF TRANSMITTAL	i
INTRODUCTION	ii-vi
The debt burden	iv, v
The certification of town and district notes	v
The auditing of municipal accounts and the installation of accounting systems	v
Conclusion	v, vi
PLAN OF THE REPORT	vi-viii
ANALYSIS TABLES	ix-xxvii
PART I. CITIES	1-76
Fiscal Years of Cities	2
Division A: Summary of Financial Transactions	3-28
Division B: Receipts from Revenue	29-44
Division C: Payments for Maintenance and Interest	45-68
Division D: Indebtedness	69-74
Division E: Cash Balances	75, 76
PART II. TOWNS OVER 5,000 POPULATION	77-140
Division A: Summary of Financial Transactions	79-126
Division B: Indebtedness	127-136
Division C: Cash Balances	137-140
PART III. TOWNS UNDER 5,000 POPULATION	141-292
Division A: Summary of Financial Transactions	143-264
Division B: Indebtedness	265-284
Division C: Cash Balances	285-292
INDEX	293-299

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, June 1, 1934.

As Commissioner of Corporations and Taxation, I submit herewith the Twenty-seventh Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1932. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1932

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,*
State House, Boston.

SIR:—I submit herewith the Twenty-seventh Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1932 and January 31, 1933.

This report has been prepared on the same general plan as previous reports, and makes available comparable figures for all who are interested in governmental receipts and expenditures. A comparison of the data in this report with data given in the reports of previous years will show very definitely the trend of governmental costs and the need of efficiency and economies.

Referring to the tables "Revenue for Current Charges" and "Current Charges against Revenue" which follow, it will be noted that receipts from revenue for current charges have been reduced from \$290,523,610 to \$284,173,461, a reduction of \$6,350,149. Receipts from taxes show a decrease of \$12,622,707. Receipts from privileges, made up largely from the motor vehicle excise tax, show a decrease of \$1,446,813. The loss of revenue from taxes was offset partly by the distribution of gasoline taxes to cities and towns by the Commonwealth which is reflected in the increase of \$7,756,372 in grants and gifts for expenses. Departmental revenue shows an increase of \$1,753,618. The increase in departmental collections is really much greater since there is no receipt from the Boston Elevated Street Railway Company in 1932 to compare with the \$1,409,253 received in 1931. Public service enterprises show a decrease of \$1,242,591.

Of the current charges against revenue, general government shows a decrease of \$130,312, or 1.18 per cent. The total expense for this function, in spite of reductions in the past two years, is still 4.08 per cent greater than in the year 1929. Protection of persons and property shows a decrease of \$1,681,666, or 4.59 per cent; health and sanitation, \$281,197, or 1.50 per cent; highways, \$2,829,305, or 12.16 per cent; schools, \$3,424,617, or 4.50 per cent; libraries, \$265,113, or 6.39 per cent; recreation, \$959,403, or 14.13 per cent; public service enterprises, \$1,197,741, or 7.60 per cent; and cemeteries, \$126,772, or 8.75 per cent.

The following functions show increases in current charges: charities, \$16,078,669, or 50.88 per cent; soldiers' benefits, \$2,533,048, or 84.40 per cent; pensions, \$390,515, or 8.96 per cent; unclassified, \$707,520, or 19.35 per cent; and administration of trust funds, \$10,414, or 4.92 per cent. Interest shows an increase of \$2,973,036, or 15.55 per cent, and debt charges, including transfers to sinking funds, \$1,511,869, or 5.13 per cent.

The total current charges against revenue for 1932 show an increase over the previous year of \$13,308,945, or 4.66 per cent. The maintenance charges, aside from interest and debt, show an increase of \$8,824,040, but it will be noted that the increase in charities and soldiers' benefits alone amounted to \$18,611,717, which shows that economies have been effected in other departments to the amount of nearly \$10,000,000. The increase in unclassified payments is caused by the Boston Elevated deficiency assessed to cities and towns amounting to \$1,783,600.

A comparison of revenue for current charges and current charges against revenue for the years 1931 and 1932 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of each function of government as compared with total expenditures, as well as the outlays for these years, will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1931	1932	PERCENTAGES	
			1931	1932
Taxes	\$227,774,165	\$215,151,458	78.40	75.71
Licenses and permits	820,045	721,127	0.28	0.25
Fines and forfeits	511,455	350,865	0.18	0.12
Grants and gifts (for expenses)	7,318,804	15,075,176	2.52	5.31
All other general revenue	14,869	11,422	0.01	1-
Special assessments (for expenses)	920,338	960,675	0.32	0.34
Privileges	7,099,593	5,652,780	2.44	1.99
Departmental	11,352,285	13,105,903	3.91	4.61
Public service enterprises	28,394,377	27,151,786	9.77	9.56
Cemeteries	962,722	926,435	0.33	0.33
Interest	5,079,977	4,971,589	1.75	1.75
Premiums	274,980	94,245	0.09	0.03
TOTALS	\$290,523,610	\$284,173,461	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1931	1932	PERCENTAGES	
			1931	1932
General government	\$11,019,799	\$10,889,487	3.86	3.65
Protection of persons and property	36,639,849	34,958,183	12.84	11.70
Health and sanitation	18,772,356	18,491,159	6.58	6.19
Highways	23,264,801	20,435,496	8.15	6.84
Charities	31,603,832	47,682,501	11.07	15.96
Soldiers' benefits	3,001,414	5,534,462	1.05	1.85
Schools	76,102,806	72,678,189	26.67	24.33
Libraries	4,147,179	3,882,066	1.45	1.30
Recreation	6,789,440	5,830,037	2.38	1.95
Pensions	4,359,708	4,750,223	1.53	1.59
Unclassified	3,656,205	4,363,725	1.28	1.46
Public service enterprises	15,755,069	14,557,328	5.52	4.88
Cemeteries	1,448,860	1,322,088	0.51	0.44
Administration of trust funds	211,547	221,961	0.07	0.08
Maintenance and operation	\$236,772,865	\$245,596,905	82.96	82.22
Interest	19,124,466	22,097,502	6.70	7.40
Debt from revenue	28,540,033	29,898,683	10.00	10.01
Transfers to sinking funds from revenue	957,809	1,111,028	0.34	0.37
TOTALS	\$285,395,173	\$298,704,118	100.00	100.00

Expenditures for Outlays.

CLASSIFICATION.	1931	1932
Departmental	\$64,507,402.84	\$32,871,408.95
General government	774,977.51	618,733.60
Protection of persons and property	2,894,271.33	1,613,853.71
Health and sanitation	8,500,544.66	5,816,708.27
Highways	21,398,564.30	11,046,627.37
Charities	1,646,660.91	1,634,422.24
Schools	14,582,694.52	8,327,011.67
Libraries	656,219.69	167,121.98
Recreation	3,248,895.01	1,320,614.56
Unclassified	804,574.91	2,326,315.55
Public service enterprises	18,263,563.66	12,678,881.09
Electric light	1,105,255.53	775,667.78
Water	9,534,777.81	3,704,688.58
All other	7,618,530.32	8,198,524.73
Cemeteries	163,166.18	103,760.70
TOTALS	\$72,919,122.68	\$45,654,050.74

Expenditures for outlays shown in the preceding table have been provided for largely by non-revenue funds, although a portion of the cost has been financed from revenue sources. Outlays include expenditures for any work of construction, public improvement, or additional equipment which increases the visible assets of the municipality.

The line of demarcation between current charges against revenue and outlays is admittedly often exceedingly difficult to draw; generally, however, if the improvement or equipment will last for several years, or is an object for which a loan might be issued under our indebtedness statute, the cost of the same may properly be regarded as an outlay. It will be noted that the expenditures for outlays have been reduced by \$27,265,072 from the outlays shown for the year 1931.

The tables showing revenue for current charges, current charges against revenue, and excess or deficiency of revenue are shown on pages x to xiii. A deficiency of revenue collections in the year 1932 is shown in 36 of the 39 cities, making a net deficiency for the entire group of cities of \$15,410,111. There is also a deficiency in 39 of the 83 towns over 5,000 in population. This is offset by the excess of revenue in the remaining 44 towns, so that for the entire group of large towns there remains an excess of revenue collections of \$383,499. The returns from which these tables are prepared are made upon a cash basis. Under normal conditions, such returns, considered over a period of years, give a true picture of the methods of financing the activities of the municipalities. For the year 1932 conditions were so abnormal that the revenues receivable were greatly in excess of the cash collections, so that to the extent of this deficiency in collections, it was necessary for many municipalities to draw on the surpluses accumulated during previous years.

THE DEBT BURDEN.

The net funded or fixed debt of all municipalities at the close of the year 1932 was \$311,892,390, a decrease from the preceding financial year of \$4,758,233, or 1.50 per cent. The assessed valuation of taxable property decreased \$232,781,231, or 3.13 per cent. The debt figures reported here for the close of the financial year 1932 should not be confused with figures previously reported for the calendar year 1932. On page 2 of this report will be found the date of the fiscal year ending of the cities. In all towns the fiscal year ends on December 31.

The total net funded or fixed debt January 1, 1934, which is shown in the tables on pages xxi to xxvii, was \$316,745,605, an increase of \$5,078,860 over the debt on January 1, 1933, or 1.63 per cent. Of this amount, \$4,246,356 represents an increase in general debt. Included in the general debt were Emergency Finance loans issued on account of tax titles under the provisions of Chapter 49 of the Acts of 1933, amounting on December 31, 1933, to \$5,626,564.65; Municipal Relief loans issued under the provisions of Chapter 307, Acts of 1933, amounting to \$12,212,053.23; and the public welfare loan of \$4,100,000, issued under the provisions of Chapter 159 of the Acts of 1933. The aggregate of the relief loans was \$16,312,053.23, and the net reduction in loans for general permanent improvements was \$17,692,261.62, so that if we were to exclude from the general debt the tax title loans, which are offset by thoroughly good assets, we should have an actual reduction in general debt of \$1,380,208.39.

The net increase in public service enterprise loans was only \$832,503. The debt for traffic tunnel in the city of Boston aggregating \$17,200,000, of which \$4,200,000 was issued in 1933, is included in the total public service enterprise debt.

For cities, the total of the net funded or fixed debt of all classes was \$270,188,361, an increase of \$8,922,616, or 3.42 per cent; for the towns over 5,000 population the debt was \$35,851,805, a decrease of \$2,991,875, or 7.70 per cent; for the towns under 5,000 population the debt was \$10,705,439, a decrease of \$851,881, or 7.37 per cent.

Loans in anticipation of revenue of 1933 and prior years, outstanding January 1, 1934, aggregated \$62,912,671, but to meet these loans there were unpaid taxes of 1933 amounting to \$74,248,791; unpaid taxes of 1932 of \$14,023,932; and unpaid taxes of prior years of \$2,285,260, making a total of \$90,557,983. The statute which provides for the assessment of property as of April 1 for taxes payable October 15 makes it necessary in most cases that there shall be temporary loans in anticipation of the collection of taxes. These loans are usually for a short period of time, which, under the general laws, cannot exceed one year. Under Chapter 3 of the Acts of 1933, some loans were extended for an additional six months.

The tables on pages xix and xx show the total debt, the sinking funds and the net funded or fixed debt for each year from 1910 to 1932, the assessed valuation, and the yearly increase or decrease in valuation and debt. There is also shown the ratio of net funded or fixed debt to assessed valuation for each year. For the first time since

1918 the total net funded debt at the close of the year 1932 showed a decrease from the amount at the end of the previous year. The percentage of decrease was 1.50 per cent, but the assessed valuation for 1932 showed a greater percentage of decrease, so that the ratio of net funded or fixed debt to assessed valuation for the year 1932 is greater than the ratio for the year 1931.

It will be noted that the ratio of net funded or fixed debt to valuation of 4.33 per cent is higher than at any time since the publication of these reports.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The amount of borrowing by towns by the issuance of town notes is constantly increasing. The data collected for use in connection with this report and the records of town notes issued are being used constantly throughout the year by investors in municipal securities. Information relative to tax levies, tax rates, uncollected taxes, outstanding indebtedness, both funded or fixed and temporary, are proving to be of great service to investors and the general public.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,850.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 . . .	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934 ¹ . . .	1,885	25,479,450.00	335	625,126.69	2,220	26,104,576.69

¹ To June 1.

THE AUDITING OF ACCOUNTS AND INSTALLATION OF ACCOUNTING SYSTEMS.

During the past year one system of accounts has been installed bringing the total to 214 cities, towns and districts now operating under the uniform system of accounts. Audits have been made in 197 cities and towns during the year and assistance rendered to accounting and financial officers in 13 other towns.

The work of making the audits has been more complicated owing to the conditions under which municipalities are operating. Much of the work of the accountants of this Division is necessarily devoted to assisting and advising the officials as to the best way of meeting some of their problems and the reports received from officials, both by letter and verbally, indicate that the services of our accountants have been helpful and appreciated.

To the accountants engaged in this branch of the work I wish to express my appreciation of the efficient way in which they have performed their respective duties.

CONCLUSION.

The work of the Division has been materially increased during the past year due perhaps to the unprecedented financial situation which confronted our cities and towns. The municipality necessarily reflects home conditions, and feeling the need for sacrifice

in home service naturally expected the same in public service. The interest displayed in the public service by the numerous associations as well as individuals insures, I believe, a better and more economical government.

This report, when compared with other similar reports, shows that economies have been practiced, but whether they have been carried to such an extent as to cause great curtailment in service, which is very necessary, is of course a debatable question; however, I am confident that our public officials have cooperated in every way to give the best possible within the means at hand, and the taxpayer's position has received more consideration than at any time during my period of public service. At the same time our city and town financial structure has been kept in a sane and sound condition.

The Division has been pressed, not only to give increased service both in the field and office, but also, in addition, has suffered a very great loss in the death of Mr. Edward H. Fenton, Chief Accountant and Assistant Director, who gave unstintingly the best years of his life to the work of the Division and did his work so well as to leave a record of achievements that will not be forgotten either by his associates or the public officials with and for whom he worked for twenty-five years.

I wish to express my deep appreciation of the valued suggestions and support given by Mr. Henry F. Long, Commissioner of Corporations and Taxation; to the entire force of the Division and especially to Miss Hannah M. Varney, in general charge of the clerical work and the preparation of the tabulations of this report.

Respectfully submitted,

THEODORE N. WADDELL,

Director of Accounts.

STATE HOUSE, Boston, June 1, 1934.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 83 towns having a population of 5,000 or over; and (III) the 233 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows:— (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the United States Census of 1930, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments,

from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 81.3 per cent is from general revenue sources and 18.7 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 81.8 per cent from general and 18.2 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$18,007,050.31, of which \$8,460,258.47, or 47.0 per cent, was interest on the general debt; \$3,446,653.47, or 19.1 per cent, was interest on revenue and other temporary loans; and the remaining \$6,100,138.37, or 33.9 per cent was for interest on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1932, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed

debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1932 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State and County on their account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1932 was \$1,408,834.51.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of miscellaneous items and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1932.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-125), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 128-135, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 138, 139) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
- II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
- III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
- IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1930, 1931, and 1932
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
- V. Net Debt January 1, 1934, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population

Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1930)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1928	1929	1930	1931	1932	1928	1929
BOSTON .	\$73,079,681	\$71,971,423	\$80,365,769	\$77,661,407	\$76,219,483	\$66,854,963	\$69,818,603
WORCESTER .	13,263,729	13,728,417	13,646,621	13,930,499	13,083,025	11,862,452	12,489,410
SPRINGFIELD .	11,093,448	11,202,666	11,705,066	11,379,769	11,246,725	10,011,888	10,319,667
FALL RIVER .	7,588,919	6,899,069	6,022,028	6,781,324	5,927,911	7,294,395	7,262,469
CAMBRIDGE .	7,604,784	8,014,956	8,611,326	7,429,219	8,480,905	7,737,968	7,983,647
NEW BEDFORD .	6,908,827	7,649,357	7,175,213	6,742,409	6,103,646	7,538,357	7,271,477
SOMERVILLE .	4,408,072	4,490,945	4,776,128	4,765,246	5,215,535	3,952,716	4,151,610
LYNN .	5,013,771	5,264,758	5,551,753	5,409,102	5,833,348	4,965,225	5,155,408
LOWELL .	5,330,166	5,241,815	5,523,230	5,075,762	4,983,859	5,403,394	5,230,876
LAWRENCE .	4,546,145	4,548,940	4,751,683	4,534,930	4,492,747	4,506,429	4,464,162
QUINCY .	4,595,007	5,090,296	5,366,908	5,325,794	4,947,556	4,318,349	4,610,180
NEWTON .	4,757,371	5,212,458	5,597,276	5,591,730	5,009,508	4,413,304	4,658,102
BROCKTON .	3,500,306	3,671,176	3,754,775	3,817,436	3,680,160	3,331,083	3,450,813
MEDFORD .	2,735,474	2,823,450	3,013,332	3,098,246	3,313,556	2,754,908	2,871,677
MALDEN .	2,690,038	2,722,263	3,083,697	3,155,994	3,103,773	2,653,769	2,836,089
HOLYOKE .	4,764,061	4,851,590	4,797,796	4,705,993	4,639,256	4,501,549	4,523,520
PITTSFIELD .	2,345,265	2,533,966	2,542,869	2,696,841	2,490,937	2,201,697	2,326,004
HAVERHILL .	2,519,522	2,641,021	2,668,315	2,673,761	2,601,322	2,419,929	2,510,057
EVERETT .	2,217,865	3,143,943	3,013,721	3,042,285	3,362,536	2,542,801	2,783,947
CHELSEA .	2,691,376	2,855,579	2,818,137	3,141,933	2,692,977	2,709,076	2,660,360
CHICOPEE .	2,493,447	2,521,169	2,570,805	2,715,435	2,468,082	2,222,182	2,418,680
SALEM .	2,325,490	2,384,228	2,452,044	2,359,397	2,360,452	2,069,239	2,106,401
FITCHBURG .	2,426,027	2,500,031	2,498,524	2,353,513	2,295,336	2,300,063	2,399,431
WALTHAM .	2,248,566	2,298,436	2,421,401	2,521,391	2,243,214	2,081,136	2,222,858
TAUNTON .	2,367,939	2,413,285	2,392,179	2,410,088	2,375,454	2,241,218	2,286,449
REVERE .	1,243,441	2,563,362	1,944,115	2,065,840	1,929,359	1,848,147	1,938,085
BEVERLY .	1,617,905	1,662,871	1,780,536	1,692,013	1,712,214	1,519,747	1,524,726
NORTHAMPTON .	1,076,248	1,132,406	1,181,351	1,172,174	1,092,981	955,948	984,734
GLOUCESTER .	1,401,499	1,554,260	1,549,057	1,450,369	1,500,143	1,406,873	1,467,152
MELROSE .	1,272,313	1,387,771	1,522,253	1,495,570	1,475,209	1,220,797	1,295,314
LEOMINSTER .	944,940	999,821	1,036,335	1,000,867	1,001,038	926,576	936,881
ATTLEBORO .	1,088,122	1,101,838	1,131,661	1,181,771	1,233,371	1,015,089	1,051,260
NORTH ADAMS .	924,599	997,737	1,002,921	959,336	871,041	878,911	924,260
PEABODY .	1,459,246	1,574,297	1,606,035	1,610,412	1,499,392	1,422,065	1,515,117
WESTFIELD .	1,423,347	1,495,141	1,425,844	1,399,065	1,393,712	1,207,675	1,316,478
WOBURN .	1,024,709	967,237	999,386	1,183,764	1,128,327	935,375	959,632
GARDNER .	906,814	943,582	886,688	912,910	855,537	799,030	782,204
MARLBOROUGH .	755,830	775,775	795,632	809,253	776,113	759,665	772,183
NEWBURYPORT .	560,943	603,682	596,688	618,725	669,396	552,416	583,207
39 Cities	\$199,215,252	\$204,435,017	\$214,579,101	\$210,871,573	\$206,309,136	\$188,337,404	\$194,865,130

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
1930	1931	1932	1928	1929	1930	1931	1932
\$73,303,810	\$77,237,585	\$82,939,404	+\$6,224,718	+\$2,152,820	+\$7,061,959	+\$423,822	-\$6,719,921
12,983,160	13,459,098	14,353,161	+1,401,277	+1,239,007	+663,461	+471,401	-1,270,136
10,312,074	11,703,274	12,177,397	+1,081,560	+882,999	+1,392,992	-323,505	-930,672
7,454,135	7,027,194	6,283,631	+294,524	-363,400	-1,432,107	-245,870	-355,720
8,497,857	6,615,296	8,931,533	-133,184	+29,309	+113,469	+813,923	-450,628
7,269,183	6,930,497	6,550,390	-629,530	+377,880	-93,970	-188,088	-446,744
4,580,651	4,976,560	5,753,296	+455,356	+339,335	+195,477	-211,314	-537,761
5,321,065	5,849,762	6,359,445	+48,546	+109,350	+230,688	-440,660	-526,097
5,575,645	5,523,484	5,579,110	-73,228	+10,939	-52,415	-447,722	-595,251
4,541,470	4,768,183	4,456,417	+39,716	+84,778	+210,213	-233,253	+36,330
4,769,990	4,996,792	5,225,577	+276,658	+480,116	+596,918	+329,002	-278,021
4,949,985	4,998,554	5,174,972	+344,067	+554,356	+647,291	+593,176	-165,464
3,633,308	3,799,082	3,826,653	+169,223	+220,363	+121,467	+18,354	-146,493
3,117,890	3,272,321	3,589,020	-19,434	-48,227	-104,558	-174,075	-275,464
2,949,317	3,152,632	3,341,356	+36,269	-113,826	+134,380	+3,362	-237,583
4,684,375	4,803,597	4,888,295	+259,512	+328,070	+113,421	-97,604	-249,039
2,363,577	2,674,484	2,835,311	+143,368	+207,962	+179,292	+22,357	-344,374
2,618,330	2,794,668	2,724,593	+99,593	+130,964	+49,985	-120,907	-123,271
3,067,876	3,214,506	3,404,027	-324,936	+359,996	-54,155	-172,221	-41,491
2,762,533	2,842,113	2,785,466	-17,700	+195,219	+55,604	+299,820	-92,489
2,565,806	2,714,922	2,768,803	+271,265	+102,489	+4,999	+513	-300,721
2,216,813	2,362,320	2,369,112	+256,251	+277,827	+235,231	-2,923	-8,660
2,329,316	2,441,707	2,322,562	+125,964	+100,600	+169,208	-88,194	-27,226
2,431,763	2,751,913	2,605,435	+167,430	+75,578	-10,359	-230,522	-362,221
2,341,332	2,351,456	2,256,006	+126,721	+126,836	+50,847	+58,632	+119,448
2,008,197	2,171,607	2,172,891	-604,706	+625,277	-64,082	-105,767	-243,532
1,570,143	1,628,460	1,711,172	+98,158	+138,145	+210,393	+63,553	+1,042
1,062,761	1,123,172	1,141,277	+120,300	+147,672	+118,590	+49,002	-48,296
1,449,190	1,539,756	1,611,415	-5,374	+87,108	+99,867	-89,387	-111,272
1,366,552	1,396,481	1,480,959	+51,516	+92,457	+155,701	+99,089	-5,750
988,847	1,013,952	1,078,732	+18,364	+62,940	+47,488	-13,085	-77,694
1,096,652	1,155,620	1,326,205	+75,033	+50,578	+35,009	+26,151	-92,834
953,868	1,029,449	1,062,872	+45,688	+73,477	+49,053	-70,113	-191,831
1,541,103	1,580,387	1,576,846	+37,181	+59,180	+64,932	+30,025	-77,454
1,380,136	1,399,950	1,445,296	+215,672	+178,663	+45,708	-885	-51,584
1,070,425	1,215,359	1,150,754	+89,334	+7,605	-71,039	-31,595	-22,427
807,150	877,561	865,110	+107,784	+161,378	+79,538	+35,349	-9,573
793,239	844,544	849,114	-3,835	+3,592	+2,393	-35,291	-73,001
608,798	673,708	745,632	+8,527	+20,475	-12,110	-54,983	-76,236
\$203,338,322	\$210,912,006	\$221,719,247	+\$10,877,848	+\$9,569,887	+\$11,240,779	-\$40,433	-\$15,410,111

Excess or Deficiency of Revenue: Towns over 5,000 Population.

Towns. (In order of Popu- lation, 1930)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE				EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1928	1929	1930	1931	1928	1929	1930	1931	1928	1929	1930	1931	1932
Brookline . . .	\$3,983,985	\$4,276,430	\$4,601,568	\$4,473,324	\$4,252,411	\$3,424,772	\$3,482,137	\$3,813,492	\$4,077,235	+\$794,293	+\$788,076	+\$396,089	-\$14,936
Arlington . . .	2,025,999	2,132,906	2,338,732	2,394,470	2,257,630	1,659,962	1,815,917	1,834,459	2,055,537	+\$16,989	+\$4,273	+\$338,933	+\$148,388
Watertown . . .	1,945,876	2,221,409	2,275,397	2,306,824	2,397,006	1,692,087	1,845,286	2,008,659	2,124,426	+\$70,113	+\$267,738	+\$182,308	+\$61,151
Frammingham . . .	1,331,421	1,541,640	1,500,608	1,441,845	1,412,628	1,239,980	1,267,513	1,346,123	1,435,865	+\$1,441	+\$13,285	+\$5,722	+\$1,237
Belmont . . .	1,502,186	1,649,187	1,787,653	1,794,393	1,678,907	1,186,696	1,282,098	1,383,602	1,507,413	+\$15,490	+\$40,051	+\$26,360	+\$50,134
Methuen . . .	929,268	870,105	1,003,609	960,917	885,619	851,638	898,343	940,007	912,473	+\$24,768	+\$10,417	+\$210,432	-\$13,674
Weymouth . . .	1,262,089	1,420,556	1,604,314	1,564,085	1,447,370	997,321	1,155,373	1,293,397	1,353,633	+\$1,450	+\$101,450	+\$99,906	+\$13,941
Winthrop . . .	860,290	904,428	893,648	892,605	829,322	741,378	761,000	802,098	822,933	+\$118,874	+\$76,512	+\$13,628	+\$1,181
West Springfield . . .	1,107,568	1,130,135	1,153,839	1,139,613	1,101,136	993,694	1,003,511	1,077,327	1,039,707	+\$111,456	+\$185,333	+\$141,292	+\$104,983
Milton . . .	1,118,896	1,267,944	1,367,022	1,277,391	1,265,142	1,007,440	1,082,611	1,120,531	1,136,099	+\$171,309	+\$128,843	+\$134,756	+\$50,552
Wakefield . . .	1,312,222	1,339,618	1,376,168	1,340,342	1,264,342	1,140,913	1,103,127	1,243,325	1,252,176	+\$200,794	+\$168,938	+\$164,675	+\$38,290
Braintree . . .	1,166,772	1,237,038	1,326,337	1,330,780	1,245,813	965,978	1,008,458	1,139,395	1,166,105	+\$177,756	+\$163,652	+\$28,832	+\$23,593
Greenfield . . .	924,232	957,479	933,980	905,402	929,974	746,476	793,827	831,371	876,370	+\$89,778	+\$114,381	+\$152,120	-\$6,486
Dedham . . .	808,027	881,075	960,382	999,002	1,045,717	718,249	766,694	808,262	906,378	+\$242,525	+\$198,819	+\$168,647	+\$23,106
Norwood . . .	553,351	591,941	588,356	596,062	623,044	471,309	480,093	569,555	595,092	+\$2,042	+\$11,848	+\$18,801	+\$970
Milford . . .	578,038	625,325	624,708	632,546	635,201	506,182	551,742	572,199	641,313	+\$71,856	+\$73,583	+\$52,509	+\$11,913
Saugus . . .	495,016	484,358	511,929	566,051	569,744	485,451	498,945	515,383	519,255	+\$9,565	+\$14,587	+\$46,796	+\$7,524
Southbridge . . .	775,735	862,939	819,077	886,682	894,593	759,176	810,659	828,716	860,019	+\$16,169	+\$52,280	+\$26,643	+\$7,705
Natick . . .	775,253	736,525	796,553	793,732	748,315	661,631	667,695	737,735	763,785	+\$113,622	+\$68,830	+\$29,947	+\$12,227
Plymouth . . .	462,338	513,021	527,842	551,243	547,037	455,330	518,078	537,682	572,278	+\$7,008	+\$9,840	+\$21,035	+\$14,011
Webster . . .	770,887	880,067	868,734	875,252	825,760	678,775	763,150	793,459	816,745	+\$92,112	+\$126,917	+\$75,275	+\$56,644
Danvers . . .	405,573	556,600	521,437	576,732	510,605	461,861	476,982	513,396	599,306	+\$8,041	+\$9,608	+\$2,574	+\$42,446
Clinton . . .	923,327	1,018,876	957,632	966,273	957,632	798,928	814,676	839,548	875,909	+\$94,200	+\$167,979	+\$81,743	+\$84,254
Winchester . . .	540,336	529,175	541,259	421,599	471,643	475,337	495,536	519,360	558,150	+\$33,639	+\$21,899	+\$136,551	-\$183,940
Adams . . .	470,177	588,751	405,927	543,221	512,296	390,277	434,906	510,440	522,919	+\$53,845	+\$15,513	+\$20,302	+\$2,661
Amesbury . . .	1,125,266	1,181,504	1,302,933	1,295,671	1,274,569	1,010,283	1,065,090	1,143,867	1,158,870	+\$114,983	+\$150,066	+\$136,801	+\$61,291
Wellesley . . .	431,173	473,426	496,783	435,171	439,878	398,632	403,482	430,949	543,386	+\$7,541	+\$23,834	+\$71,109	+\$29,513
Easthampton . . .	437,408	490,067	460,458	463,014	439,878	439,844	442,638	433,304	452,415	+\$4,436	+\$47,429	+\$10,599	+\$24,391
Farhaven . . .	664,871	773,702	909,152	960,131	899,874	573,668	639,593	697,390	810,108	+\$144,109	+\$11,762	+\$150,013	+\$49,272
Needham . . .	562,030	530,704	731,291	533,188	538,740	467,644	499,675	522,020	513,993	+\$1,380	+\$49,271	+\$19,195	+\$1,082
Attol . . .	674,663	731,800	742,975	735,071	708,443	617,980	632,164	720,117	717,690	+\$50,583	+\$3,733	+\$4,658	+\$10,007
Swampscott . . .	573,594	599,132	600,272	600,491	576,119	493,392	485,867	530,839	543,986	+\$80,202	+\$113,275	+\$5,465	+\$188
North Attleborough . . .	534,165	586,981	605,014	592,126	596,627	486,467	525,343	596,379	606,764	+\$47,698	+\$1,638	+\$14,638	-\$7,688
Stonham . . .	588,370	624,492	633,330	593,221	558,957	494,005	503,152	522,081	522,081	+\$116,340	+\$1,400	+\$1,140	+\$39,102
Andover . . .	911,370	939,634	984,159	1,010,150	1,010,150	831,965	866,685	893,949	929,255	+\$92,949	+\$90,210	+\$80,895	+\$107,501
Reading . . .	341,774	341,587	373,349	409,220	361,498	330,997	326,280	367,320	362,222	+\$11,777	+\$16,297	+\$16,029	+\$24,301
Northbridge . . .	405,641	356,268	419,209	388,986	356,080	348,910	353,169	370,283	369,980	+\$56,731	+\$3,099	+\$48,926	+\$19,074
Palmer . . .	742,501	836,637	854,551	858,256	846,034	696,320	760,693	774,326	805,195	+\$85,944	+\$73,725	+\$33,061	+\$37,430

P.D. 79.												xiii	
Bridgewater	287,241	287,863	286,018	287,396	286,862	282,084	284,566	291,311	294,245	308,430	+15,182	+3,151	-11,568
Ludlow	394,172	410,920	473,941	416,158	421,942	351,414	358,933	481,292	418,463	458,591	+42,758	+31,967	-36,649
Dartmouth	432,635	475,615	473,987	444,113	447,350	431,999	433,537	465,473	448,248	488,248	-636	+42,078	-4,132
Marblehead	768,574	807,145	830,309	889,243	825,263	604,189	663,623	723,276	746,572	807,416	+104,385	+113,522	+17,847
Middleborough	578,717	595,993	597,596	559,382	533,826	583,787	548,411	599,661	599,661	524,585	+64,857	+49,667	+12,215
Hudson	497,040	518,989	505,158	474,130	496,228	426,964	430,413	452,160	448,166	485,438	+70,440	+88,576	+13,790
Stoughton	339,512	368,526	378,585	378,585	388,652	312,478	330,365	356,069	371,383	393,656	+15,199	+9,147	-4,704
Montague	363,830	394,817	384,688	370,028	388,265	312,851	343,846	368,067	389,658	401,079	+51,079	+34,140	+1,961
Whitman	330,258	340,574	361,634	345,799	348,982	329,349	328,046	319,413	326,430	344,389	+909	+19,369	+4,663
Rockland	327,880	340,935	374,718	376,615	342,009	310,600	342,843	341,073	364,289	334,891	+17,820	-1,908	+7,118
Concord	561,283	647,385	654,281	654,281	604,408	515,205	536,176	576,983	601,276	611,276	+46,078	+110,628	+3,132
Ware	273,364	296,018	285,741	277,681	289,247	269,515	281,865	287,923	298,347	305,774	+3,849	+7,818	-16,487
Walpole	513,232	547,606	507,099	530,383	508,824	429,767	469,431	486,379	544,227	544,227	+83,475	+80,720	+24,597
Barnstable	529,755	592,596	634,143	582,076	554,650	473,606	404,182	486,566	496,061	489,002	+156,149	+188,414	+65,648
Maynard	282,208	293,779	268,892	292,726	292,726	228,776	242,272	281,076	288,788	313,944	+28,980	+39,936	-21,218
Agawam	342,667	361,947	384,455	328,465	350,963	283,581	305,784	318,117	340,171	370,525	+59,086	+66,163	-19,562
Grafton	215,268	265,581	242,932	246,505	240,854	229,999	225,080	248,003	256,444	276,333	+18,721	+7,333	-15,500
Franklin	394,127	360,892	399,739	388,049	369,254	330,571	347,922	360,883	371,176	397,436	+63,566	+21,970	-28,182
Chelmsford	265,942	270,631	270,631	266,830	279,449	250,672	255,514	260,373	286,610	264,876	+15,270	+26,727	+14,573
North Andover	336,975	377,880	371,316	361,512	372,706	339,815	347,268	366,068	347,767	361,828	-2,840	+30,612	+10,878
Milbury	232,747	260,608	279,866	264,065	262,430	218,295	225,903	264,501	264,501	296,239	+14,452	+24,705	-43,809
Dracut	208,442	207,381	229,200	209,578	241,838	196,181	220,492	226,304	229,030	227,833	+12,261	+4,889	-19,452
Shrewsbury	420,595	448,965	485,277	442,538	444,237	385,040	409,852	422,257	426,483	463,071	+55,555	+63,020	-18,834
South Hadley	319,449	366,104	361,224	361,655	344,372	291,277	297,155	313,391	340,355	374,628	+28,172	+58,949	-30,256
Hingham	585,709	552,336	606,484	638,654	571,462	508,720	457,911	534,403	545,255	546,143	+77,079	+94,425	+25,319
Randolph	226,146	250,880	256,738	274,638	273,276	182,075	190,665	234,575	253,305	277,659	+44,071	+60,255	-4,383
Westborough	184,371	186,746	187,823	225,861	217,449	170,354	181,621	207,001	223,989	230,435	+14,017	+5,225	-12,941
Mansfield	463,053	473,278	476,928	467,118	492,970	417,400	445,041	431,980	449,859	426,600	+45,605	+28,227	-3,690
Uxbridge	258,024	288,563	286,484	300,147	278,717	244,384	252,965	263,019	274,911	259,090	+13,430	+35,888	+19,627
Spencer	213,210	223,663	211,981	222,309	229,023	189,666	194,275	200,355	225,763	234,257	+23,564	+29,388	-3,524
Winchendon	271,596	312,520	306,994	273,919	299,091	205,554	281,936	285,163	323,027	346,124	+6,042	+30,584	-47,033
Auburn	223,223	238,274	238,490	242,411	242,411	216,769	240,638	260,047	269,809	289,809	+7,404	+7,636	-27,368
Great Barrington	267,725	316,913	329,452	313,584	271,515	266,003	282,776	311,635	308,815	336,815	+21,625	+36,910	-37,300
Amherst	270,292	291,799	307,588	317,333	298,200	240,330	266,413	287,378	304,836	294,298	+5,962	+25,386	+8,902
Billerica	331,706	349,072	369,799	342,095	320,940	318,017	334,472	367,725	373,472	367,725	+10,766	+31,055	-25,630
Abington	271,146	277,806	298,020	263,519	279,607	255,875	259,061	271,535	283,659	268,030	+15,271	+18,745	+11,577
Canton	330,814	362,990	374,054	363,154	354,015	291,587	314,358	336,133	346,672	348,600	+39,297	+48,692	-5,415
Wareham	289,799	314,195	332,602	309,150	327,164	253,273	268,553	285,379	271,973	332,664	+36,526	+45,642	-5,600
Ipswich	387,943	401,879	388,792	376,711	376,711	345,237	330,395	327,077	373,270	380,090	+25,799	+26,098	-3,379
Tewksbury	132,259	139,840	142,059	142,059	142,059	122,922	127,301	134,525	132,089	132,089	-	+16,027	+9,970
Somerset	363,953	340,415	341,973	311,811	311,811	296,967	298,637	308,619	314,872	314,872	-	+41,778	-3,061
Orange	236,362	246,488	270,668	254,373	261,463	235,600	255,179	268,019	248,709	258,620	+762	+9,490	+2,843
Foxborough	241,117	249,680	229,858	255,557	255,557	-	216,471	219,030	221,630	249,658	-	+24,646	+5,899
Easton	227,439	231,746	243,889	248,115	218,821	187,165	190,292	216,516	228,873	225,981	+40,274	+14,454	-7,160
83 Towns	\$50,081,201	\$54,831,492	\$56,943,029	\$56,286,395	\$54,947,811	\$44,054,756	\$47,427,257	\$50,567,043	\$52,760,778	\$54,564,312	+ \$6,026,445	+ \$7,404,235	+ \$383,499

1 Included in 1929 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of Population, 1930)	TOTALS		PERCENTAGES		Debt Requirements	Interest	PERCENTAGES		Debt Requirements
		Maintenance	Interest	Maintenance	Interest					
BOSTON	.	\$82,939,404.48	\$67,772,197.43	\$8,031,112.79	\$7,136,094.26	81.7	9.7	81.7	9.7	8.6
WORCESTER	.	14,353,161.11	11,884,047.80	781,413.31	1,687,700.00	82.8	5.4	82.8	5.4	11.8
SPRINGFIELD	.	12,177,397.25	10,120,279.53	867,617.72	1,189,500.00	83.1	7.1	83.1	7.1	9.8
FALL RIVER	.	6,283,630.74	4,439,328.71	624,302.03	1,220,000.00	70.7	9.9	70.7	9.9	19.4
CAMBRIDGE	.	8,931,533.21	7,273,580.88	716,450.68	941,501.65	81.4	8.0	81.4	8.0	10.6
NEW BEDFORD	.	6,590,390.29	4,913,883.30	622,506.99	1,014,000.00	75.0	9.5	75.0	9.5	15.5
SOMERVILLE	.	5,753,296.31	4,941,001.48	442,615.77	369,679.06	85.9	7.7	85.9	7.7	6.4
LYNN	.	6,359,444.90	5,078,671.23	518,198.91	762,574.76	79.9	8.1	79.9	8.1	12.0
LOWELL	.	5,579,109.73	4,441,990.56	401,549.17	735,570.00	79.6	7.2	79.6	7.2	13.2
LAWRENCE	.	4,456,416.89	3,499,948.24	336,526.54	619,942.11	78.5	7.6	78.5	7.6	13.9
QUINCY	.	5,225,576.57	3,810,150.94	477,834.38	937,591.25	72.9	9.2	72.9	9.2	17.9
NEWTON	.	5,174,971.67	4,248,189.22	371,544.29	555,238.16	82.1	7.2	82.1	7.2	10.7
BROCKTON	.	3,826,653.40	3,061,043.20	252,760.20	512,850.00	80.0	6.6	80.0	6.6	13.4
MEDFORD	.	3,589,019.94	2,749,738.55	325,769.59	513,511.80	76.6	9.1	76.6	9.1	14.3
MAIDEN	.	3,341,355.76	2,761,259.73	252,592.22	327,503.81	82.6	7.6	82.6	7.6	9.8
HOLYOKE	.	4,888,295.19	4,005,527.03	285,268.16	597,500.00	82.0	5.8	82.0	5.8	12.2
PITTSFIELD	.	2,835,310.99	2,264,000.59	174,810.40	396,500.00	79.8	6.2	79.8	6.2	14.0
HAVERHILL	.	2,724,592.97	2,409,428.20	112,164.77	203,000.00	88.4	4.1	88.4	4.1	7.5
EVERETT	.	3,404,027.46	2,681,885.47	302,144.78	419,997.21	78.8	8.9	78.8	8.9	12.3
CHICPEE	.	2,785,466.40	2,320,690.39	231,585.21	233,190.80	83.3	8.3	83.3	8.3	8.4
CHICPEE	.	2,768,803.16	2,189,593.63	149,459.53	429,750.00	79.1	5.4	79.1	5.4	15.5
SALEM	.	2,369,111.56	2,022,168.44	118,943.12	228,000.00	85.4	5.0	85.4	5.0	9.6
FITCHBURG	.	2,322,561.95	1,952,135.60	136,726.35	233,700.00	84.0	5.9	84.0	5.9	10.1
WALTHAM	.	2,605,435.08	2,050,573.84	204,023.49	350,837.75	78.7	7.8	78.7	7.8	13.5
TAUNTON	.	1,749,711.41	1,479,711.41	165,712.67	340,582.17	77.6	7.3	77.6	7.3	15.1
REVERE	.	2,172,890.73	1,655,431.63	187,379.18	330,079.92	76.2	8.6	76.2	8.6	15.2
BEVERLY	.	1,711,171.77	1,484,849.14	80,322.63	146,000.00	86.8	4.7	86.8	4.7	8.5
NORTHAMPTON	.	1,711,171.77	1,484,849.14	80,322.63	146,000.00	86.8	4.7	86.8	4.7	8.5
GLoucester	.	1,611,415.07	1,245,949.38	122,090.69	243,375.00	77.3	7.6	77.3	7.6	15.1
MELROSE	.	1,480,958.71	1,118,447.58	127,272.16	235,238.97	75.5	8.6	75.5	8.6	15.9
LEOMINSTER	.	1,078,731.73	891,192.53	69,539.20	118,000.00	82.6	6.5	82.6	6.5	10.9
ATTLEBORO	.	1,326,204.76	1,151,869.68	61,835.08	112,500.00	86.8	4.7	86.8	4.7	8.5
NORTH ADAMS	.	1,062,872.30	916,232.44	45,594.86	101,045.00	86.2	4.3	86.2	4.3	9.5
PEABODY	.	1,576,846.13	1,367,766.76	78,076.37	131,000.00	84.1	5.0	84.1	5.0	10.9
WESTFIELD	.	1,445,293.91	1,215,989.75	72,706.16	156,600.00	83.7	5.0	83.7	5.0	8.3
WOBURN	.	1,150,753.93	847,992.40	102,337.06	200,424.47	73.7	8.9	73.7	8.9	17.4
GARDNER	.	863,109.67	753,366.27	40,243.40	71,500.00	87.1	4.6	87.1	4.6	8.3
MARLBOROUGH	.	849,114.35	630,477.34	57,637.01	161,000.00	74.2	6.8	74.2	6.8	19.0
NEWBURYPORT	.	745,631.84	602,844.54	25,287.30	117,500.00	80.8	3.4	80.8	3.4	15.8
39 Cities	.	\$221,719,246.71	\$179,569,658.25	\$18,007,050.31	\$24,142,538.15	81.0	8.1	81.0	8.1	10.9

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	TOWNS. (In order of Population, 1930)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline	\$4,267,347.48	\$3,474,726.43	\$308,898.89	\$483,722.16	81.4	7.3	11.3
Arlington	2,112,241.61	1,713,367.94	158,882.93	239,990.74	81.1	7.5	11.4
Watertown	2,335,855.19	1,819,007.67	208,771.85	278,075.67	79.2	8.9	11.9
Franklin	1,433,864.89	1,134,375.77	110,089.12	189,400.00	79.1	7.7	13.2
Barnstable	1,028,773.18	1,321,198.93	114,997.34	192,576.91	81.1	7.1	11.8
Barnstable	971,982.58	824,458.79	58,023.79	89,500.00	84.8	6.0	9.2
Weymouth	1,463,043.75	1,208,736.96	98,155.50	156,751.29	82.6	6.7	10.7
Weymouth	813,381.50	642,696.48	59,920.54	113,364.48	78.7	7.4	13.9
West Springfield	1,097,951.58	900,310.18	77,141.40	120,500.00	82.0	7.0	11.0
Milton	1,160,184.00	928,578.25	94,561.95	137,043.80	80.0	8.2	11.8
Wakefield	1,213,790.03	990,297.72	76,737.79	140,754.52	82.1	6.3	11.6
Worcester	1,207,523.19	994,858.56	78,500.69	134,163.94	82.4	6.5	11.1
Greenfield	907,416.07	815,248.75	33,167.32	59,000.00	89.8	3.7	6.5
Dedham	1,052,202.60	871,463.56	46,713.78	134,025.26	82.8	4.5	12.7
Norwood	1,264,124.19	990,933.73	84,455.85	188,734.61	78.4	6.7	14.9
Norwood	609,580.87	553,658.87	20,922.00	35,000.00	90.8	3.4	5.8
Saugus	623,288.09	571,421.42	25,866.13	26,030.54	91.7	4.1	4.2
Southbridge	562,219.68	502,207.68	16,962.00	43,050.00	89.3	3.0	7.7
Natick	902,297.85	753,577.65	59,009.70	89,710.50	83.5	6.5	10.0
Plymouth	760,541.78	697,813.80	21,561.32	41,166.66	91.8	2.8	5.4
Webster	533,025.69	445,198.18	32,827.51	55,000.00	83.5	6.2	10.3
Danvers	769,116.26	679,376.82	37,053.21	52,686.23	88.3	4.8	6.9
Clinton	552,851.30	535,148.80	11,202.50	6,500.00	96.8	2.0	1.2
Winchester	882,019.06	717,055.74	64,147.29	100,816.03	81.3	7.3	11.4
Adams	655,582.07	562,844.63	38,738.04	54,000.00	85.9	5.9	8.2
Amesbury	509,635.03	426,419.54	26,905.49	56,250.00	83.7	5.3	11.0
Wellesley	1,213,277.89	982,188.47	95,975.53	135,113.89	81.0	7.9	11.1
Easthampton	543,385.66	475,434.54	22,166.67	46,177.53	87.5	4.0	8.5
Fairhaven	464,269.41	413,967.74	26,998.67	28,135.00	89.2	4.8	6.0
Needham	850,602.34	600,324.63	76,928.83	113,348.88	77.9	9.1	13.3
Attol	534,658.24	473,011.12	19,647.12	42,000.00	88.5	3.7	7.8
Swampscott	717,650.05	575,374.46	61,042.22	81,233.37	80.2	8.5	11.3
North Attleborough	575,931.42	493,471.10	19,440.22	63,000.00	85.7	3.4	10.9
Stoneham	604,314.75	496,283.51	38,687.24	69,344.00	82.1	6.4	11.5
Andover	490,885.33	444,770.26	16,115.07	39,000.00	89.0	3.2	7.8
Reading	902,648.28	784,076.28	34,048.17	83,023.83	86.9	3.8	9.3
Palmer	337,196.92	307,921.24	13,275.68	16,000.00	91.3	3.9	4.8
Northbridge	375,154.15	333,754.03	17,400.12	24,000.00	89.0	4.6	6.4
Lexington	808,003.85	626,005.63	60,678.53	121,919.69	77.4	7.5	15.1
Bridgewater	308,429.67	252,386.87	25,042.80	31,000.00	81.8	8.1	10.1
Ludlow	438,391.15	420,396.36	18,994.79	19,000.00	91.7	4.1	4.2
Dartmouth	438,247.86	376,715.49	31,407.37	50,125.00	82.2	6.9	10.9

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
— Concluded.

	Towns. (In order of Population, 1930)	TOTALS	PERCENTAGES			
			Maintenance	Interest	Debt Requirements	
Marblehead	.	\$807,415.56	\$702,364.96	\$35,050.60	\$70,000.00	87.0
Middleborough	.	524,855.46	490,007.19	11,848.27	23,000.00	93.4
Hudson	.	485,437.78	407,338.46	23,449.32	54,350.00	83.9
Stoughton	.	393,655.93	322,029.53	23,634.51	47,991.89	81.8
Montague	.	389,657.95	351,107.19	24,550.76	24,000.00	90.1
Whitman	.	334,889.54	302,008.14	19,381.40	17,000.00	87.7
Rockland	.	334,880.83	294,718.26	23,172.57	17,000.00	88.0
Concord	.	601,276.22	515,635.83	33,139.39	52,501.00	85.0
Ware	.	305,774.35	282,643.33	12,081.02	11,050.00	92.4
Ware	.	544,226.61	418,143.07	39,097.18	86,986.36	77.6
Wenham	.	489,001.61	418,389.72	24,611.89	36,000.00	87.6
Barnstable	.	313,944.40	279,292.15	15,652.25	19,000.00	89.0
Maynard	.	370,525.06	303,162.98	25,862.08	41,500.00	81.8
Agawam	.	256,444.20	239,254.61	8,689.59	93.3	93.3
Franklin	.	397,435.69	316,663.26	21,847.43	58,925.00	79.7
Chelmsford	.	264,875.80	241,632.93	9,326.87	13,916.00	91.2
North Andover	.	296,238.69	257,721.82	13,142.37	25,000.00	89.5
Milbury	.	227,832.89	209,254.50	13,016.87	25,500.00	87.0
Dracut	.	227,832.89	209,254.50	9,578.39	9,000.00	91.8
Shrewsbury	.	463,070.72	388,950.54	24,020.18	50,100.00	84.0
South Hadley	.	374,628.25	317,963.52	21,164.73	35,500.00	84.9
Randolph	.	546,143.21	491,154.50	11,326.05	43,662.66	89.9
Westborough	.	277,658.90	243,469.48	14,689.42	19,500.00	87.7
Manfield	.	230,434.61	192,397.60	10,037.01	28,000.00	83.5
Uxbridge	.	426,659.57	389,370.16	17,789.41	19,500.00	91.2
Spencer	.	259,089.78	233,437.14	6,652.64	17,300.00	90.1
Winchendon	.	234,256.65	207,808.14	9,148.51	17,300.00	88.7
Auburn	.	269,808.73	318,289.52	16,334.84	11,500.00	92.0
Great Barrington	.	308,814.86	280,179.57	8,877.81	39,000.00	88.3
Amherst	.	294,298.23	255,203.84	7,754.39	31,340.00	84.5
BillERICA	.	367,724.76	307,252.62	18,972.14	41,500.00	86.7
Abington	.	268,029.88	247,612.91	10,416.97	10,000.00	92.4
Canton	.	348,600.20	308,829.35	14,079.49	25,691.36	88.6
Wareham	.	332,663.85	323,024.94	5,138.91	4,500.00	97.1
Ipswich	.	380,090.38	315,503.69	18,036.69	46,550.00	83.0
Tewksbury	.	132,089.16	122,492.14	4,197.02	5,400.00	92.7
Somerset	.	314,872.02	248,805.83	28,066.19	38,000.00	79.0
Orange	.	238,620.47	233,602.55	12,217.92	12,800.00	90.3
Foxborough	.	249,608.15	202,759.53	17,398.62	29,500.00	81.2
Easton	.	225,951.40	208,826.32	9,655.08	7,500.00	92.4
83 Towns	.	\$54,564,311.82	\$45,968,489.10	\$3,211,273.92	\$5,384,548.80	84.2
				5.9		9.9

CITIES. (In order of Population, 1930)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE		
	1928	1932	Percent- age of Increase	1928	1932	Percent- age of Increase	1928	1932	Percent- age of Increase
	Increase over 1928	Increase over 1928	Percent- age of Increase	Increase over 1928	Increase over 1928	Percent- age of Increase	Increase over 1928	Increase over 1928	Percent- age of Increase
BOSTON . . .	\$1,950,186,600	\$1,915,845,657	1.8	\$73,079,681	\$76,219,483	4.3	\$66,854,963	\$82,939,404	24.1
Worcester . . .	347,283,900	347,137,434	—	13,263,729	13,083,025	1.4	11,862,452	14,353,161	21.0
Springfield . . .	313,739,960	312,121,560	1.1	11,093,448	11,246,725	1.4	10,011,888	12,177,307	21.6
Fall River . . .	161,600,150	151,853,041	1.8	7,588,919	5,927,911	21.9	7,294,395	6,283,631	13.9
Cambridge . . .	168,639,790	166,118,575	4.0	6,904,784	8,480,305	11.5	7,737,968	8,931,533	15.4
New Bedford . . .	201,627,875	135,687,193	32.7	6,808,827	6,103,646	11.7	7,538,357	6,550,390	13.1
Somerville . . .	120,219,150	127,463,366	6.0	4,403,072	5,215,335	18.3	3,952,276	5,733,296	45.6
LYNN . . .	137,272,535	144,409,352	5.2	5,013,771	5,833,348	16.3	4,965,225	6,394,220	28.1
LOWELL . . .	136,741,810	120,400,429	11.9	5,330,166	4,983,859	6.5	5,403,394	5,579,110	3.3
LAWRENCE . . .	129,087,100	117,331,323	11.3	4,546,145	4,492,477	1.2	4,506,429	4,456,417	1.1
QUINCY . . .	133,657,925	133,657,925	0	4,593,007	4,947,556	7.7	4,318,349	5,225,577	20.7
NEWTON . . .	149,435,300	172,000,296	15.1	4,757,371	5,000,708	5.1	4,413,304	5,174,972	17.3
BROCKTON . . .	78,980,375	82,415,753	4.3	3,500,306	3,680,160	5.1	3,331,083	3,826,653	14.9
MEDFORD . . .	75,539,950	85,423,492	13.1	2,735,474	3,313,556	21.1	2,754,908	3,589,020	30.3
MALDEN . . .	70,132,850	74,715,270	6.5	2,690,038	3,103,773	15.4	2,653,769	3,341,356	25.9
HOLYOKE . . .	112,610,530	99,392,502	11.7	4,764,061	4,639,556	2.6	4,504,549	4,888,295	8.5
PITTSFIELD . . .	58,533,470	62,414,359	6.6	2,464,265	2,490,356	1.0	2,201,697	2,835,311	28.8
Haverhill . . .	67,275,850	60,924,963	9.4	2,519,322	2,601,322	3.2	2,419,929	2,724,593	12.6
EVERETT . . .	70,275,075	77,564,513	10.4	2,217,865	3,362,536	51.0	2,542,801	3,404,027	33.9
CHICPEE . . .	56,046,120	54,115,241	3.4	2,493,447	2,468,082	1.0	2,092,182	2,768,803	33.2
SALEM . . .	57,531,100	60,628,708	5.4	2,325,490	2,360,452	1.5	2,069,230	2,369,112	14.5
FITCHBURG . . .	60,125,775	56,793,959	5.5	2,426,027	2,295,336	5.5	2,081,136	2,322,562	11.0
WALTHAM . . .	57,397,030	61,218,234	6.7	2,248,566	2,243,214	0.2	2,241,212	2,256,006	0.7
TALMANTON . . .	40,987,650	42,442,144	3.5	2,367,939	2,375,454	0.3	1,848,147	2,247,881	21.6
REVERE . . .	40,987,650	42,442,144	3.5	2,367,939	2,375,454	0.3	1,848,147	2,247,881	21.6
BEVERLY . . .	47,594,275	48,570,765	2.1	1,617,905	1,712,214	5.8	1,519,747	1,711,172	12.6
NORTHAMPTON . . .	28,863,500	28,782,739	0.3	1,076,248	1,092,981	1.6	955,948	1,141,415	19.4
GLOUCESTER . . .	38,386,239	42,383,518	10.4	1,401,499	1,500,143	7.0	1,406,873	1,611,415	14.5
MELROSE . . .	34,006,100	38,596,531	11.5	1,272,313	1,475,208	15.9	1,220,797	1,480,959	21.3
LEMINSTER . . .	22,693,870	24,046,894	6.0	944,940	1,001,038	5.9	926,576	1,078,732	16.4
ATHOLBORO . . .	27,589,117	26,589,117	3.7	1,088,122	1,233,371	13.3	1,013,089	1,326,205	30.9
LYNN . . .	25,641,077	24,609,180	4.0	924,599	871,041	5.8	878,911	1,062,872	20.9
PEABODY . . .	23,620,010	24,963,975	5.7	1,459,246	1,499,392	2.8	1,420,675	1,576,846	10.9
WENDELL . . .	21,547,189	21,169,289	1.8	1,423,347	1,393,712	2.1	1,207,055	1,445,296	19.7
WOBURN . . .	20,160,770	22,923,739	12.8	1,024,709	1,128,327	10.1	935,375	1,150,754	23.0
GARDNER . . .	23,991,741	23,929,452	0.3	906,814	855,537	5.7	799,030	865,110	8.3
MARLBOROUGH . . .	17,281,758	17,197,726	0.5	755,630	776,113	2.7	759,665	849,114	11.8
NEWBURYPORT . . .	13,807,492	13,976,190	1.2	560,943	669,396	19.3	552,416	745,632	35.0
39 Cities	\$5,215,274,961	\$5,094,337,495	1.2	\$199,215,252	\$206,309,136	3.6	\$188,337,404	\$221,719,247	17.7
		\$120,937,466		\$7,093,884			\$33,381,843		

2 Decrease less than one-tenth of one per cent.

1 Decrease.

Aggregate Municipal Indebtedness — Comparisons for 1910, 1930, 1931 and 1932.
All Municipalities.

CLASSIFICATION.	1910	1930	1931	1932
General debt	\$172,449,046	\$252,066,060	\$255,488,325	\$243,062,855
Public service enterprise debt	66,118,553	99,513,493	108,929,703	112,967,093
Total gross funded or fixed debt	\$238,567,599	\$351,579,553	\$364,418,028	\$356,029,948
Sinking funds deducted	70,021,484	49,869,446	47,767,405	44,137,558
Net funded or fixed debt	\$168,546,115	\$301,710,107	\$316,650,623	\$311,892,390
To which may be added:—				
Temporary debt	9,139,691	41,223,202	45,075,007	68,372,129
TOTALS	\$177,685,806	\$342,933,309	\$361,725,630	\$380,264,519

Cities.

General debt	\$156,308,327	\$210,003,816	\$212,895,806	\$204,076,099
Public service enterprise debt	50,965,550	88,171,100	96,153,650	101,028,100
Total gross funded or fixed debt	\$207,273,877	\$298,174,916	\$309,049,456	\$305,104,199
Sinking funds deducted	66,843,242	49,241,699	47,174,516	43,612,809
Net funded or fixed debt	\$140,430,635	\$248,933,217	\$261,874,940	\$261,491,390
To which may be added:—				
Temporary debt	6,491,302	30,609,149	32,388,372	52,495,414
TOTALS	\$146,921,937	\$279,542,366	\$294,263,312	\$313,986,804

Towns Over 5,000 Population.

General debt	\$12,872,337	\$34,743,905	\$34,857,346	\$32,147,434
Public service enterprise debt	12,071,146	7,530,890	7,700,045	7,146,708
Total gross funded or fixed debt	\$24,943,483	\$42,274,795	\$42,557,391	\$39,294,142
Sinking funds deducted	2,646,536	531,458	512,598	450,462
Net funded or fixed debt	\$22,296,947	\$41,743,337	\$42,044,793	\$38,843,680
To which may be added:—				
Temporary debt	1,873,512	7,943,454	9,414,909	12,289,335
TOTALS	\$24,170,459	\$49,686,791	\$51,459,702	\$51,133,015

Towns Under 5,000 Population.

General debt	\$3,268,382	\$7,318,339	\$7,735,173	\$6,839,322
Public service enterprise debt	3,081,857	3,811,503	5,076,008	4,792,285
Total gross funded or fixed debt	\$6,350,239	\$11,129,842	\$12,811,181	\$11,631,607
Sinking funds deducted	531,706	96,289	80,291	74,287
Net funded or fixed debt	\$5,818,533	\$11,033,553	\$12,730,890	\$11,557,320
To which may be added:—				
Temporary debt	774,877	2,670,599	3,271,726	3,587,380
TOTALS	\$6,593,410	\$13,704,152	\$16,002,616	\$15,144,700

*Aggregate Municipal Indebtedness — General and Enterprise Debt.
All Municipalities.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,530,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,000	35,267,595	216,798,405	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	32,701,683	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932	243,062,855	29,277,765	213,785,090	2.97	112,967,093	14,859,793	98,107,300	1.36

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,092	42,444,458	1.31
1914	168,762,180	51,055,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70

Towns Over 5,000 Population.

1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,737,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,351	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,550,890	234,154	7,316,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.
Towns Under 5,000 Population.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910 . . .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911 . . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912 . . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913 . . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914 . . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915 . . .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916 . . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917 . . .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918 . . .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919 . . .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920 . . .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921 . . .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922 . . .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923 . . .	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924 . . .	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925 . . .	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926 . . .	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927 . . .	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928 . . .	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929 . . .	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930 . . .	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931 . . .	7,735,173	—	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932 . . .	6,839,322	—	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911 . . .	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071	423,239,937	194,483,095	1,818,128	8.5	10.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	8,859,848	4.4	1.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 . . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 . . .	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926 . . .	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927 . . .	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928 . . .	7,171,178,741	86,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929 . . .	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930 . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931 . . .	7,442,709,478	121,084,408	316,650,623	14,940,516	1.6	5.0	4.25
1932 . . .	7,209,928,247	232,781,231	311,892,390	4,758,233	3.1	1.5	4.33

¹ Decrease.

Net Debt, January 1, 1934, and Ratio of Net Debt to Valuation: Cities.

P.D. 79.

CITIES.	Population	Valuation, 1933 including Motor Vehicles	NET DEBT, JANUARY 1, 1934			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt
			Inside Limit	Outside Limit				
ATTLEBORO	21,769	\$26,211,428	\$218,000 00	\$320,339.48	\$538,339.48	\$818,208.01	2.05	1.07
BEVERLY	25,086	45,842,899	508,000 00	470,000 00	978,000 00	1,028,000 00	2.13	0.11
BOSTON	781,188	1,801,028,200	44,335,677.16	29,729,193.71	74,074,870.87	137,400,683.97	4.11	3.52
BROCKTON	63,797	80,016,575	928,500 00	412,500 00	1,341,000 00	2,306,423.94	1.67	2.88
CAMBRIDGE	113,643	190,808,980	3,986,250 00	4,688,502.47	8,675,752.47	9,548,252.47	4.04	0.46
CHELSEA	45,816	50,700,149	376,800 00	1,688,785.13	2,065,585.13	2,113,585.13	4.04	0.13
CHICPEE	43,930	43,775,073	569,400 00	651,865.60	1,221,265.60	1,711,015.60	2.79	1.12
EVERETT	48,424	75,649,654	977,891.68	1,266,000 00	2,243,891.68	2,339,891.68	2.96	0.13
FALL RIVER	115,274	111,629,260	1,873,000 00	6,624,880.51	8,497,880.51	8,717,880.51	7.61	0.20
FITCHBURG	40,692	52,391,979	650,000 00	645,000 00	1,295,000 00	1,793,600 00	2.47	0.95
GARDNER	19,399	22,245,785	176,500 00	305,500 00	482,000 00	505,500 00	2.17	0.10
GLOUCESTER	24,204	41,692,580	716,500 00	455,375.00	1,171,875.00	2,074,875.00	2.81	0.37
HAVERHILL	48,710	57,239,106	464,000 00	746,076.14	1,210,076.14	1,419,076.14	2.11	0.37
HOLYOKE	56,527	88,292,765	1,812,000 00	338,683.65	2,150,683.65	3,554,083.65	2.11	1.59
LAWRENCE	85,968	101,867,850	2,193,000 00	1,732,000 00	3,925,000 00	4,086,234.78	3.88	0.13
LEOMINSTER	21,810	23,000,812	440,000 00	310,000 00	750,000 00	1,293,600 00	3.30	0.21
LYNN	102,324	113,894,421	2,300,710 00	2,532,000.36	4,832,710.36	7,237,608.41	4.22	0.38
MALDEN	58,036	73,534,628	2,798,214.64	3,880,453.77	6,678,668.41	2,616,323.31	3.35	0.01
MARLBOROUGH	15,587	16,693,921	182,900 00	938,823.31	2,608,323.31	2,616,323.31	3.39	0.14
MEDFORD	59,714	84,475,559	1,434,000 00	1,860,250 00	3,294,850 00	3,705,850 00	3.39	0.49
MELROSE	23,170	38,149,109	404,000 00	946,000 00	1,350,000 00	1,383,000 00	3.54	0.09
NEW BEDFORD	112,597	119,108,323	1,689,734.93	4,957,827.09	6,647,562.02	7,769,562.02	5.38	0.94
NEWBURYPOR	15,084	13,541,641	144,500 00	172,274.91	316,774.91	410,774.91	2.34	0.69
NEWTON	65,276	108,961,914	3,562,000 00	2,076,809.41	5,638,809.41	6,093,809.41	3.34	0.27
NORTH ADAMS	21,621	24,048,995	257,300 00	165,500 00	422,800 00	445,000 00	1.76	0.60
NORTHAMPTON	24,381	27,720,095	205,500 00	—	205,500 00	205,500 00	0.74	—
PEABODY	21,345	24,492,232	439,500 00	349,000 00	788,500 00	1,001,500 00	3.22	0.87
PITTSFIELD	49,677	61,750,990	969,000 00	1,179,000 00	2,148,000 00	2,503,000 00	3.48	0.57
QUINCY	132,663,775	2,487,211.60	1,799,563.88	4,287,063.88	6,086,637.76	4,737,063.88	3.23	0.34
REVERE	41,501,505	843,500 00	606,211.60	1,607,881.58	2,214,093.18	2,443,093.18	5.33	0.55
SALEM	43,353	59,667,169	2,746,000 00	524,000 00	3,270,000 00	3,130,000 00	2.29	0.53
SOMERVILLE	103,908	123,090,937	2,746,000 00	1,371,611.85	4,117,611.85	4,117,611.85	3.35	—
SPRINGFIELD	149,900	296,937,665	5,524,500 00	5,106,000 00	10,630,500 00	18,038,500 00	3.58	2.50
TAUNTON	37,355	38,156,791	803,000 00	616,906.81	1,419,906.81	2,199,409.46	3.72	2.04
WALTHAM	39,247	59,944,719	1,146,000 00	1,605,500 00	2,751,500 00	3,173,500 00	4.59	0.70
WESTFIELD	19,775	20,620,174	294,900 00	544,500 00	839,400 00	1,311,400 00	4.07	2.29
WORCEN	19,434	22,084,506	311,000 00	773,000 00	1,084,000 00	1,390,500 00	4.91	1.39
WORCESTER	195,311	330,759,950	4,939,000 00	2,848,000 00	7,787,000 00	11,075,843.28	2.35	1.00
39 Cities	2,940,335	\$4,847,976,467	\$95,989,590.01	\$86,686,704.66	\$182,676,294.67	\$87,512,066.28	3.77	1.80
						\$270,188,360.95		5.57

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Net Debt, January 1, 1934, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

	Towns. (Over 5,000 Population)	Population	Valuation, 1933 including Motor Vehicles	NET DEBT, JANUARY 1, 1934			RATIO OF NET DEBT TO VALUATION				
				GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit	Total					
Abington	.	5,872	\$5,924,062	\$6,000.00	—	\$6,000.00	\$54,000.00	0.10	0.81	0.91	
Adams	.	12,697	11,224,740	288,000.00	—	621,000.00	621,000.00	5.53	—	5.53	
Agawam	.	7,095	9,772,940	103,000.00	53,500.00	156,500.00	333,628.19	2.86	0.55	3.41	
Ainsbury	.	11,899	9,964,730	38,750.00	85,025.47	123,775.47	231,275.47	1.24	1.08	2.32	
Amherst	.	5,888	9,761,214	102,000.00	12,000.00	114,000.00	114,000.00	1.17	—	1.17	
Amherst	.	9,869	16,721,828	29,000.00	217,000.00	246,000.00	7,000.00	1.47	0.04	1.51	
Andover	.	36,094	62,910,474	1,301,857.62	16,229.24	1,318,086.86	253,000.00	2.09	0.35	2.44	
Arlington	.	10,677	11,515,058	99,500.00	70,500.00	170,000.00	235,000.00	1.48	0.56	2.04	
Attol	.	9,147	6,193,050	3,000.00	121,000.00	124,000.00	65,000.00	2.00	—	2.00	
Barnstable	.	7,271	24,247,895	96,000.00	—	96,000.00	96,000.00	0.40	—	0.40	
Barnstable	.	21,748	51,011,054	701,632.84	359,000.00	1,060,632.84	154,000.00	2.08	0.30	2.38	
Billerica	.	5,880	9,383,136	174,000.00	—	174,000.00	70,600.00	1.86	0.75	2.61	
Blair	.	15,712	26,393,919	449,000.00	662,000.00	1,111,000.00	36,000.00	0.81	0.14	0.95	
Braintree	.	9,055	5,558,649	10,000.00	35,000.00	45,000.00	397,000.00	4.21	7.14	7.95	
Bridgewater	.	47,490	170,487,048	1,690,975.00	326,000.00	2,016,975.00	298,000.00	1.18	0.18	1.36	
Brookline	.	5,816	8,756,031	71,000.00	—	71,000.00	19,000.00	0.81	0.22	1.03	
Canton	.	7,022	7,027,509	23,750.00	64,162.00	87,912.00	15,000.00	1.25	—	1.25	
Chelmsford	.	12,817	11,646,824	2,000.00	174,000.00	176,000.00	177,500.00	1.51	0.01	1.52	
Clinton	.	7,477	10,021,864	201,500.00	200,000.00	401,500.00	220,500.00	4.01	2.20	6.21	
Concord	.	12,957	12,605,648	191,000.00	255,000.00	446,000.00	219,529.94	3.51	1.74	5.25	
Danvers	.	8,778	12,112,036	121,375.00	144,000.00	265,375.00	207,500.00	2.19	1.71	3.90	
Dartmouth	.	15,136	26,121,981	461,775.00	24,000.00	485,775.00	485,775.00	1.86	—	1.86	
Dedham	.	6,912	4,167,049	64,000.00	4,000.00	68,000.00	68,000.00	1.63	—	1.63	
Dracut	.	11,323	11,229,451	28,000.00	—	28,000.00	28,000.00	0.25	—	0.25	
Easthampton	.	5,298	5,371,366	120,000.00	—	120,000.00	120,000.00	2.23	—	2.23	
Easton	.	10,951	11,818,751	201,759.80	141,159.38	342,919.18	342,919.18	2.90	—	2.90	
Fairhaven	.	5,347	5,940,503	9,000.00	80,000.00	89,000.00	105,000.00	1.50	1.77	3.27	
Foxborough	.	22,210	34,989,626	566,000.00	656,000.00	1,222,000.00	339,000.00	3.49	0.97	4.46	
Frammingham	.	7,028	9,037,671	94,490.64	129,718.40	224,209.04	61,000.00	2.48	0.68	3.16	
Franklin	.	5,934	4,506,132	23,000.00	12,000.00	35,000.00	35,000.00	0.78	—	0.78	
Great Barrington	.	15,500	25,409,082	232,500.00	10,000.00	242,500.00	50,000.00	0.55	—	0.55	
Greenfield	.	6,657	15,844,236	60,000.00	125,000.00	185,000.00	418,500.00	1.41	0.24	1.65	
Hingham	.	8,469	7,127,406	134,000.00	95,000.00	229,000.00	155,000.00	0.98	—	0.98	
Hudson	.	9,467	7,437,873	74,285.77	18,114.23	92,400.00	351,600.00	3.13	1.80	4.93	
Ipswich	.	8,668	22,217,528	332,500.00	89,500.00	422,000.00	183,750.00	1.24	1.22	2.46	
Lexington	.	8,876	8,606,257	238,000.00	530,500.00	768,500.00	756,500.00	2.39	1.01	3.40	
Ludlow	.	6,364	7,688,409	96,000.00	226,000.00	322,000.00	238,000.00	2.77	—	2.77	
Mansfield	.	8,668	21,037,328	314,000.00	42,500.00	356,500.00	143,000.00	1.31	0.55	1.86	
Marblehead	.	7,155	6,489,427	57,000.00	100,500.00	157,500.00	834,000.00	3.07	0.89	3.96	
Maynard	.	21,069	19,156,460	214,200.00	332,000.00	546,200.00	188,000.00	4.18	0.37	4.55	
Methuen	.	8,608	8,467,286	63,357.41	214,200.00	277,557.41	271,200.00	3.27	0.78	4.05	
Middleborough	.	14,741	15,253,322	63,357.41	413,350.00	476,707.41	776,880.00	3.27	0.78	4.05	
Milford	.	14,741	15,253,322	63,357.41	413,350.00	476,707.41	121,000.00	1.06	0.37	1.43	
							212,499.21			1.39	

Millbury	6,937	5,950,440	27,000.00	437,000.00	27,000.00	0.45	-	0.45
Milton	16,434	38,967,686	622,000.00	148,000.00	1,059,000.00	1.60	1.12	2.72
Montague	8,081	20,790,977	148,000.00	148,000.00	1,510,000.00	1.37	0.03	1.40
Natick	13,589	20,053,170	177,200.00	343,867.71	121,507.95	1.72	0.61	2.33
Nearham	10,845	24,429,695	433,500.00	973,500.00	39,000.00	1.08	0.16	2.33
North Andover	6,961	8,410,000	84,000.00	7,000.00	1,012,500.00	1.24	0.19	1.27
North Attleborough	10,197	10,463,059	82,000.00	130,000.00	169,000.00	1.08	0.37	1.61
Northborough	9,713	9,092,141	54,000.00	119,000.00	173,000.00	1.24	-	1.90
Northbridge	15,049	25,733,501	636,092.00	380,640.00	1,023,732.00	3.87	0.11	3.98
Oran	5,365	5,273,763	63,800.00	81,000.00	15,500.00	2.75	0.29	3.04
Orange	9,577	10,208,500	54,000.00	87,000.00	160,300.00	1.37	0.09	1.37
Palmer	13,042	23,580,866	177,500.00	141,000.00	257,500.00	1.75	0.34	1.00
Plymouth	6,553	6,411,186	111,168.80	177,500.00	11,500.00	2.07	0.08	2.23
Randolph	9,767	17,164,621	111,000.00	267,000.00	422,500.00	1.35	0.91	2.49
Reading	7,524	8,377,780	90,000.00	107,000.00	197,000.00	2.35	-	2.35
Rockland	14,700	16,007,342	171,000.00	165,771.27	27,500.00	2.11	0.17	2.28
Saugus	6,910	8,606,805	60,300.00	119,000.00	81,000.00	2.08	0.94	3.02
Shrewsbury	5,398	13,090,338	73,250.00	42,000.00	566,250.00	0.88	3.45	4.33
Somerset	14,264	12,581,945	67,500.00	21,250.00	88,750.00	0.71	-	0.71
Southbridge	6,773	9,412,837	215,000.00	68,000.00	283,000.00	3.01	0.04	3.05
South Hadley	6,272	4,637,452	30,000.00	58,000.00	23,500.00	1.90	0.55	2.45
Spencer	10,060	15,042,070	201,000.00	101,000.00	336,000.00	2.01	0.22	2.23
Stonham	8,204	8,995,503	112,500.00	302,000.00	32,000.00	2.75	0.36	3.11
Stoughton	10,346	24,572,647	440,100.00	135,000.00	279,500.00	2.30	0.19	2.49
Swampscott	5,585	4,763,122	9,600.00	13,425.54	612,250.00	0.28	-	0.28
Tewksbury	6,285	7,517,302	34,000.00	34,000.00	45,500.00	0.45	0.15	0.60
Uxbridge	16,313	22,330,145	368,000.00	310,000.00	947,000.00	3.03	1.21	4.24
Wakefield	7,273	14,919,727	132,000.00	231,500.00	502,500.00	2.44	0.93	3.37
Walpole	7,385	6,863,611	36,850.00	36,000.00	79,850.00	1.06	0.10	1.16
Ware	5,636	13,163,382	32,000.00	32,000.00	32,000.00	0.24	-	0.24
Wareham	3,013	55,060,736	908,000.00	485,000.00	1,499,000.00	2.69	0.03	2.72
Watertown	12,932	11,190,646	95,000.00	335,000.00	430,000.00	3.84	-	3.84
Webster	11,439	39,749,465	743,000.00	100,000.00	1,236,000.00	2.27	0.84	3.11
Wellesley	6,409	4,824,957	23,500.00	23,500.00	23,500.00	0.49	-	0.49
Westborough	16,684	26,187,857	483,500.00	672,500.00	78,000.00	4.41	0.30	4.71
West Springfield	20,882	47,793,866	780,000.00	1,156,000.00	92,500.00	1.65	0.19	1.84
Weymouth	7,638	8,366,347	104,000.00	186,000.00	169,000.00	2.01	0.01	2.02
Whitman	6,202	5,539,120	11,000.00	64,000.00	1,000.00	3.38	-	3.38
Winchester	12,719	33,780,179	803,000.00	176,000.00	187,000.00	3.08	0.07	3.15
Wintrop	16,852	25,999,622	250,000.00	236,000.00	1,063,000.00	1.19	0.28	1.47
			310,453.23	72,000.00	382,453.23			
83 Towns	914,547	\$1,446,312,270	\$18,365,919.88	\$11,247,317.66	\$6,238,567.89	2.05	0.43	2.48
			\$29,613,237.54		\$35,851,805.43			

Net Debt, January 1, 1934, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

	TOWNS. (Under 5,000 Population)	Population	Valuation, 1933, including Motor Vehicles	NET DEBT, JANUARY 1, 1934			RATIO OF NET DEBT TO VALUATION			
				GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit						Total
Acton	.	2,482	\$3,977,629	\$12,000.00	\$23,500.00	\$35,500.00	\$35,500.00	0.89	—	0.89
Acustnet	.	4,092	3,668,933	14,998.00	35,328.66	50,326.66	50,326.66	1.37	—	1.37
Alford	.	200	280,025	800.00	—	800.00	800.00	0.29	—	0.29
Asby	.	982	1,026,930	10,500.00	—	10,500.00	10,500.00	1.02	—	1.02
Ashtand	.	2,397	2,763,887	27,333.33	54,666.67	82,000.00	\$15,000.00	2.97	0.54	3.51
Avon	.	2,414	1,937,158	22,680.20	22,680.20	45,360.40	—	2.17	—	2.17
Ayer	.	3,060	3,272,076	43,500.00	38,000.00	81,500.00	12,500.00	2.49	0.33	2.82
Bedford	.	2,603	3,119,834	5,000.00	74,000.00	79,000.00	28,200.00	2.37	0.91	3.28
Belchertown	.	3,139	1,601,225	24,500.00	10,000.00	34,500.00	—	1.44	—	1.44
Bellingham	.	3,189	2,485,591	18,000.00	18,000.00	36,000.00	—	1.39	—	1.39
Berkley	.	1,120	891,278	7,333.33	2,500.00	9,833.33	—	1.07	—	1.07
Blackstone	.	4,674	2,412,893	7,000.00	26,666.67	33,666.67	—	1.41	—	1.41
Blackford	.	545	824,604	3,500.00	—	3,500.00	32,700.00	0.42	3.97	4.39
Bourne	.	2,895	9,816,780	30,000.00	—	30,000.00	—	0.31	—	0.31
Boxford	.	632	1,203,994	5,000.00	—	5,000.00	—	0.42	—	0.42
Boylston	.	1,097	975,096	3,900.00	6,500.00	10,400.00	—	1.07	—	1.07
Brewster	.	1,769	2,273,353	6,000.00	—	6,000.00	—	0.26	—	0.26
Brookfield	.	1,352	1,337,433	12,000.00	2,000.00	14,000.00	24,000.00	1.05	1.79	2.84
Buckland	.	1,497	2,083,560	4,000.00	—	4,000.00	—	0.15	—	0.15
Burlington	.	1,722	2,538,947	14,500.00	25,000.00	39,500.00	—	0.56	—	0.56
Carver	.	1,381	3,030,698	8,000.00	—	8,000.00	—	0.26	—	0.26
Charlton	.	2,154	1,757,277	18,500.00	—	18,500.00	—	0.93	—	0.93
Chatham	.	1,931	3,891,337	9,000.00	—	9,000.00	—	2.08	—	2.08
Cheshire	.	1,697	1,238,585	16,000.00	—	16,000.00	—	0.93	—	0.93
Chester	.	1,464	1,334,205	9,700.00	—	9,700.00	—	2.02	—	2.02
Clarksburg	.	1,296	734,905	105,000.00	—	105,000.00	53,500.00	1.40	4.01	5.41
Clarksnet	.	3,083	10,899,761	2,000.00	—	2,000.00	—	1.02	—	1.02
Conway	.	900	935,426	43,400.00	—	43,400.00	—	0.96	—	0.96
Cummington	.	531	516,209	1,300.00	—	1,300.00	—	0.21	—	0.21
Dalton	.	4,220	5,919,461	93,500.00	—	93,500.00	—	0.25	—	0.25
Deerfield	.	2,882	4,416,348	58,000.00	—	58,000.00	—	1.58	—	1.58
Dennis	.	1,829	3,001,144	19,000.00	—	19,000.00	—	2.11	—	2.11
Douglas	.	2,195	1,881,549	60,000.00	—	60,000.00	—	1.61	—	1.61
Dover	.	1,195	3,859,589	19,000.00	—	19,000.00	—	0.48	0.10	0.58
Dudley	.	4,265	3,311,875	1,000.00	—	1,000.00	—	1.55	—	1.55
Dunstable	.	384	495,758	68,000.00	—	68,000.00	2,000.00	0.37	—	0.37
Duxbury	.	1,696	7,332,394	15,000.00	—	15,000.00	—	0.20	—	0.20
East Bridgewater	.	3,591	4,806,649	26,500.00	—	26,500.00	36,500.00	0.93	—	0.93
East Brookfield	.	926	1,179,846	600.00	—	600.00	22,000.00	0.31	0.76	1.07
East Brookfield	.	3,327	3,994,162	27,625.00	—	27,625.00	2,000.00	0.05	0.17	0.22
East Longmeadow	.	1,276	4,001,394	16,000.00	—	16,000.00	17,500.00	0.66	0.44	1.10
Edgartown	.	1,465	1,746,264	18,000.00	4,500.00	22,500.00	—	1.09	—	1.09
Essex	.	4,821	22,128,441	302,500.00	—	302,500.00	—	1.29	—	1.29
Falmouth	.	4,821	22,128,441	302,500.00	—	302,500.00	117,500.00	1.37	0.53	1.90

Gay Head	161	156,334	3,850.00	3,850.00	3,850.00	3,850.00	2.46	—	2.46
Gill	983	886,312	3,600.00	3,500.00	7,100.00	7,100.00	0.80	—	0.80
Goshen	248	367,694	20,000.00	—	1,800.00	1,800.00	0.49	—	0.49
Graville	674	1,815,805	20,000.00	—	20,000.00	20,000.00	1.10	—	1.10
Groton	2,434	3,955,895	52,000.00	—	52,000.00	52,000.00	1.31	—	1.31
Groveland	2,336	1,692,811	—	1,000.00	1,000.00	22,500.00	0.06	1.33	1.39
Hadley	2,682	3,071,133	20,000.00	—	20,000.00	20,000.00	0.65	—	0.65
Halfax	728	1,478,049	6,000.00	—	6,000.00	6,000.00	0.41	—	0.41
Hamilton	2,044	6,080,114	100,000.00	—	110,000.00	110,000.00	1.81	—	1.81
Hampden	684	694,551	5,200.00	—	5,200.00	5,200.00	0.75	—	0.75
Hanover	2,808	3,800,122	35,000.00	—	70,000.00	384,000.00	1.84	8.26	10.10
Hanson	2,184	2,795,633	20,000.00	—	20,000.00	101,000.00	0.86	2.75	3.61
Hardwick	2,460	1,632,423	20,000.00	—	20,000.00	20,000.00	1.23	—	1.23
Hatfield	2,476	2,744,679	45,000.00	—	45,000.00	45,000.00	1.64	—	1.64
Heath	531	391,820	1,400.00	—	1,400.00	1,400.00	0.36	—	0.36
Hinsdale	1,144	1,030,539	2,000.00	1,997.90	3,997.90	3,997.90	0.39	—	0.39
Holbrook	3,353	3,288,097	28,156.67	43,333.33	71,500.00	71,500.00	2.17	—	2.17
Holden	3,871	3,367,172	41,000.00	85,000.00	85,000.00	131,850.00	2.55	1.39	3.92
Holliston	2,864	3,671,191	50,200.00	—	50,200.00	50,200.00	1.37	—	1.37
Hopedale	2,973	4,245,250	86,000.00	—	86,000.00	86,000.00	2.03	—	2.03
Hopkinton	2,563	2,924,115	42,000.00	12,500.00	54,500.00	100,500.00	1.87	1.57	3.44
Hull	2,017	18,561,180	159,000.00	—	139,000.00	22,700.00	0.86	—	0.86
Huntington	1,242	1,082,921	16,700.00	6,000.00	22,700.00	25,400.00	2.09	—	2.09
Kingston	2,672	4,592,427	12,000.00	—	12,000.00	2,990.00	0.19	0.30	0.56
Lanesborough	1,170	1,214,436	2,250.00	—	2,250.00	6,000.00	0.12	—	0.12
Lee	4,061	3,838,392	6,000.00	23,000.00	6,000.00	48,000.00	1.40	—	1.40
Leicester	4,445	3,439,671	25,000.00	20,000.00	30,000.00	30,000.00	0.47	—	0.47
Lenox	2,742	6,388,192	10,000.00	—	5,250.00	5,250.00	1.79	—	1.79
Leyden	2,61	2,292,489	3,250.00	—	14,800.00	37,800.00	0.69	0.62	1.31
Littleton	1,447	2,879,446	18,000.00	1,800.00	14,800.00	316,500.00	2.65	0.02	2.67
Longmeadow	4,437	11,841,851	182,000.00	132,000.00	314,000.00	700.00	0.03	—	0.03
Lunenburg	1,923	2,332,466	700.00	—	700.00	11,000.00	0.29	—	0.29
Lynnfield	1,594	3,778,149	11,000.00	106,000.00	11,000.00	154,500.00	1.20	0.05	1.25
Manchester	2,636	12,408,747	43,000.00	—	7,000.00	18,000.00	0.13	0.33	0.46
Marion	1,638	5,402,426	7,000.00	—	104,000.00	538,000.00	1.34	6.91	8.25
Marshfield	1,625	7,783,172	41,000.00	63,000.00	3,084.10	642,000.00	0.34	—	0.34
Mashpee	361	908,464	1,000.00	2,084.10	2,000.00	45,500.00	0.06	1.28	1.34
Mattapoisett	1,501	3,538,631	2,000.00	—	31,000.00	239,000.00	1.79	6.59	8.38
Medfield	4,066	2,852,873	11,000.00	40,000.00	52,750.00	92,750.00	1.21	2.80	1.21
Medway	3,153	3,309,671	11,000.00	18,000.00	18,000.00	24,000.00	0.93	0.31	1.24
Merrimac	2,392	1,941,407	18,000.00	—	6,000.00	6,000.00	0.29	—	0.29
Middleton	1,712	2,053,852	6,000.00	—	99,000.00	108,540.00	3.21	0.31	3.52
Mills	1,738	3,082,872	3,500.00	95,500.00	20,000.00	20,000.00	1.63	—	1.63
Millville	2,111	1,223,849	4,000.00	—	20,000.00	70,000.00	2.09	0.13	2.22
Monson	4,098	3,152,197	5,000.00	61,000.00	66,000.00	136,700.00	1.08	0.96	2.04
Nahant	1,654	6,195,704	67,000.00	—	67,000.00	325,000.00	2.28	0.36	2.64
Nantucket	3,678	12,321,486	181,000.00	100,000.00	281,000.00	10,849.94	0.48	—	0.48
Newbury	1,530	2,264,556	10,849.94	—	30,500.00	30,500.00	2.18	—	2.18
New Marlborough	864	1,397,692	30,500.00	—	1,000.00	1,000.00	0.06	—	0.06
Norfolk	1,429	1,651,092	1,000.00	—	1,000.00	38,600.00	1.25	0.57	1.82
Norfolk	1,946	2,123,449	26,000.00	—	26,000.00	12,000.00	0.59	—	0.59
Northfield	1,888	2,035,921	12,000.00	—	12,000.00	12,000.00	1.18	—	1.18
North Reading	1,945	2,576,745	30,500.00	—	30,500.00	30,500.00	—	—	—

Net Debt, January 1, 1934, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population—Concluded.

TOWNS. (Under 5,000 Population)	Population	Valuation, 1933, including Motor Vehicles	NET DEBT, JANUARY 1, 1934		RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Total Net Debt	Enterprise Debt	Total Debt
			Inside Limit.	Outside Limit.			
Norton	2,737	\$2,420,633	\$17,650.00	—	\$17,650.00	\$89,000.00	\$106,650.00
Norwell	1,519	2,158,993	5,500.00	—	19,000.00	—	19,000.00
Oak Bluffs	1,333	4,570,222	45,700.00	50,000.00	95,700.00	—	95,700.00
Otis	367	596,691	1,150.00	—	1,150.00	—	1,150.00
Oxford	3,943	3,114,010	15,250.00	48,750.00	64,000.00	—	64,000.00
Paxton	672	981,536	12,000.00	—	12,000.00	—	12,000.00
Pelham	455	725,680	300.00	—	300.00	—	300.00
Pembroke	1,492	2,914,675	—	—	—	200,000.00	200,000.00
Pepperell	2,922	3,115,356	—	—	—	17,000.00	17,000.00
Phillipston	357	380,159	—	—	—	—	—
Plainfield	306	352,230	900.00	2,500.00	3,400.00	—	3,400.00
Plainville	1,583	1,594,631	8,000.00	—	8,000.00	—	8,000.00
Plympton	511	733,401	3,000.00	—	3,000.00	—	3,000.00
Princeton	717	1,329,648	1,500.00	—	1,500.00	—	1,500.00
Provincetown	3,808	4,290,346	72,000.00	2,000.00	74,000.00	1,000.00	75,000.00
Raynham	2,136	1,898,436	43,000.00	—	43,000.00	22,000.00	65,000.00
Reliance	2,610	2,470,486	26,000.00	—	26,000.00	—	26,000.00
Richmond	583	718,927	400.00	—	400.00	—	400.00
Rockport	3,630	5,943,839	118,000.00	17,000.00	135,000.00	45,000.00	180,000.00
Rowley	1,356	1,455,878	9,600.00	750.00	10,350.00	2,800.00	13,150.00
Russell	1,237	4,023,199	24,900.00	35,000.00	59,900.00	48,200.00	108,100.00
Rutland	2,132	1,377,222	5,500.00	—	5,500.00	13,000.00	18,500.00
Salisbury	2,194	3,065,563	14,000.00	—	14,000.00	—	14,000.00
Sandwich	1,432	681,338	2,000.00	—	2,000.00	—	2,000.00
Seataue	1,437	2,732,443	13,000.00	29,000.00	42,000.00	—	42,000.00
Seekonk	3,118	13,326,466	48,550.00	21,000.00	69,550.00	735,000.00	804,550.00
Sharon	3,351	5,374,325	86,500.00	—	86,500.00	—	86,500.00
Shelburne	2,427	6,348,587	87,000.00	58,000.00	145,000.00	3,000.00	148,000.00
Shirley	2,427	2,780,098	12,000.00	—	12,000.00	—	12,000.00
Southampton	931	2,096,146	15,500.00	4,000.00	19,500.00	—	19,500.00
Southborough	2,166	976,402	—	—	—	58,000.00	58,000.00
Southwick	1,461	3,242,424	37,600.00	16,000.00	53,600.00	306,000.00	363,600.00
Stockbridge	1,762	2,005,902	67,500.00	—	67,500.00	86,400.00	153,900.00
Stow	1,142	3,474,808	3,100.00	—	3,100.00	—	3,100.00
Sturbridge	1,772	1,484,654	1,500.00	—	1,500.00	60,000.00	61,500.00
Sudbury	1,182	1,252,466	39,000.00	74,000.00	113,000.00	—	113,000.00
Sunderland	1,159	2,487,014	6,000.00	20,000.00	26,000.00	—	26,000.00
Swansea	3,941	1,080,370	77,500.00	—	77,500.00	—	77,500.00
Templeton	4,159	4,686,834	41,600.00	18,000.00	59,600.00	33,000.00	92,600.00
Tisbury	1,541	3,002,210	99,410.00	—	99,410.00	—	99,410.00
Tolland	1,134	5,862,196	1,400.00	—	1,400.00	—	1,400.00
Topsfield	986	3,125,139	80,000.00	—	80,000.00	—	80,000.00

Townsend	1,752	2,482,078	8,000 00	8,000 00	8,000 00	0.32	0.32
Truro	513	1,618,755	1,000 00	1,000 00	1,000 00	0.06	0.06
Tynemouth	1,358	1,323,060	7,675 00	7,675 00	7,675 00	0.58	0.58
Warren	3,765	2,296,195	48,000 00	17,500 00	65,500 00	2.85	2.85
Warwick	367	408,865	2,000 00	6,000 00	6,000 00	1.47	1.47
Washington	297	216,793	2,000 00	2,000 00	2,000 00	0.92	0.92
Walsingham	2,937	5,947,408	6,000 00	47,000 00	53,000 00	0.10	0.79
Wallingford	823	2,073,689	3,000 00	6,000 00	3,000 00	0.14	0.14
Walsingham	1,119	3,955,976	18,000 00	18,000 00	18,000 00	0.45	0.45
Walsingham	2,114	2,332,975	2,000 00	2,000 00	2,000 00	0.09	0.09
West Bridgwater	3,006	3,253,108	4,500 00	31,400 00	31,400 00	0.97	0.97
West Brookfield	1,255	1,119,814	69,400 00	12,000 00	16,500 00	1.16	1.16
Westford	3,600	4,006,630	1,200 00	69,400 00	1,200 00	1.70	1.70
Westminster	1,925	1,748,924	185,000 00	1,200 00	1,200 00	0.07	0.07
Weston	3,352	10,184,215	31,220 00	9,000 00	421,000 00	1.90	2.23
West Stockbridge	4,408	6,018,329	12,000 00	12,000 00	31,220 00	0.52	0.52
Whately	1,124	1,253,029	12,000 00	2,000 00	12,000 00	0.97	0.97
Whitby	1,136	1,147,318	1,200 00	3,200 00	3,200 00	0.28	0.28
Wilborough	2,719	3,173,865	21,000 00	72,000 00	93,000 00	0.68	2.27
Williamstown	1,891	3,173,865	2,000 00	2,000 00	2,000 00	0.15	0.15
Williamstown	3,900	1,354,105	18,000 00	61,000 00	61,000 00	0.84	0.84
Wilmington	4,013	7,225,563	43,000 00	15,000 00	329,250 00	0.37	6.82
Wrentham	3,584	4,579,964	1,750 00	20,000 00	24,000 00	0.53	0.63
Yarmouth	1,794	3,794,209	72,000 00	79,000 00	44,000 00	3.06	1.44
Yarmouth	1,794	4,929,523	72,000 00	151,000 00	222,000 00	3.06	4.50
Totals	1,394,732	\$617,530,688	\$4,302,091.33	\$2,000,797.47	\$6,302,888.80	\$4,402,550.00	\$10,705,438.80

1 Includes population of 70 towns having no funded debt.
 2 Includes valuation of 70 towns having no funded debt

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1934:

Ashburnham	Charlmont	Florida	Holland	Montgomery	Prescott	Tyringham
Ashfield	Chesterfield	Freetown	Hubbardston	Mount Washington	Rochester	Upton
Barre	Chilmark	Georgetown	Lakeville	New Ashford	Rowe	Wales
Becket	Colrain	Gosnold	Lancaster	New Braintree	Royalston	Wendell
Berlin	Dana	Granby	Leverett	New Salem	Savoy	Westhampton
Barnardston	Dighton	Greenwich	Lincoln	North Brookfield	Sheffield	West Newbury
Bolton	Eastham	Hancock	Mendon	Oakham	Shelborn	West Tisbury
Boxborough	Egremont	Harvard	Middlefield	Orleans	Shutesbury	Westwood
Brimfield	Enfield	Harwich	Monroe	Peru	Sterling	Windsor
Carlisle	Erving	Hawley	Monterey	Petersham	Sutton	Worthington

PART I

CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Pages of Report
ATTLEBORO	Dec. 31, 1932	20, 21
BEVERLY	Dec. 31, 1932	18, 19
BOSTON	Dec. 31, 1932	4, 5
BROCKTON	Nov. 30, 1932	10, 11
CAMBRIDGE	Dec. 31, 1932	6, 7
CHELSEA	Dec. 31, 1932	14, 15
CHICOPEE	Nov. 30, 1932	14, 15
EVERETT	Dec. 31, 1932	14, 15
FALL RIVER	Dec. 31, 1932	6, 7
FITCHBURG	Nov. 30, 1932	16, 17
GARDNER	Dec. 31, 1932	22, 23
GLOUCESTER	Nov. 30, 1932	18, 19
HAYERHILL	Dec. 31, 1932	14, 15
HOLYOKE	Nov. 30, 1932	12, 13
LAWRENCE	Dec. 31, 1932	10, 11
LEOMINSTER	Dec. 31, 1932	20, 21
LOWELL	Dec. 31, 1932	8, 9
LYNN	Dec. 31, 1932	8, 9
MALDEN	Dec. 31, 1932	12, 13
MARLBOROUGH	Dec. 31, 1932	24, 25
MEDFORD	Dec. 31, 1932	12, 13
MELROSE	Dec. 31, 1932	20, 21
NEW BEDFORD	Nov. 30, 1932	8, 9
NEWBURYPORT	Dec. 17, 1932	24, 25
NEWTON	Dec. 31, 1932	10, 11
NORTH ADAMS	Nov. 30, 1932	20, 21
NORTHAMPTON	Nov. 30, 1932	18, 19
PEABODY	Dec. 31, 1932	22, 23
PITTSFIELD	Dec. 31, 1932	12, 13
QUINCY	Dec. 31, 1932	10, 11
REVERE	Dec. 31, 1932	18, 19
SALEM	Dec. 31, 1932	16, 17
SOMERVILLE	Dec. 31, 1932	8, 9
SPRINGFIELD	Nov. 30, 1932	6, 7
TAUNTON	Nov. 30, 1932	16, 17
WALTHAM	Jan. 31, 1933	16, 17
WESTFIELD	Dec. 31, 1932	22, 23
WOBURN	Dec. 31, 1932	22, 23
WORCESTER	Nov. 30, 1932	6, 7

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 781,188
REVENUE.		\$77,603,628.88
General		63,491,880.97
Taxes		57,769,419.83
Property, poll, and income		55,341,367.88
Corporation, bank, etc.		2,428,051.95
Licenses and permits		268,103.60
Fines and forfeits		95,485.67
Grants and gifts		5,357,105.94
For expenses		5,354,720.94
For outlays		2,385.00
All other		1,766.03
Commercial		14,111,747.91
Special assessments		450,242.29
To meet expenses		450,242.29
To meet outlays		—
Privileges		690,874.22
Departmental		2,207,827.82
General government		87,077.52
Protection of persons and property		75,280.28
Health and sanitation		196,183.37
Highways		27,216.92
Charities		1,268,785.85
Soldiers' benefits		56,228.73
Schools		350,157.18
Libraries		26,759.21
Recreation		112,215.14
Unclassified		7,923.62
Public service enterprises		7,806,681.66
Electric light		—
Water		4,578,244.93
All other		3,228,436.73
Cemeteries		78,681.99
Interest		2,877,439.93
On sinking funds		1,409,635.60
On trust and investment funds		832,506.84
All other		635,297.49
NON-REVENUE.		\$79,496,348.63
Offsets to outlays		119,254.27
Departmental		90,652.65
Public service enterprises		28,601.62
Cemeteries		—
Municipal indebtedness		55,416,289.86
Loans, general purposes		7,963,000.00
Loans, public service enterprises		7,410,000.00
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		40,000,000.00
Unpaid warrants or orders, current year		—
Premiums		143,289.86
Transfers		6,774,238.85
From sinking funds		4,634,210.31
All other		2,140,028.54
Refunds		1,074,552.92
Agency, trust, and investment		16,112,012.73
Taxes and licenses for State		2,679,424.13
Taxes for county		3,574,196.21
Reimbursements for grade crossings		—
Sinking and other permanent funds		9,858,392.39
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$77,722,883.15
Premiums		143,289.86
Municipal indebtedness		55,373,000.00
Transfers and refunds		7,848,791.77
Agency, trust, and investment		16,112,012.73
Total receipts		\$157,699,977.51
Balance on hand, including funds		11,050,908.04
GRAND TOTAL		\$168,150,885.55

¹ Includes \$15,415 of premiums on Traffic Tunnel loans, available for construction.

Graded According to Population of 1930.

PAYMENTS.		Boston POPULATION 781,188
Maintenance		\$67,772,197.43
<i>Departmental</i>		64,074,169.83
General government		2,227,392.11
Protection of persons and property		10,131,980.66
Health and sanitation		5,956,097.49
Highways		3,185,268.58
Charities		16,570,688.23
Soldiers' benefits		952,100.30
Schools		16,452,763.52
Libraries		1,169,072.76
Recreation		2,570,338.68
Pensions		3,139,792.23
Unclassified		1,718,675.27
<i>Public service enterprises</i>		3,334,973.47
Electric light		—
Water		2,241,711.05
All other		1,093,262.42
<i>Cemeteries</i>		153,821.76
<i>Administration of trust funds</i>		209,232.37
Interest		8,031,112.79
<i>Loans, general purposes</i>		4,394,553.29
<i>Loans, public service enterprises</i>		3,636,559.50
<i>Loans, cemeteries</i>		—
Outlays		19,634,886.04
<i>Departmental</i>		11,184,365.49
General government		10,462.00
Protection of persons and property		806,435.61
Health and sanitation		1,348,786.98
Highways		3,319,858.85
Charities		1,406,462.36
Schools		2,777,381.67
Libraries		126,345.78
Recreation		731,325.72
Unclassified		657,306.52
<i>Public service enterprises</i>		8,449,854.78
Electric light		—
Water		251,380.05
All other		8,198,474.73
<i>Cemeteries</i>		665.77
Municipal indebtedness		42,733,925.79
<i>From sinking funds</i>		4,634,210.31
<i>From revenue and other sources</i>		6,099,715.48
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		32,000,000.00
<i>Warrants or orders, previous years</i>		—
Transfers		6,774,238.85
<i>To sinking funds from revenue</i>		2 1,079,978.78
<i>All other</i>		5,694,260.07
Refunds		1,074,552.92
Agency, trust, and investment		13,270,917.96
<i>Taxes and licenses for State</i>		2,679,424.13
<i>Taxes for county</i>		3,574,196.21
<i>Expenditures for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		7,017,297.62
<i>All other</i>		—
RECAPITULATION.		
Maintenance and interest		\$75,803,310.22
Permanent debt (except from sinking funds)		6,099,715.48
Sinking fund requirements from revenue		2 1,079,978.78
Outlays		19,634,886.04
Permanent debt from sinking funds		1 4,634,210.31
Bonds refunded, current year		—
Temporary loans		32,000,000.00
Transfers (except to sinking funds) and refunds		6,768,812.99
Agency, trust, and investment		13,270,917.96
Total payments		\$159,291,831.78
Balance on hand, including funds		8,859,048.77
GRAND TOTAL		\$168,150,880.55

¹ Includes serial payments amounting to \$605,909.31.² Includes \$43,600 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
REVENUE.	\$13,293,260.60	\$11,304,837.61	\$5,950,708.89	\$8,615,957.37
General	10,810,882.14	9,350,145.48	5,069,146.76	7,354,159.31
<i>Taxes</i>	<i>9,987,273.30</i>	<i>8,695,988.83</i>	<i>4,878,008.24</i>	<i>6,894,685.05</i>
Property, poll, and income	9,551,311.69	8,217,402.69	4,628,105.82	6,496,761.85
Corporation, bank, etc.	435,961.61	478,586.14	249,902.42	397,923.18
<i>Licenses and permits</i>	<i>29,052.94</i>	<i>29,315.23</i>	<i>14,826.16</i>	<i>22,001.56</i>
<i>Fines and forfeits</i>	<i>10,140.08</i>	<i>34,609.62</i>	<i>4,923.31</i>	<i>3,064.84</i>
<i>Grants and gifts</i>	<i>784,415.82</i>	<i>587,806.51</i>	<i>171,389.05</i>	<i>433,847.52</i>
For expenses	784,415.82	587,806.51	171,389.05	433,847.52
For outlays	—	—	—	—
All other	—	2,425.29	—	560.36
Commercial	2,482,378.46	1,954,692.13	881,562.13	1,261,798.06
<i>Special assessments</i>	<i>292,996.66</i>	<i>78,590.86</i>	—	<i>8,990.81</i>
To meet expenses	107,379.58	—	—	—
To meet outlays	185,617.08	78,590.86	—	8,990.81
<i>Privileges</i>	<i>235,783.65</i>	<i>252,578.93</i>	<i>94,945.75</i>	<i>167,337.23</i>
<i>Departmental</i>	<i>854,513.79</i>	<i>778,532.72</i>	<i>232,635.68</i>	<i>333,031.41</i>
General government	43,607.79	48,660.27	16,238.52	20,815.00
Protection of persons and property	21,463.19	7,783.87	1,836.74	11,923.28
Health and sanitation	100,566.68	28,552.64	31,880.15	27,186.85
Highways	28,271.25	71,900.33	830.58	1,589.96
Charities	465,434.39	284,065.43	147,458.53	215,602.60
Soldiers' benefits	15,762.75	7,370.75	12,274.57	8,431.75
Schools	156,931.79	268,235.25	19,807.73	36,480.04
Libraries	4,372.76	—	1,735.11	1,533.00
Recreation	18,103.19	59,077.29	—	4,081.84
Unclassified	—	2,886.89	573.75	5,377.09
<i>Public service enterprises</i>	<i>756,667.69</i>	<i>705,073.26</i>	<i>373,588.78</i>	<i>473,490.68</i>
Electric light	—	—	—	—
Water	756,667.69	705,073.26	373,402.70	473,490.68
All other	—	—	186.08	—
<i>Cemeteries</i>	<i>55,289.73</i>	—	<i>28,842.14</i>	<i>52,598.13</i>
<i>Interest</i>	<i>287,126.94</i>	<i>139,916.36</i>	<i>151,549.78</i>	<i>226,359.80</i>
On sinking funds	37,812.13	—	156,697.86	126,256.95
On trust and investment funds	40,694.11	1,687.11	5,208.67	3,747.30
All other	208,620.70	138,229.25	89,643.25	96,355.55
NON-REVENUE.	\$20,253,747.17	\$11,652,913.46	\$4,970,214.05	\$8,725,524.86
Offsets to outlays	40,748.17	66,006.09	4,822.95	4,375.00
<i>Departmental</i>	<i>14,624.36</i>	<i>65,916.09</i>	<i>4,822.95</i>	<i>4,375.00</i>
<i>Public service enterprises</i>	<i>26,123.81</i>	<i>90.00</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	16,269,753.26	10,504,715.41	4,000,000.00	6,966,495.00
<i>Loans, general purposes</i>	<i>1,195,000.00</i>	—	—	<i>967,000.00</i>
<i>Loans, public service enterprises</i>	<i>290,000.00</i>	<i>800,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>14,185,000.00</i>	<i>9,000,000.00</i>	<i>4,000,000.00</i>	<i>5,999,300.00</i>
Unpaid warrants or orders, current year	586,559.40	684,237.41	—	—
Premiums	13,193.86	294,768.00	—	195.00
Transfers	1,283,709.33	73,070.40	257,213.43	103,851.57
<i>From sinking funds</i>	<i>273,500.00</i>	—	<i>220,000.00</i>	<i>99,700.00</i>
All other	1,010,209.33	73,070.40	37,213.43	4,151.57
Refunds	556,486.20	65,669.25	129,470.09	75,712.29
Agency, trust, and investment	2,103,050.21	943,452.31	578,707.58	1,575,091.00
<i>Taxes and licenses for State</i>	<i>521,430.98</i>	<i>446,397.19</i>	<i>200,536.64</i>	<i>303,412.96</i>
<i>Taxes for county</i>	<i>584,880.00</i>	<i>496,768.92</i>	<i>160,057.42</i>	<i>273,560.88</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>971,157.48</i>	—	<i>217,966.52</i>	<i>993,585.61</i>
All other	25,581.75	286.20	147.00	4,531.55
RECAPITULATION.				
Revenue and offsets to outlays	\$13,334,008.77	\$11,370,843.70	\$5,955,531.84	\$8,620,332.37
Premiums	13,193.86	20,478.00	—	195.00
Municipal indebtedness	16,256,559.40	10,484,237.41	4,000,000.00	6,966,300.00
Transfers and refunds	1,840,195.53	138,739.65	386,683.52	179,563.86
Agency, trust, and investment	2,103,050.21	943,452.31	578,707.58	1,575,091.00
Total receipts	\$33,547,007.77	\$22,957,751.07	\$10,920,922.94	\$17,341,482.23
Balance on hand, including funds	1,064,251.34	2,063,235.26	460,228.16	597,781.86
GRAND TOTAL	\$34,611,259.11	\$25,010,986.33	\$11,381,151.10	\$17,939,264.09

¹ Includes \$33,900 applied to payment of interest on loans.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
Maintenance	\$11,884,047.80	\$10,120,279.53	\$4,439,328.71	\$7,273,580.88
<i>Departmental</i>	<i>11,569,739.00</i>	<i>9,846,467.82</i>	<i>4,255,534.81</i>	<i>6,884,377.52</i>
General government	397,868.89	415,978.80	187,208.15	295,688.30
Protection of persons and property	2,044,933.53	1,726,559.28	719,733.50	1,171,232.58
Health and sanitation	870,117.99	877,996.66	264,534.95	799,033.51
Highways	878,348.82	632,735.53	212,845.38	435,560.43
Charities	2,683,509.84	1,844,190.48	1,207,861.41	1,508,123.54
Soldiers' benefits	268,075.53	281,809.32	261,246.76	153,862.39
Schools	3,794,373.44	3,321,483.54	1,160,513.54	1,840,771.14
Libraries	180,460.46	219,614.00	43,853.80	89,503.68
Recreation	168,611.94	362,171.46	37,206.89	221,406.54
Pensions	190,397.68	66,109.28	133,480.81	182,765.58
Unclassified	93,040.88	97,819.47	27,049.62	186,429.83
<i>Public service enterprises</i>	<i>260,229.40</i>	<i>273,611.72</i>	<i>151,343.21</i>	<i>334,034.88</i>
Electric light	—	—	—	—
Water	259,401.36	273,611.72	150,106.64	334,034.88
All other	828.04	—	1,236.57	—
<i>Cemeteries</i>	<i>54,074.40</i>	<i>—</i>	<i>32,450.69</i>	<i>55,168.48</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>199.99</i>	<i>—</i>	<i>—</i>
Interest	781,413.31	867,617.72	624,302.03	716,450.68
<i>Loans, general purposes</i>	<i>622,530.26</i>	<i>609,386.89</i>	<i>603,527.03</i>	<i>663,038.18</i>
<i>Loans, public service enterprises</i>	<i>158,883.05</i>	<i>258,230.83</i>	<i>20,775.00</i>	<i>53,172.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>240.00</i>
Outlays	3,102,160.62	1,488,490.19	39,340.11	2,099,533.64
<i>Departmental</i>	<i>2,880,190.55</i>	<i>872,728.23</i>	<i>23,215.61</i>	<i>1,631,810.07</i>
General government	—	4,028.38	—	309.73
Protection of persons and property	162.00	36,076.48	2,319.28	8,928.27
Health and sanitation	883,682.51	520,018.19	—	92,530.42
Highways	518,641.74	134,172.19	8,462.39	319,525.08
Charities	—	9,283.58	12,389.50	7,375.56
Schools	166,400.42	130,813.58	44.44	1,201,848.41
Libraries	—	—	—	996.89
Recreation	296.10	37,995.83	—	295.68
Unclassified	1,311,007.78	340.00	—	—
<i>Public service enterprises</i>	<i>221,970.07</i>	<i>615,761.96</i>	<i>16,124.50</i>	<i>461,525.08</i>
Electric light	—	—	—	—
Water	221,970.07	615,761.96	16,124.50	461,525.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,198.49</i>
Municipal indebtedness	13,387,004.99	10,214,907.33	5,405,000.00	5,606,501.65
<i>From sinking funds</i>	<i>273,500.00</i>	<i>—</i>	<i>220,000.00</i>	<i>99,700.00</i>
<i>From revenue and other sources</i>	<i>1,677,700.00</i>	<i>1,189,500.00</i>	<i>1,220,000.00</i>	<i>941,501.65</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,810,000.00</i>	<i>8,400,000.00</i>	<i>3,965,000.00</i>	<i>4,565,300.00</i>
<i>Warrants or orders, previous years</i>	<i>625,804.99</i>	<i>625,407.33</i>	<i>—</i>	<i>—</i>
Transfers	1,283,709.33	73,070.40	257,213.43	103,851.57
<i>To sinking funds from revenue</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,273,709.33</i>	<i>73,070.40</i>	<i>257,213.43</i>	<i>103,851.57</i>
Refunds	556,486.20	65,669.25	129,470.09	75,712.29
Agency, trust, and investment	1,950,713.41	943,166.11	384,738.66	1,465,589.06
<i>Taxes and licenses for State</i>	<i>521,430.98</i>	<i>446,397.19</i>	<i>200,536.64</i>	<i>303,412.96</i>
<i>Taxes for county</i>	<i>584,880.00</i>	<i>496,768.92</i>	<i>160,037.42</i>	<i>273,560.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>818,820.68</i>	<i>—</i>	<i>24,030.60</i>	<i>884,055.42</i>
<i>All other</i>	<i>25,581.75</i>	<i>—</i>	<i>114.00</i>	<i>4,559.80</i>
RECAPITULATION.				
Maintenance and interest	\$12,665,461.11	\$10,987,897.25	\$5,063,630.74	\$7,990,031.56
Permanent debt (except from sinking funds)	1,677,700.00	1,189,500.00	1,220,000.00	941,501.65
Sinking fund requirements from revenue	10,000.00	—	—	—
Outlays	3,102,160.62	1,488,490.19	39,340.11	2,099,533.64
Permanent debt from sinking funds	273,500.00	—	220,000.00	99,700.00
Bonds refunded, current year	—	—	—	—
Temporary loans	11,435,804.99	9,025,407.33	3,965,000.00	4,565,300.00
Transfers (except to sinking funds) and refunds	1,830,195.53	138,739.65	386,683.52	179,563.86
Agency, trust, and investment	1,950,713.41	943,166.11	384,738.66	1,465,589.06
Total payments	\$32,945,535.66	\$23,773,200.53	\$11,279,393.03	\$17,341,219.77
Balance on hand, including funds	1,665,723.45	1,237,785.80	101,768.07	598,044.32
GRAND TOTAL	\$34,611,259.11	\$25,010,986.33	\$11,381,151.10	\$17,939,264.09

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
REVENUE.	\$6,141,179.20	\$5,221,842.83	\$5,850,812.64	\$5,002,475.77
General	5,271,340.19	4,299,359.67	4,773,145.10	4,221,569.67
Taxes	5,007,213.27	4,133,461.68	4,483,688.20	4,038,496.04
Property, poll, and income	4,673,874.72	4,016,818.80	4,257,130.19	3,821,898.30
Corporation, bank, etc.	333,338.55	116,642.88	226,558.01	216,597.74
Licenses and permits	14,450.75	20,520.33	19,969.11	13,769.60
Fines and forfeits	7,811.63	6,546.06	14,264.87	12,119.29
Grants and gifts	241,864.64	137,878.57	255,222.92	157,184.74
For expenses	241,864.54	137,878.57	255,222.92	157,184.74
For outlays	—	—	—	—
All other	—	953.03	—	—
Commercial	869,839.01	922,483.16	1,077,667.54	780,906.10
Special assessments	6,843.70	49,319.72	30,160.75	20,490.84
To meet expenses	—	43,011.69	30,160.75	1,873.98
To meet outlays	6,843.70	6,308.03	—	18,616.86
Privileges	99,035.80	101,795.50	108,521.58	84,032.10
Departmental	274,107.66	264,914.03	369,389.85	270,461.29
General government	13,473.64	12,690.00	12,980.21	13,412.05
Protection of persons and property	2,939.98	1,737.48	4,112.31	3,911.89
Health and sanitation	38,632.54	14,549.25	36,116.48	9,183.15
Highways	10,933.94	3,517.38	724.98	2,189.07
Charities	145,307.57	199,203.46	235,857.72	155,486.32
Soldiers' benefits	6,828.31	7,733.55	10,715.25	9,324.45
Schools	50,450.92	22,464.31	51,413.64	66,068.90
Libraries	1,079.58	2,147.55	2,160.34	418.13
Recreation	2,643.05	674.00	10,201.48	6,737.33
Unclassified	1,818.13	197.05	5,107.44	3,730.00
Public service enterprises	342,735.80	453,526.13	426,426.16	314,284.20
Electric light	—	—	—	—
Water	338,915.94	453,526.13	426,426.16	314,203.60
All other	3,819.86	—	—	80.60
Cemeteries	41,604.36	—	55,794.11	25,565.94
Interest	105,511.69	52,927.78	87,375.09	66,071.73
On sinking funds	30,689.00	—	17,464.66	—
On trust and investment funds	20,761.99	3,033.11	9,681.13	6,390.10
All other	54,060.70	49,894.67	60,229.30	59,681.63
NON-REVENUE.	\$7,357,566.77	\$5,084,190.56	\$8,039,829.03	\$6,596,638.71
Offsets to outlays	3,536.84	—	9,268.31	7,443.00
Departmental	278.61	—	853.00	7,443.00
Public service enterprises	3,258.23	—	8,415.31	—
Cemeteries	—	—	—	—
Municipal indebtedness	6,684,731.61	4,593,000.00	6,410,150.00	6,003,024.40
Loans, general purposes	—	593,000.00	210,000.00	1,100,000.00
Loans, public service enterprises	—	—	25,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	6,507,000.00	4,000,000.00	6,175,150.00	4,903,024.40
Unpaid warrants or orders, current year	177,731.61	—	—	—
Premiums	—	—	—	—
Transfers	53,743.86	36,186.57	483,535.27	23,055.83
From sinking funds	30,000.00	—	400,000.00	—
All other	23,743.86	36,186.57	83,535.27	23,055.83
Refunds	40,972.83	19,473.26	18,032.73	186,807.48
Agency, trust, and investment	574,581.63	435,530.73	1,118,842.72	376,308.00
Taxes and licenses for State	244,049.85	208,359.61	228,968.00	187,420.00
Taxes for county	194,995.16	177,233.88	191,506.51	167,083.92
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	133,665.22	49,367.84	698,242.21	19,416.08
All other	1,871.40	569.40	126.00	2,388.00
RECAPITULATION.				
Revenue and offsets to outlays	\$6,144,716.04	\$5,221,842.83	\$5,860,080.95	\$5,009,918.77
Premiums	—	—	—	—
Municipal indebtedness	6,684,731.61	4,593,000.00	6,410,150.00	6,003,024.40
Transfers and refunds	94,716.69	55,659.83	501,568.00	209,863.31
Agency, trust, and investment	574,581.63	435,530.73	1,118,842.72	376,308.00
Total receipts	\$13,498,745.97	\$10,306,033.39	\$13,890,641.67	\$11,599,114.48
Balance on hand, including funds	166,943.48	383,331.43	411,778.19	183,376.87
GRAND TOTAL	\$13,665,689.45	\$10,689,364.82	\$14,302,419.86	\$11,782,491.35

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
Maintenance	\$4,913,883.30	\$4,941,001.48	\$5,078,671.23	\$4,441,990.56
Departmental	4,673,015.68	4,733,794.13	4,822,436.25	4,174,015.93
General government	207,463.30	224,067.26	169,825.83	212,518.33
Protection of persons and property	897,490.18	815,378.59	815,869.75	742,418.12
Health and sanitation	460,239.71	534,740.58	507,134.52	323,362.55
Highways	226,361.34	362,495.34	309,769.26	381,756.47
Charities	956,791.05	752,103.45	956,721.51	876,713.56
Soldiers' benefits	277,488.07	80,961.24	151,234.54	152,826.34
Schools	1,467,853.77	1,462,243.13	1,537,347.00	1,140,075.63
Libraries	70,240.92	95,257.97	69,404.66	35,299.58
Recreation	54,423.22	188,864.77	181,593.80	38,827.89
Pensions	42,258.56	82,251.57	87,824.61	60,157.81
Unclassified	12,405.56	135,430.23	35,710.77	210,059.65
Public service enterprises	195,695.00	207,207.55	181,542.17	241,362.54
Electric light	—	—	—	—
Water	194,981.55	207,207.35	181,542.17	240,219.54
All other	713.45	—	—	1,143.00
Cemeteries	45,172.62	—	73,034.64	26,612.09
Administration of trust funds	—	—	1,663.17	—
Interest	622,506.99	442,615.77	518,198.91	401,549.17
Loans, general purposes	567,836.99	304,329.32	455,465.16	385,791.67
Loans, public service enterprises	54,670.00	138,286.45	32,238.75	15,767.50
Loans, cemeteries	—	—	495.00	—
Outlays	27,572.12	938,376.19	348,228.38	57,953.14
Departmental	6,886.31	925,910.90	308,345.83	57,155.29
General government	—	4,619.56	—	—
Protection of persons and property	—	373,666.56	—	—
Health and sanitation	799.98	2,433.26	200,578.27	373.32
Highways	6,086.33	340,618.98	77,124.34	49,851.15
Charities	—	2,264.55	—	—
Schools	—	154,629.51	22,411.29	—
Libraries	—	152.00	—	—
Recreation	—	3,854.92	8,231.93	6,910.82
Unclassified	—	43,671.56	—	—
Public service enterprises	20,685.81	12,465.29	32,500.33	817.85
Electric light	—	—	—	—
Water	20,685.81	12,465.29	32,500.33	817.85
All other	—	—	—	—
Cemeteries	—	—	7,382.22	—
Municipal indebtedness	7,065,711.14	3,469,679.06	6,578,424.76	5,498,118.24
From sinking funds	30,000.00	—	400,000.00	—
From revenue and other sources	1,014,000.00	369,679.06	757,574.76	735,570.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	5,820,000.00	3,100,000.00	5,420,850.00	4,576,224.40
Warrants or orders, previous years	201,711.14	—	—	186,323.84
Transfers	53,743.86	36,186.57	483,535.27	23,055.83
To sinking funds from revenue	—	—	5,000.00	—
All other	53,743.86	36,186.57	478,535.27	23,055.83
Refunds	40,972.83	19,473.26	18,032.73	186,807.48
Agency, trust, and investment	544,571.29	437,021.13	757,791.64	375,685.25
Taxes and licenses for State	244,049.85	208,359.61	228,968.00	187,420.00
Taxes for county	194,995.16	177,233.88	191,506.51	167,083.92
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	105,526.28	50,870.24	337,191.13	18,793.33
All other	—	557.40	126.00	2,388.00
RECAPITULATION.				
Maintenance and interest	\$5,536,390.29	\$5,383,617.25	\$5,596,870.14	\$4,843,539.73
Permanent debt (except from sinking funds)	1,014,000.00	369,679.06	757,574.76	735,570.00
Sinking fund requirements from revenue	—	—	5,000.00	—
Outlays	27,572.12	938,376.19	348,228.38	57,953.14
Permanent debt from sinking funds	30,000.00	—	400,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,021,711.14	3,100,000.00	5,420,850.00	4,762,548.24
Transfers (except to sinking funds) and refunds	94,716.69	55,659.83	496,568.00	209,863.31
Agency, trust, and investment	544,571.29	437,021.13	757,791.64	375,685.25
Total payments	\$13,268,961.53	\$10,284,353.46	\$13,782,882.92	\$10,985,159.67
Balance on hand, including funds	396,727.92	405,011.36	519,536.94	797,331.68
GRAND TOTAL	\$13,665,689.45	\$10,689,364.82	\$14,302,419.86	\$11,782,491.35

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
REVENUE.	\$4,501,485.43	\$5,029,465.43	\$5,152,950.01	\$3,742,967.39
General	3,997,032.87	3,991,360.81	4,176,716.65	2,999,982.12
<i>Taxes</i>	<i>3,849,686.48</i>	<i>3,744,006.49</i>	<i>4,002,586.43</i>	<i>2,797,480.04</i>
Property, poll, and income	3,563,362.56	3,648,334.47	3,929,252.45	2,655,376.54
Corporation, bank, etc.	286,323.92	95,672.02	73,333.98	142,103.50
<i>Licenses and permits</i>	<i>6,781.84</i>	<i>11,670.51</i>	<i>4,621.80</i>	<i>8,616.69</i>
<i>Fines and forfeits</i>	<i>4,473.23</i>	<i>2,447.37</i>	<i>1,968.40</i>	<i>4,552.17</i>
<i>Grants and gifts</i>	<i>136,091.32</i>	<i>233,336.44</i>	<i>167,540.52</i>	<i>189,333.22</i>
For expenses	136,091.32	233,336.44	167,540.52	189,333.22
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	504,452.56	1,038,104.62	976,233.36	742,985.27
<i>Special assessments</i>	<i>8,225.71</i>	<i>83,463.02</i>	<i>131,029.66</i>	<i>40,839.47</i>
To meet expenses	103.86	1,553.12	6,063.23	3,963.86
To meet outlays	8,121.85	81,909.90	124,966.43	36,875.61
<i>Privileges</i>	<i>73,073.55</i>	<i>119,455.63</i>	<i>182,221.56</i>	<i>96,775.87</i>
<i>Departmental</i>	<i>126,446.98</i>	<i>129,451.42</i>	<i>112,306.15</i>	<i>263,124.06</i>
General government	6,024.40	11,550.53	11,135.45	10,725.65
Protection of persons and property	7,718.96	1,401.44	1,249.22	1,812.51
Health and sanitation	19,921.35	27,112.02	2,279.22	141,390.97
Highways	14.32	2,295.11	2,885.52	2,180.57
Charities	82,013.76	226,884.08	43,432.06	95,812.91
Soldiers' benefits	2,435.50	2,259.50	2,483.00	6,657.50
Schools	4,603.53	16,403.71	33,230.99	2,055.45
Libraries	760.93	3,285.74	10,363.92	1,961.79
Recreation	386.65	1,259.29	1,721.74	520.81
Unclassified	2,567.58	398,828.85	3,525.03	5.90
<i>Public service enterprises</i>	<i>228,624.76</i>	<i>398,828.85</i>	<i>397,654.58</i>	<i>248,446.14</i>
Electric light	—	—	—	—
Water	228,624.76	398,828.85	397,654.58	248,446.14
All other	—	—	—	—
<i>Cemeteries</i>	<i>18,702.95</i>	<i>26,791.94</i>	<i>—</i>	<i>17,414.66</i>
<i>Interest</i>	<i>49,378.61</i>	<i>118,113.76</i>	<i>153,021.41</i>	<i>76,365.07</i>
On sinking funds	616.17	33,247.31	33,247.31	25,932.17
On trust and investment funds	93.84	17,677.18	36,132.99	6,088.29
All other	48,668.60	100,436.58	81,641.11	44,364.61
NON-REVENUE.	\$3,597,155.67	\$3,735,084.93	\$3,943,534.48	\$4,041,307.27
Offsets to outlays	2,216.67	2,932.94	75,078.42	15,710.20
<i>Departmental</i>	<i>1,000.00</i>	<i>2,932.94</i>	<i>75,078.42</i>	<i>5,898.40</i>
<i>Public service enterprises</i>	<i>1,216.67</i>	<i>—</i>	<i>—</i>	<i>9,811.80</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,119,649.03	3,350,000.00	3,156,196.53	2,885,000.00
<i>Loans, general purposes</i>	<i>541,900.00</i>	<i>135,000.00</i>	<i>700,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>15,000.00</i>	<i>200,000.00</i>	<i>30,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,542,750.00</i>	<i>3,200,000.00</i>	<i>1,975,000.00</i>	<i>2,855,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>34,999.03</i>	<i>—</i>	<i>264,424.53</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>16,772.00</i>	<i>—</i>
Transfers	2,942.26	—	43,000.00	405,937.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>35,000.00</i>	<i>390,000.00</i>
All other	2,942.26	—	8,000.00	15,937.00
Refunds	73,384.63	19,551.93	21,589.73	9,051.11
Agency, trust, and investment	398,963.08	362,600.06	647,669.80	725,608.96
<i>Taxes and licenses for State</i>	<i>183,031.21</i>	<i>197,505.49</i>	<i>231,680.31</i>	<i>135,057.50</i>
<i>Taxes for county</i>	<i>153,706.73</i>	<i>114,055.86</i>	<i>211,782.77</i>	<i>154,028.82</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>62,225.14</i>	<i>49,735.71</i>	<i>203,091.92</i>	<i>435,873.44</i>
All other	—	1,303.00	1,114.80	649.20
RECAPITULATION.				
Revenue and offsets to outlays	\$4,503,702.10	\$5,032,398.37	\$5,228,028.43	\$3,758,677.59
Premiums	—	—	16,772.00	—
Municipal indebtedness	3,119,649.03	3,350,000.00	3,139,424.53	2,885,000.00
Transfers and refunds	76,326.89	19,551.93	64,589.73	414,988.11
Agency, trust, and investment	398,963.08	362,600.06	647,669.80	725,608.96
Total receipts	\$8,098,641.10	\$8,764,550.36	\$9,096,484.49	\$7,784,274.66
Balance on hand, including funds	651,869.83	335,499.82	674,585.39	525,991.06
GRAND TOTAL	\$8,750,510.93	\$9,100,049.68	\$9,771,069.88	\$8,310,265.72

¹ Includes \$9.40 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
Maintenance	\$3,499,948.24	\$3,810,150.94	\$4,248,189.22	\$3,061,043.20
<i>Departmental</i>	<i>3,301,693.35</i>	<i>3,643,291.59</i>	<i>4,042,989.05</i>	<i>2,913,712.58</i>
General government	145,728.30	153,484.60	191,863.48	156,244.72
Protection of persons and property	592,657.63	580,301.34	634,229.62	559,692.33
Health and sanitation	349,009.94	379,489.84	417,332.22	307,442.44
Highways	294,603.67	332,929.33	649,428.34	238,283.19
Charities	557,805.50	708,981.39	205,331.89	494,670.53
Soldiers' benefits	132,967.19	47,052.42	74,250.44	80,572.24
Schools	1,060,835.08	1,247,528.87	1,450,308.21	939,053.87
Libraries	52,548.62	72,978.42	89,302.31	44,215.54
Recreation	52,544.52	86,627.52	173,687.03	22,149.08
Pensions	25,293.94	21,435.50	112,757.63	55,164.08
Unclassified	37,698.96	12,485.56	44,497.88	16,274.56
<i>Public service enterprises</i>	<i>173,645.43</i>	<i>133,881.95</i>	<i>204,324.34</i>	<i>130,338.85</i>
Electric light	—	—	—	—
Water	173,645.43	133,881.95	204,324.34	130,338.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>24,609.46</i>	<i>31,101.90</i>	<i>827.24</i>	<i>16,991.77</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>1,872.50</i>	<i>48.59</i>	<i>—</i>
Interest	336,526.54	477,834.38	371,544.29	252,760.20
<i>Loans, general purposes</i>	<i>327,241.54</i>	<i>365,772.69</i>	<i>349,431.69</i>	<i>190,785.07</i>
<i>Loans, public service enterprises</i>	<i>9,285.00</i>	<i>112,019.19</i>	<i>22,112.60</i>	<i>61,930.13</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>42.50</i>	<i>—</i>	<i>45.00</i>
Outlays	242,409.51	484,140.64	1,472,627.48	179,562.71
<i>Departmental</i>	<i>212,952.48</i>	<i>438,937.73</i>	<i>1,313,522.05</i>	<i>142,719.37</i>
General government	514.33	3,561.38	439,028.01	—
Protection of persons and property	—	8,286.47	9,720.59	—
Health and sanitation	13,992.27	119,658.93	443,771.57	33,446.25
Highways	72,811.47	233,114.14	129,140.51	79,273.12
Charities	—	20,702.60	—	—
Schools	125,634.41	62,921.41	42,282.21	—
Libraries	—	1,684.30	—	—
Recreation	—	9,008.50	24,381.16	30,000.00
Unclassified	—	—	225,198.00	—
<i>Public service enterprises</i>	<i>29,457.03</i>	<i>20,221.73</i>	<i>159,105.43</i>	<i>36,843.34</i>
Electric light	—	—	—	—
Water	29,457.03	20,221.73	159,105.43	36,843.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>4,981.18</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,554,892.11	3,777,591.25	2,526,354.49	3,792,850.00
<i>From sinking funds</i>	<i>—</i>	<i>35,000.00</i>	<i>390,000.00</i>	<i>390,000.00</i>
<i>From revenue and other sources</i>	<i>617,142.11</i>	<i>937,591.25</i>	<i>553,238.16</i>	<i>497,850.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,937,750.00</i>	<i>2,840,000.00</i>	<i>1,775,000.00</i>	<i>2,905,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>163,116.33</i>	<i>—</i>
Transfers	2,942.26	—	43,000.00	405,937.00
<i>To sinking funds from revenue</i>	<i>2,800.00</i>	<i>—</i>	<i>2,000.00</i>	<i>15,000.00</i>
<i>All other</i>	<i>142.26</i>	<i>—</i>	<i>41,000.00</i>	<i>390,937.00</i>
Refunds	73,384.63	19,551.93	21,589.73	9,051.11
Agency, trust, and investment	402,330.83	362,142.59	737,227.21	336,296.61
<i>Taxes and licenses for State</i>	<i>183,031.21</i>	<i>197,505.49</i>	<i>231,680.31</i>	<i>135,057.50</i>
<i>Taxes for county</i>	<i>153,706.73</i>	<i>114,055.86</i>	<i>211,782.77</i>	<i>154,028.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>65,592.89</i>	<i>49,280.44</i>	<i>292,649.33</i>	<i>46,561.09</i>
<i>All other</i>	<i>—</i>	<i>1,300.80</i>	<i>1,114.80</i>	<i>649.20</i>
RECAPITULATION.				
Maintenance and interest	\$3,836,474.78	\$4,287,985.32	\$4,619,733.51	\$3,313,803.40
Permanent debt (except from sinking funds)	617,142.11	937,591.25	553,238.16	497,850.00
Sinking fund requirements from revenue	2,800.00	—	2,000.00	15,000.00
Outlays	242,409.51	484,140.64	1,472,627.48	179,562.71
Permanent debt from sinking funds	—	—	35,000.00	390,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	2,937,750.00	2,840,000.00	1,938,116.33	2,905,000.00
Transfers (except to sinking funds) and refunds	73,526.89	19,551.93	62,589.73	399,988.11
Agency, trust, and investment	402,330.83	362,142.59	737,227.21	336,296.61
Total payments	\$8,112,434.12	\$8,931,411.73	\$9,420,532.42	\$8,037,500.83
Balance on hand, including funds	638,076.81	168,637.95	350,537.46	272,764.89
GRAND TOTAL	\$8,750,510.93	\$9,100,049.68	\$9,771,069.88	\$8,310,265.72

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
REVENUE.	\$3,342,055.38	\$3,125,293.93	\$4,643,314.60	\$2,504,064.41
General	2,778,056.00	2,549,167.45	3,025,679.89	2,099,977.07
Taxes	2,588,614.19	2,467,965.54	2,877,176.68	2,014,060.86
Property, poll, and income	2,547,407.08	2,393,851.10	2,636,466.06	1,905,191.89
Corporation, bank, etc.	36,207.11	74,114.44	240,710.62	108,868.97
Licenses and permits	6,809.00	5,492.51	9,338.47	9,235.40
Fines and forfeits	2,502.25	3,342.02	3,139.69	3,035.91
Grants and gifts	185,130.56	72,367.38	131,022.75	73,644.90
For expenses	185,130.56	72,367.38	131,022.75	73,644.90
For outlays	—	—	—	—
All other	—	—	2.30	—
Commercial	563,999.38	576,126.48	1,617,634.71	404,087.34
Special assessments	74,295.49	52,183.57	8,178.22	57,349.83
To meet expenses	48,106.80	42,564.72	3,948.10	43,658.64
To meet outlays	26,188.69	9,618.85	4,230.12	13,691.19
Privileges	81,985.80	61,515.90	54,252.96	59,683.78
Departmental	90,249.69	161,505.42	108,973.35	106,334.73
General government	10,323.19	5,840.00	4,960.12	6,202.71
Protection of persons and property	1,046.06	920.81	1,044.10	1,479.19
Health and sanitation	9,951.70	18,991.68	17,492.72	6,848.15
Highways	442.49	11.63	2,120.83	1,748.20
Charities	31,359.44	114,721.16	71,278.57	70,287.53
Soldiers' benefits	2,586.50	4,505.92	2,800.50	3,512.49
Schools	32,229.76	11,256.33	9,582.71	15,957.52
Libraries	2,186.15	2,399.98	—	—
Recreation	9.00	50.52	43.80	289.55
Unclassified	115.30	12,807.39	150.00	9.39
Public service enterprises	216,928.12	190,953.47	1,368,082.78	147,573.24
Electric light	—	—	1,186,719.11	—
Water	216,928.12	190,953.47	181,363.67	147,327.44
All other	—	—	—	245.80
Cemeteries	36,520.12	26,141.56	—	—
Interest	64,020.26	83,826.56	78,147.40	33,145.76
On sinking funds	2,870.38	11,902.15	—	—
On trust and investment funds	4,972.55	25,574.30	33,251.99	—
All other	56,177.35	46,350.11	44,895.41	33,145.76
NON-REVENUE.	\$3,359,786.06	\$3,682,961.53	\$3,575,519.01	\$2,585,362.08
Offsets to outlays	8,711.72	37,538.98	3,556.95	17,815.91
Departmental	2,279.96	37,538.98	3,556.95	17,815.91
Public service enterprises	6,431.76	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,946,560.00	3,212,777.16	3,146,872.00	2,265,563.50
Loans, general purposes	166,000.00	75,000.00	200,000.00	190,000.00
Loans, public service enterprises	30,000.00	—	—	25,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,750,000.00	3,050,000.00	2,946,700.00	2,050,000.00
Unpaid warrants or orders, current year	—	37,777.16	—	—
Premiums	560.00	—	172.00	563.60
Transfers	74,361.15	77,091.25	22,538.39	449.54
From sinking funds	56,000.00	40,000.00	—	—
All other	18,361.15	37,091.25	22,538.39	449.54
Refunds	9,149.13	11,346.81	22,823.56	7,504.60
Agency, trust, and investment	321,004.06	344,207.33	379,728.11	294,028.53
Taxes and licenses for State	130,904.00	121,133.00	161,701.08	105,208.60
Taxes for county	113,991.83	103,061.11	178,080.42	158,971.53
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	75,090.63	118,356.62	35,538.06	29,757.90
All other	1,017.60	1,656.60	4,408.55	90.60
RECAPITULATION.				
Revenue and offsets to outlays	\$3,350,767.10	\$3,162,832.91	\$4,646,871.55	\$2,521,880.32
Premiums	560.00	—	172.00	563.60
Municipal indebtedness	2,946,000.00	3,212,777.16	3,146,700.00	2,265,000.00
Transfers and refunds	83,510.28	88,438.06	45,361.95	7,954.14
Agency, trust, and investment	321,004.06	344,207.33	379,728.11	294,028.53
Total receipts	\$6,701,841.44	\$6,808,255.46	\$8,218,833.61	\$5,089,426.49
Balance on hand, including funds	687,472.54	414,707.08	891,226.74	355,889.36
GRAND TOTAL	\$7,389,313.98	\$7,222,962.54	\$9,110,060.35	\$5,445,315.85

¹ Includes \$25 from administration of trust funds.² Includes \$509,108.42 from gas

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
Maintenance	\$2,749,738.55	\$2,761,259.73	\$4,005,527.03	\$2,264,000.59
<i>Departmental</i>	<i>2,634,552.97</i>	<i>2,619,229.97</i>	<i>3,013,010.52</i>	<i>2,225,525.29</i>
General government	146,594.73	95,086.29	157,276.48	91,480.90
Protection of persons and property	421,310.50	498,110.98	580,028.57	303,089.04
Health and sanitation	263,340.39	275,411.89	271,329.69	118,754.57
Highways	182,328.29	184,003.39	199,703.01	213,615.99
Charities	298,085.69	451,801.81	664,219.20	548,881.09
Soldiers' benefits	64,731.58	93,245.38	119,629.15	114,640.66
Schools	1,036,035.37	764,777.69	824,105.41	748,404.86
Libraries	34,899.93	52,524.60	40,049.60	25,000.00
Recreation	80,951.01	75,332.84	46,618.24	11,265.48
Pensions	20,030.61	41,301.58	55,585.37	4,319.25
Unclassified	86,244.87	87,633.52	54,465.80	46,073.45
<i>Public service enterprises</i>	<i>81,007.87</i>	<i>100,558.42</i>	<i>992,516.51</i>	<i>38,476.30</i>
Electric light	—	—	¹ 857,362.72	—
Water	81,007.87	100,558.42	135,153.79	37,070.05
All other	—	—	—	1,405.25
<i>Cemeteries</i>	<i>34,177.71</i>	<i>41,251.78</i>	<i>—</i>	<i>—</i>
Administration of trust funds	—	219.56	—	—
Interest	325,769.59	252,592.22	285,268.16	174,810.40
<i>Loans, general purposes</i>	<i>252,201.85</i>	<i>192,775.07</i>	<i>219,413.16</i>	<i>152,690.40</i>
Loans, public service enterprises	72,420.24	59,819.15	65,855.00	22,120.00
Loans, cemeteries	1,147.50	—	—	—
Outlays	409,430.48	256,032.86	457,701.19	139,937.18
<i>Departmental</i>	<i>364,071.25</i>	<i>221,595.54</i>	<i>390,270.29</i>	<i>114,985.69</i>
General government	—	1,991.10	—	1,021.61
Protection of persons and property	69,685.21	2,743.00	—	—
Health and sanitation	92,998.87	75,405.17	6,506.66	70,119.99
Highways	55,383.51	141,208.04	129,566.62	40,557.66
Charities	—	—	—	—
Schools	144,520.46	—	253,290.97	2,383.67
Libraries	—	47.92	—	—
Recreation	1,483.20	.31	906.04	902.76
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>45,359.23</i>	<i>34,637.32</i>	<i>67,430.90</i>	<i>24,951.49</i>
Electric light	—	—	² 46,314.07	—
Water	45,359.23	34,637.32	21,116.83	24,951.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,016,511.80	3,385,371.54	3,649,500.00	2,496,500.00
<i>From sinking funds</i>	<i>56,000.00</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>
From revenue and other sources	610,511.80	321,259.81	597,500.00	396,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,450,000.00	2,950,000.00	3,052,000.00	2,100,000.00
Warrants or orders, previous years	—	74,111.73	—	—
Transfers	74,361.15	77,091.25	22,538.39	449.54
<i>To sinking funds from revenue</i>	<i>3,000.00</i>	<i>6,244.00</i>	<i>—</i>	<i>—</i>
All other	71,361.15	70,847.25	22,538.39	449.54
Refunds	9,149.13	11,346.81	22,823.56	7,504.60
Agency, trust, and investment	259,267.12	331,951.52	378,682.80	295,276.90
<i>Taxes and licenses for State</i>	<i>130,904.00</i>	<i>121,133.00</i>	<i>161,701.08</i>	<i>105,208.50</i>
Taxes for county	113,991.83	103,061.11	178,080.42	158,971.53
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	13,353.69	106,104.41	35,643.29	31,015.27
All other	1,017.60	1,653.00	3,258.01	81.60
RECAPITULATION.				
Maintenance and interest	\$3,075,508.14	\$3,013,851.95	\$4,290,795.19	\$2,438,810.99
Permanent debt (except from sinking funds)	510,511.80	321,259.81	597,500.00	396,500.00
Sinking fund requirements from revenue	3,000.00	6,244.00	—	—
Outlays	409,430.48	256,032.86	457,701.19	139,937.18
Permanent debt from sinking funds	56,000.00	40,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,450,000.00	3,024,111.73	3,052,000.00	2,100,000.00
Transfers (except to sinking funds) and refunds	80,510.28	82,194.06	45,361.95	7,954.14
Agency, trust, and investment	259,267.12	331,951.52	378,682.80	295,276.90
Total payments	\$6,844,227.82	\$7,075,645.93	\$8,822,041.13	\$5,378,479.21
Balance on hand, including funds	545,086.16	147,316.61	288,019.22	66,836.64
GRAND TOTAL	\$7,389,313.98	\$7,222,962.54	\$9,110,060.35	\$5,445,315.85

¹ Includes \$458,836.45 for gas.² Includes \$25,898.83 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
REVENUE.	\$2,602,538.73	\$3,372,782.08	\$2,709,386.90	\$2,470,582.14
General	2,087,265.03	2,840,996.56	2,276,168.14	1,765,170.39
Taxes	1,937,518.76	2,669,198.31	2,195,509.95	1,685,866.06
Property, poll, and income	1,877,640.83	2,569,414.58	2,129,480.17	1,581,564.79
Corporation, bank, etc.	59,877.93	99,783.73	66,029.78	104,301.27
Licenses and permits	8,103.60	5,335.94	7,884.71	4,093.00
Fines and forfeits	1,415.60	3,844.49	2,172.59	3,377.00
Grants and gifts	140,227.17	162,617.82	70,454.42	71,826.33
For expenses	140,227.17	162,617.82	70,454.42	71,826.33
For outlays	—	—	—	—
All other	—	—	146.47	8.00
Commercial	515,273.70	531,785.52	433,218.76	705,411.75
Special assessments	9,803.73	13,086.72	10,681.67	6,411.39
To meet expenses	9,803.73	11,434.66	9,024.70	3,911.39
To meet outlays	—	1,652.06	1,656.97	2,500.00
Privileges	63,453.52	45,717.51	31,066.84	34,786.03
Departmental	216,105.87	221,917.00	166,875.43	79,300.12
General government	9,394.83	6,043.28	9,041.60	8,134.84
Protection of persons and property	2,918.47	999.83	1,291.25	529.19
Health and sanitation	11,675.22	17,658.17	2,701.39	4,128.19
Highways	8.50	402.31	42.95	745.33
Charities	177,488.58	175,989.95	144,906.86	61,117.06
Soldiers' benefits	4,626.35	3,682.50	4,306.03	1,490.75
Schools	8,428.95	5,276.73	3,393.00	2,433.77
Libraries	1,536.79	1,159.66	780.21	720.99
Recreation	28.18	10,574.16	36.55	—
Unclassified	—	130.41	375.59	—
Public service enterprises	169,988.16	186,923.00	174,702.61	551,090.40
Electric light	—	—	—	393,552.80
Water	169,988.16	189,923.00	174,510.23	157,537.60
All other	—	—	192.38	—
Cemeteries	105.00	18,024.73	—	4,299.82
Interest	55,817.42	43,116.56	49,892.21	29,523.99
On sinking funds	1,217.23	8,593.94	14,753.26	—
On trust and investment funds	16,478.23	8,681.44	954.82	1,939.72
All other	38,121.96	25,841.18	34,184.13	27,584.27
NON-REVENUE.	\$2,325,957.39	\$3,311,248.98	\$2,596,292.78	\$2,327,125.77
Offsets to outlays	5,750.71	—	—	39,743.63
Departmental	597.64	—	—	39,743.63
Public service enterprises	5,153.07	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,105,000.00	2,875,000.00	2,360,537.77	2,112,015.89
Loans, general purposes	—	—	—	55,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,105,000.00	2,875,000.00	2,218,334.16	1,919,000.00
Unpaid warrants or orders, current year	—	—	142,203.61	138,015.89
Premiums	—	—	—	—
Transfers	12,404.99	3,596.50	8,648.34	974.68
From sinking funds	—	—	—	—
All other	12,404.99	3,596.50	8,648.34	974.68
Refunds	10,706.75	16,275.20	13,101.61	7,106.54
Agency, trust, and investment	192,094.94	416,377.28	214,005.06	167,285.03
Taxes and licenses for State	99,644.00	115,864.17	89,161.40	75,395.62
Taxes for county	81,357.76	101,206.79	—	78,750.49
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	10,209.38	198,636.12	124,843.66	10,308.22
All other	883.80	670.20	—	2,830.70
RECAPITULATION.				
Revenue and offsets to outlays	\$2,608,289.44	\$3,372,782.08	\$2,709,386.90	\$2,510,325.77
Premiums	—	—	—	—
Municipal indebtedness	2,105,000.00	2,875,000.00	2,360,537.77	2,112,015.89
Transfers and refunds	23,111.74	19,871.70	21,749.95	8,081.22
Agency, trust, and investment	192,094.94	416,377.28	214,005.06	167,285.03
Total receipts	\$4,928,496.12	\$6,684,031.06	\$5,305,679.68	\$4,797,707.91
Balance on hand, including funds	168,638.65	251,895.91	41,132.49	305,713.34
GRAND TOTAL	\$5,097,134.77	\$6,935,926.97	\$5,346,812.17	\$5,103,421.25

Graded According to Population of 1930 — Continued.

PAYMENTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
Maintenance	\$2,409,428.20	\$2,681,885.47	\$2,320,690.39	\$2,189,593.63
<i>Departmental</i>	<i>2,299,955.76</i>	<i>2,573,816.22</i>	<i>2,255,085.62</i>	<i>1,819,279.83</i>
General government	101,240.12	110,767.59	106,339.05	91,305.12
Protection of persons and property	382,662.61	457,445.63	405,591.34	264,307.40
Health and sanitation	151,255.16	169,954.42	159,152.57	91,064.81
Highways	168,211.42	131,309.19	133,223.42	96,294.82
Charities	677,071.55	590,249.97	618,154.81	548,993.69
Soldiers' benefits	52,834.26	87,513.82	53,840.85	99,074.12
Schools	656,741.50	797,698.34	618,768.01	574,038.56
Libraries	43,209.06	34,682.13	22,136.06	18,997.33
Recreation	24,654.08	84,236.70	47,197.93	6,087.69
Pensions	23,425.14	39,266.90	42,953.52	13,003.01
Unclassified	18,650.86	70,691.53	47,728.06	16,113.28
<i>Public service enterprises</i>	<i>108,473.55</i>	<i>86,438.58</i>	<i>65,604.77</i>	<i>361,700.02</i>
Electric light	—	—	—	277,693.21
Water	108,471.05	86,438.58	65,604.77	84,006.81
All other	2.50	—	—	—
<i>Cemeteries</i>	<i>824.80</i>	<i>21,630.67</i>	<i>—</i>	<i>8,613.78</i>
<i>Administration of trust funds</i>	<i>174.09</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	112,164.77	302,144.78	231,585.21	149,459.53
<i>Loans, general purposes</i>	<i>101,978.52</i>	<i>226,488.28</i>	<i>175,488.44</i>	<i>126,142.03</i>
<i>Loans, public service enterprises</i>	<i>10,186.25</i>	<i>75,656.50</i>	<i>66,096.77</i>	<i>23,317.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,189.28	377,783.42	40,927.37	168,321.87
<i>Departmental</i>	<i>6,825.20</i>	<i>375,376.38</i>	<i>31,503.83</i>	<i>110,674.25</i>
General government	—	—	374.78	—
Protection of persons and property	1,163.00	2,054.13	—	—
Health and sanitation	397.94	1,075.14	20,149.77	4,390.63
Highways	168.83	596.27	10,753.72	103,683.62
Charities	2,558.23	26,024.62	—	—
Schools	303.05	342,190.22	—	—
Libraries	—	—	—	—
Recreation	—	3,436.00	223.56	—
Unclassified	2,234.15	—	—	—
<i>Public service enterprises</i>	<i>16,364.08</i>	<i>2,407.04</i>	<i>9,423.54</i>	<i>58,247.62</i>
Electric light	—	—	—	27,219.72
Water	16,364.08	2,407.04	9,423.54	31,027.90
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,193,000.00	2,815,752.89	2,211,483.75	2,281,150.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>203,000.00</i>	<i>416,497.21</i>	<i>228,682.80</i>	<i>429,750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,990,000.00</i>	<i>2,355,090.00</i>	<i>1,866,891.71</i>	<i>1,851,400.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>44,255.68</i>	<i>115,909.24</i>	<i>—</i>
Transfers	12,404.99	3,596.50	8,648.34	974.68
<i>To sinking funds from revenue</i>	<i>—</i>	<i>3,500.00</i>	<i>4,508.00</i>	<i>—</i>
<i>All other</i>	<i>12,404.99</i>	<i>96.50</i>	<i>4,140.34</i>	<i>974.68</i>
Refunds	10,706.75	16,275.20	13,101.61	7,106.54
Agency, trust, and investment	199,064.41	437,982.69	232,375.37	171,039.74
<i>Taxes and licenses for State</i>	<i>99,644.00</i>	<i>115,864.17</i>	<i>89,161.40</i>	<i>75,395.62</i>
<i>Taxes for county</i>	<i>81,357.76</i>	<i>101,206.79</i>	<i>—</i>	<i>78,750.49</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,250.85</i>	<i>220,241.53</i>	<i>143,213.97</i>	<i>14,113.72</i>
<i>All other</i>	<i>811.80</i>	<i>670.20</i>	<i>—</i>	<i>2,779.91</i>
RECAPITULATION.				
Maintenance and interest	\$2,521,592.97	\$2,984,030.25	\$2,552,275.60	\$2,339,053.16
Permanent debt (except from sinking funds)	203,000.00	416,497.21	228,682.80	429,750.00
Sinking fund requirements from revenue	—	3,500.00	4,508.00	—
Outlays	23,189.28	377,783.42	40,927.37	168,321.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,990,000.00	2,399,255.68	1,982,800.95	1,851,400.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	23,111.74	16,371.70	17,241.95	8,081.22
Agency, trust, and investment	199,064.41	437,982.69	232,375.37	171,039.74
Total payments	\$4,959,958.40	\$6,635,420.95	\$5,058,812.04	\$4,967,645.99
<i>Balance on hand, including funds</i>	<i>137,176.37</i>	<i>300,506.02</i>	<i>288,000.13</i>	<i>135,775.26</i>
GRAND TOTAL	\$5,097,134.77	\$6,935,926.97	\$5,346,812.17	\$5,103,421.25

TABLE I. — *Summary of Financial Transactions.* Cities

	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
RECEIPTS.				
REVENUE.	\$2,361,417.67	\$2,303,976.35	\$2,299,178.20	\$2,392,536.27
General	1,895,602.38	1,796,005.95	1,892,822.15	1,486,526.04
Taxes	1,793,227.26	1,720,892.39	1,781,404.02	1,437,038.37
Property, poll, and income	1,701,910.69	1,623,758.07	1,714,673.86	1,376,552.39
Corporation, bank, etc.	91,316.57	97,134.32	66,730.16	60,485.98
Licenses and permits	3,784.14	11,559.96	3,771.00	5,166.00
Fines and forfeits	3,724.16	674.43	1,445.00	449.57
Grants and gifts	94,839.32	62,879.17	106,202.13	43,872.10
For expenses	94,839.32	62,879.17	76,202.13	43,872.10
For outlays	—	—	30,000.00	—
All other	27.50	—	—	—
Commercial	465,815.29	507,970.40	466,356.05	906,010.23
Special assessments	8,229.62	8,640.72	25,433.70	4,223.61
To meet expenses	6,834.08	—	96.43	945.94
To meet outlays	1,395.54	8,640.72	25,337.27	3,277.67
Privileges	55,982.86	50,186.28	50,645.63	50,929.33
Departmental	167,790.33	267,090.99	146,639.18	96,995.06
General government	4,472.00	6,445.12	6,146.37	2,384.96
Protection of persons and property	7,205.45	3,414.37	4,101.86	3,006.39
Health and sanitation	15,509.93	8,479.41	16,612.36	24,156.12
Highways	269.54	361.84	1,204.24	742.06
Charities	120,108.28	198,320.57	104,996.31	31,020.69
Soldiers' benefits	4,450.50	3,751.50	1,153.00	1,777.50
Schools	1,844.33	44,187.63	9,844.89	33,026.63
Libraries	859.66	642.25	1,243.05	474.06
Recreation	11,422.64	46.30	147.50	381.65
Unclassified	1,648.00	1,442.00	1,189.60	25.00
Public service enterprises	184,572.38	120,209.97	121,071.54	698,047.14
Electric light	—	—	—	590,827.76
Water	184,409.40	120,209.97	121,071.54	107,219.38
All other	162.98	—	—	—
Cemeteries	8,720.29	15,346.99	20,033.83	11,867.50
Interest	40,519.81	46,495.45	42,632.17	43,947.79
On sinking funds	—	—	1,253.10	13,917.09
On trust and investment funds	13,933.49	19,430.83	6,100.48	1,809.08
All other	26,586.32	27,064.62	35,178.59	28,221.62
NON-REVENUE.	\$3,186,547.04	\$2,757,559.29	\$2,735,708.45	\$2,528,222.00
Offsets to outlays	—	25,961.56	6,228.55	3,608.36
Departmental	—	25,961.56	3,166.61	331.13
Public service enterprises	—	—	3,061.94	3,277.23
Cemeteries	—	—	—	—
Municipal indebtedness	2,971,133.26	2,490,000.00	2,506,626.00	1,905,664.45
Loans, general purposes	100,000.00	—	106,000.00	120,000.00
Loans, public service enterprises	—	—	40,000.00	21,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,805,000.00	2,490,000.00	2,360,000.00	1,715,320.00
Unpaid warrants or orders, current year	65,703.42	—	—	49,231.95
Premiums	429.84	—	626.00	112.50
Transfers	1,371.91	20,145.79	11,177.21	197,991.25
From sinking funds	—	—	—	195,000.00
All other	1,371.91	20,145.79	11,177.21	2,991.25
Refunds	4,897.01	5,830.56	10,205.22	11,144.35
Agency, trust, and investment	209,144.86	215,621.38	201,471.47	409,813.59
Taxes and licenses for State	94,330.50	92,084.90	91,784.00	66,333.43
Taxes for county	78,292.91	100,543.00	80,614.09	60,899.14
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	36,521.45	22,993.48	27,885.38	288,759.09
All other	—	—	1,188.00	3,821.93
RECAPITULATION.				
Revenue and offsets to outlays	\$2,361,417.67	\$2,329,937.91	\$2,305,406.75	\$2,396,144.63
Premiums	429.84	—	626.00	112.50
Municipal indebtedness	2,970,703.42	2,490,000.00	2,506,000.00	1,905,551.95
Transfers and refunds	6,268.92	25,976.35	21,382.43	209,135.60
Agency, trust, and investment	209,144.86	215,621.38	201,471.47	409,813.59
Total receipts	\$5,547,964.71	\$5,061,535.64	\$5,034,886.65	\$4,920,758.27
Balance on hand, including funds	227,872.69	185,204.75	261,990.67	232,828.43
GRAND TOTAL	\$5,775,837.40	\$5,246,740.39	\$5,296,877.32	\$5,153,586.70

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
Maintenance	\$2,022,168.44	\$1,952,135.60	\$2,050,573.84	\$1,749,711.41
<i>Departmental</i>	<i>1,894,437.52</i>	<i>1,868,187.81</i>	<i>1,960,118.37</i>	<i>1,373,605.15</i>
General government	97,338.00	81,938.17	115,121.93	72,481.42
Protection of persons and property	315,505.29	282,099.61	293,703.17	242,077.56
Health and sanitation	156,824.82	128,889.35	181,708.13	109,538.36
Highways	200,758.79	200,201.30	128,190.84	122,147.34
Charities	440,062.54	549,470.20	447,287.98	218,745.11
Soldiers' benefits	58,396.20	60,870.55	54,929.43	34,008.89
Schools	494,623.20	497,480.05	596,909.93	524,608.49
Libraries	34,938.44	16,980.04	37,540.88	18,650.75
Recreation	58,782.26	19,676.37	56,803.64	19,281.59
Pensions	25,068.72	21,458.46	26,130.10	1,867.25
Unclassified	12,139.26	9,123.71	21,792.34	10,198.39
<i>Public service enterprises</i>	<i>107,149.98</i>	<i>57,458.06</i>	<i>65,785.24</i>	<i>364,533.36</i>
Electric light	—	—	—	282,575.06
Water	105,617.82	57,458.06	65,785.24	81,958.30
All other	1,532.16	—	—	—
<i>Cemeteries</i>	<i>20,079.32</i>	<i>25,917.25</i>	<i>24,670.23</i>	<i>11,572.90</i>
<i>Administration of trust funds</i>	<i>501.62</i>	<i>572.48</i>	—	—
Interest	118,943.12	136,726.35	204,023.49	165,712.67
<i>Loans, general purposes</i>	<i>103,528.12</i>	<i>113,576.35</i>	<i>184,981.69</i>	<i>116,739.23</i>
<i>Loans, public service enterprises</i>	<i>15,415.00</i>	<i>23,150.00</i>	<i>19,041.80</i>	<i>48,973.44</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	243,835.69	93,399.09	316,036.74	222,356.65
<i>Departmental</i>	<i>230,388.82</i>	<i>76,009.05</i>	<i>199,276.80</i>	<i>150,216.35</i>
General government	700.00	—	193.08	—
Protection of persons and property	—	—	4,357.87	—
Health and sanitation	57,410.53	19,424.81	68,080.99	36,370.12
Highways	115,186.62	33,894.99	43,815.99	112,427.55
Charities	—	2,339.25	294.33	—
Schools	—	—	55,970.48	4,280.25
Libraries	—	—	16,726.86	—
Recreation	57,089.67	350.00	453.71	7,138.43
Unclassified	—	—	9,383.49	—
<i>Public service enterprises</i>	<i>6,078.53</i>	<i>17,390.04</i>	<i>116,760.94</i>	<i>62,140.30</i>
Electric light	—	—	—	45,001.57
Water	6,078.53	17,390.04	116,759.94	17,138.73
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,370.34</i>	—	—	—
Municipal indebtedness	2,901,443.90	2,773,700.00	2,325,837.75	2,327,958.95
<i>From sinking funds</i>	—	—	—	<i>195,000.00</i>
<i>From revenue and other sources</i>	<i>228,000.00</i>	<i>233,700.00</i>	<i>350,837.75</i>	<i>339,400.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,605,000.00</i>	<i>2,540,000.00</i>	<i>1,975,000.00</i>	<i>1,728,820.00</i>
<i>Warrants or orders, previous years</i>	<i>68,443.90</i>	—	—	<i>66,738.95</i>
Transfers	1,371.91	20,145.79	11,177.21	197,991.25
<i>To sinking funds from revenue</i>	—	—	—	<i>1,182.17</i>
<i>All other</i>	<i>1,371.91</i>	<i>20,145.79</i>	<i>11,177.21</i>	<i>196,809.08</i>
Refunds	4,897.01	5,830.56	10,205.22	11,144.35
Agency, trust, and investment	213,643.62	209,171.54	194,255.81	222,831.17
<i>Taxes and licenses for State</i>	<i>94,330.50</i>	<i>92,084.90</i>	<i>91,784.00</i>	<i>66,333.43</i>
<i>Taxes for county</i>	<i>78,292.91</i>	<i>100,543.00</i>	<i>80,614.09</i>	<i>50,899.14</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>41,020.21</i>	<i>16,543.64</i>	<i>20,676.92</i>	<i>101,776.67</i>
<i>All other</i>	—	—	<i>1,180.80</i>	<i>3,821.93</i>

RECAPITULATION.

Maintenance and interest	\$2,141,111.56	\$2,088,861.95	\$2,254,597.33	\$1,915,424.08
Permanent debt (except from sinking funds)	228,000.00	233,700.00	350,837.75	339,400.00
Sinking fund requirements from revenue	—	—	—	1,182.17
Outlays	243,835.69	93,399.09	316,036.74	222,356.65
Permanent debt from sinking funds	—	—	—	195,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	2,673,443.90	2,540,000.00	1,975,000.00	1,793,558.95
Transfers (except to sinking funds) and refunds	6,268.92	25,976.35	21,382.43	207,953.43
Agency, trust, and investment	213,643.62	209,171.54	194,255.81	222,831.17
Total payments	\$5,506,303.69	\$5,191,108.93	\$5,112,110.06	\$4,897,706.45
Balance on hand, including funds	269,533.71	55,631.46	184,767.26	255,880.25
GRAND TOTAL	\$5,775,837.40	\$5,246,740.39	\$5,296,877.32	\$5,153,586.70

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
REVENUE.	\$1,929,974.66	\$1,731,668.31	\$1,097,666.42	\$1,499,848.43
General	1,666,623.85	1,465,641.52	865,339.99	1,244,020.00
Taxes	1,572,035.84	1,403,512.16	800,590.07	1,195,458.53
Property, poll, and income	1,554,220.95	1,341,944.04	768,925.28	1,146,078.84
Corporation, bank, etc.	17,814.89	61,568.12	31,664.79	49,379.69
Licenses and permits	13,121.30	2,418.40	3,238.58	5,218.43
Fines and forfeits	373.58	1,175.85	2,532.93	2,418.77
Grants and gifts	81,093.13	58,220.18	58,972.56	40,924.25
For expenses	81,093.13	58,220.18	58,972.56	40,924.25
For outlays	—	—	—	—
All other	—	314.93	5.85	—
Commercial	263,350.81	266,026.79	232,326.43	255,828.43
Special assessments	12,636.03	22,153.39	5,359.25	—
To meet expenses	12,019.98	—	673.73	—
To meet outlays	616.05	22,153.39	4,685.52	—
Privileges	19,464.07	39,639.96	36,099.62	34,223.42
Departmental	81,517.66	88,958.77	61,997.03	55,054.98
General government	9,938.68	3,385.60	896.11	4,201.83
Protection of persons and property	115.77	323.11	200.59	3,257.57
Health and sanitation	1,978.52	4,040.28	3,263.12	3,762.26
Highways	1.00	227.75	2,608.35	3,432.20
Charities	51,104.54	64,364.10	28,124.25	14,857.15
Soldiers' benefits	3,041.00	1,614.50	540.00	3,575.25
Schools	703.24	14,147.90	24,655.46	866.42
Libraries	241.80	251.57	861.15	—
Recreation	—	603.96	—	958.55
Unclassified	14,393.11	—	848.00	143.75
Public service enterprises	111,691.06	80,495.19	85,436.96	166,722.07
Electric light	—	—	—	—
Water	111,691.06	80,495.19	83,436.96	166,722.07
All other	—	—	2,000.00	—
Cemeteries	—	14,104.79	4,318.50	1,921.61
Interest	38,041.99	20,674.69	39,115.07	17,906.35
On sinking funds	—	—	—	—
On trust and investment funds	62.01	5,095.61	22,813.84	4,831.33
All other	37,979.98	15,579.08	16,301.23	13,075.02
NON-REVENUE.	\$1,815,926.34	\$1,558,036.41	\$1,072,150.36	\$1,515,422.70
Offsets to outlays	—	116.24	—	6,523.10
Departmental	—	116.24	—	2,681.95
Public service enterprises	—	—	—	3,841.15
Cemeteries	—	—	—	—
Municipal indebtedness	1,730,906.69	1,397,699.30	900,000.00	1,370,294.90
Loans, general purposes	—	75,000.00	—	80,000.00
Loans, public service enterprises	—	30,000.00	—	90,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,521,891.00	1,300,000.00	900,000.00	1,300,000.00
Unpaid warrants or orders, current year	209,015.69	—	—	—
Premiums	—	2,699.30	—	294.90
Transfers	—	4,492.59	7,769.31	14,152.79
From sinking funds	—	—	—	—
All other	—	4,492.59	7,769.31	14,152.79
Refunds	18,653.65	8,117.59	2,803.57	2,901.03
Agency, trust, and investment	66,366.00	147,610.69	161,577.48	121,550.88
Taxes and licenses for State	66,366.00	73,863.43	45,064.47	62,616.78
Taxes for county	—	62,782.93	87,854.65	52,473.90
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	10,835.73	28,601.96	4,933.20
All other	—	128.60	56.40	1,527.00
RECAPITULATION.				
Revenue and offsets to outlays	\$1,929,974.66	\$1,731,784.55	\$1,097,666.42	\$1,506,371.53
Premiums	—	2,699.30	—	294.90
Municipal indebtedness	1,730,906.69	1,395,000.00	900,000.00	1,370,000.00
Transfers and refunds	18,653.65	12,610.18	10,572.88	17,053.82
Agency, trust, and investment	66,366.00	147,610.69	161,577.48	121,550.88
Total receipts	\$3,745,901.00	\$3,289,704.72	\$2,169,816.78	\$3,015,271.13
Balance on hand, including funds	16,118.10	102,146.01	47,653.83	199,907.66
GRAND TOTAL	\$3,762,019.10	\$3,391,850.73	\$2,217,470.61	\$3,215,178.79

Graded According to Population of 1930 — Continued.

PAYMENTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
Maintenance	\$1,655,431.63	\$1,484,849.14	\$1,046,223.41	\$1,245,949.38
<i>Departmental</i>	<i>1,604,089.28</i>	<i>1,418,085.59</i>	<i>985,060.58</i>	<i>1,180,256.77</i>
General government	100,531.40	67,861.80	50,698.77	76,871.30
Protection of persons and property	240,029.65	268,509.83	150,004.76	199,730.16
Health and sanitation	91,763.97	105,257.93	48,666.38	69,160.36
Highways	77,899.49	178,641.04	178,240.29	112,688.51
Charities	281,802.31	223,791.80	139,176.41	272,857.75
Soldiers' benefits	86,474.96	15,342.40	21,702.90	43,694.01
Schools	655,572.66	495,560.85	348,437.57	367,871.31
Libraries	7,186.64	35,979.58	38,772.50	1,000.00
Recreation	27,524.58	12,952.97	1,818.95	11,637.93
Pensions	13,760.69	8,404.72	1,882.21	13,478.70
Unclassified	21,542.93	5,782.67	5,659.84	11,266.74
<i>Public service enterprises</i>	<i>51,342.35</i>	<i>50,371.13</i>	<i>54,547.52</i>	<i>64,103.33</i>
Electric light	—	—	—	—
Water	51,342.35	50,371.13	52,901.72	64,103.33
All other	—	—	1,645.80	—
Cemeteries	—	16,392.42	6,322.81	1,589.28
Administration of trust funds	—	—	292.50	—
Interest	187,379.18	80,322.63	33,093.14	122,090.69
<i>Loans, general purposes</i>	<i>141,005.31</i>	<i>77,842.63</i>	<i>33,093.14</i>	<i>85,842.74</i>
<i>Loans, public service enterprises</i>	<i>46,373.87</i>	<i>2,480.00</i>	—	<i>36,247.95</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	12,472.83	199,172.73	55,105.05	296,554.78
<i>Departmental</i>	<i>12,331.29</i>	<i>153,887.41</i>	<i>26,666.61</i>	<i>202,361.84</i>
General government	—	4,655.22	—	360.80
Protection of persons and property	—	139,068.42	4,031.31	24,875.16
Health and sanitation	1,807.02	9,407.60	18,084.63	56,001.53
Highways	8,937.69	—	—	108,449.29
Charities	—	—	—	944.28
Schools	114.04	—	2,812.04	—
Libraries	—	—	—	—
Recreation	1,472.54	756.17	1,738.63	11,724.78
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>141.54</i>	<i>42,854.79</i>	<i>28,438.44</i>	<i>94,044.44</i>
Electric light	—	—	—	—
Water	141.54	42,854.79	28,438.44	94,044.44
All other	—	—	—	—
Cemeteries	—	2,430.53	—	148.50
Municipal indebtedness	1,765,679.92	1,396,000.00	861,960.00	1,343,375.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>330,079.92</i>	<i>146,000.00</i>	<i>161,960.00</i>	<i>243,375.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,435,600.00</i>	<i>1,250,000.00</i>	<i>800,000.00</i>	<i>1,100,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	4,492.59	7,769.31	14,152.79
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	4,492.59	7,769.31	14,152.79
Refunds	18,653.65	8,117.59	2,803.57	2,901.03
Agency, trust, and investment	66,394.01	147,524.50	161,462.83	122,258.11
<i>Taxes and licenses for State</i>	<i>66,366.00</i>	<i>73,863.43</i>	<i>45,064.47</i>	<i>62,616.78</i>
<i>Taxes for county</i>	—	62,782.93	87,854.65	52,473.90
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>28.01</i>	<i>10,749.54</i>	<i>28,487.31</i>	<i>5,640.43</i>
<i>All other</i>	—	128.60	56.40	1,527.00

RECAPITULATION.

Maintenance and interest	\$1,842,810.81	\$1,565,171.77	\$1,079,316.55	\$1,368,040.07
Permanent debt (except from sinking funds)	330,079.92	146,000.00	161,960.00	243,375.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,472.83	199,172.73	55,105.05	296,554.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,435,600.00	1,250,000.00	800,000.00	1,100,000.00
Transfers (except to sinking funds) and refunds	18,653.65	12,610.18	10,572.88	17,053.82
Agency, trust, and investment	66,394.01	147,524.50	161,462.83	122,258.11
Total payments	\$3,706,011.22	\$3,320,479.18	\$2,168,417.31	\$3,147,281.78
Balance on hand, including funds	56,007.88	71,371.55	49,053.30	67,897.01
GRAND TOTAL	\$3,762,019.10	\$3,391,850.73	\$2,217,470.61	\$3,215,178.79

¹ Includes \$1,960 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
REVENUE.	\$1,516,762.23	\$1,007,356.43	\$1,243,998.40	\$871,355.39
General	1,234,869.29	777,976.63	1,025,498.60	701,898.61
Taxes	1,172,333.92	719,322.12	973,402.06	672,129.34
Property, poll, and income	1,156,068.01	674,949.86	931,928.25	605,070.11
Corporation, bank, etc.	16,265.91	44,375.26	41,473.81	67,059.23
Licenses and permits	2,291.00	2,076.93	2,625.02	4,628.01
Fines and forfeits	494.00	1,076.80	855.62	336.12
Grants and gifts	59,750.37	55,498.38	48,615.90	24,805.14
For expenses	59,750.37	55,498.38	48,615.90	24,805.14
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	281,892.94	229,379.80	218,499.80	169,456.78
Special assessments	41,552.73	6,368.16	4,246.42	464.31
To meet expenses	39.99	—	101.80	—
To meet outlays	41,552.73	6,368.16	4,144.62	464.31
Privileges	46,900.63	28,219.31	29,927.22	29,960.78
Departmental	37,874.33	79,196.12	46,608.63	67,654.88
General government	3,563.82	5,718.93	3,560.64	1,867.98
Protection of persons and property	351.16	138.77	210.45	338.99
Health and sanitation	7,125.96	2,898.25	1,964.13	3,860.67
Highways	4,261.70	706.47	9.66	152.14
Charities	15,028.69	60,826.46	35,935.29	41,406.23
Soldiers' benefits	2,221.13	1,278.75	941.50	594.00
Schools	910.90	5,872.16	1,816.27	8,915.19
Libraries	1,099.76	1,105.16	663.69	519.68
Recreation	263.52	651.17	195.00	—
Unclassified	3,047.69	—	1,312.00	—
Public service enterprises	94,319.34	96,404.73	100,315.64	67,498.14
Electric light	—	—	—	—
Water	94,319.34	96,194.53	100,315.64	66,816.54
All other	—	210.20	—	676.60
Cemeteries	16,574.55	8,800.03	—	6,948.86
Interest	44,631.37	10,391.45	37,401.89	6,944.81
On sinking funds	—	—	—	—
On trust and investment funds	736.55	1,152.37	18,243.32	553.27
All other	43,894.82	9,239.08	12,675.36	6,391.54
NON-REVENUE.	\$2,116,302.10	\$1,107,557.55	\$1,192,297.49	\$1,030,148.29
Offsets to outlays	7,233.29	2,074.22	8,251.11	1,165.83
Departmental	7,233.29	2,074.22	8,251.11	1,165.83
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,950,000.00	952,835.06	1,000,000.00	910,550.00
Loans, general purposes	650,000.00	60,000.00	—	98,400.00
Loans, public service enterprises	—	80,000.00	—	62,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,300,000.00	770,000.00	1,000,000.00	750,000.00
Unpaid warrants or orders, current year	—	42,785.06	—	—
Premiums	—	50.00	—	150.00
Transfers	5,017.96	47,913.90	52,155.00	6.00
From sinking funds	—	—	138,000.00	—
All other	5,017.96	47,913.90	14,155.00	6.00
Refunds	14,211.44	4,160.97	1,813.59	41,299.27
Agency, trust, and investment	139,839.41	100,573.40	130,077.79	107,127.19
Taxes and licenses for State	57,478.50	42,081.50	43,979.50	40,231.16
Taxes for county	50,847.38	44,429.00	34,317.02	60,707.68
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	31,212.93	13,918.90	51,684.47	6,156.65
All other	300.60	144.00	196.80	81.80
RECAPITULATION.				
Revenue and offsets to outlays	\$1,523,995.52	\$1,009,430.65	\$1,252,249.51	\$872,521.22
Premiums	—	50.00	—	150.00
Municipal indebtedness	1,950,000.00	952,785.06	1,000,000.00	910,400.00
Transfers and refunds	19,229.40	52,074.87	53,968.59	11,305.27
Agency, trust, and investment	139,839.41	100,573.40	130,077.79	107,127.19
Total receipts	\$3,633,064.33	\$2,114,913.98	\$2,436,295.89	\$1,901,503.68
Balance on hand, including funds	183,078.77	36,050.32	176,597.04	68,629.81
GRAND TOTAL	\$3,816,143.10	\$2,150,964.30	\$2,612,892.93	\$1,970,133.49

1 Includes \$8,000 from investment fund.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
Maintenance	\$1,118,447.58	\$891,192.53	\$1,151,869.68	\$916,232.44
<i>Departmental</i>	<i>1,051,467.30</i>	<i>846,851.10</i>	<i>1,114,779.89</i>	<i>879,048.48</i>
General government	78,650.15	37,176.21	64,300.92	48,183.75
Protection of persons and property	184,124.57	118,294.36	178,750.92	120,378.05
Health and sanitation	94,402.50	39,028.28	40,043.59	48,584.83
Highways	78,966.06	112,034.59	60,229.40	96,817.56
Charities	93,712.12	223,488.10	355,383.44	189,139.76
Soldiers' benefits	32,067.76	27,660.82	49,665.34	47,760.04
Schools	375,938.18	262,476.17	327,281.93	287,296.31
Libraries	20,524.01	13,927.97	17,177.39	21,002.36
Recreation	47,867.23	4,285.91	14,025.46	4,109.49
Pensions	19,318.65	1,872.00	2,385.00	5,253.00
Unclassified	25,886.07	6,606.69	5,536.50	10,523.33
<i>Public service enterprises</i>	<i>39,702.57</i>	<i>33,695.71</i>	<i>36,714.66</i>	<i>26,781.95</i>
Electric light	—	—	—	—
Water	39,702.57	33,028.12	36,714.66	25,411.54
All other	—	667.59	—	1,370.41
<i>Cemeteries</i>	<i>27,287.71</i>	<i>10,645.72</i>	—	<i>10,402.01</i>
<i>Administration of trust funds</i>	—	—	375.13	—
Interest	127,272.16	69,539.20	61,835.08	45,594.86
<i>Loans, general purposes</i>	<i>97,500.30</i>	<i>51,092.11</i>	<i>41,895.08</i>	<i>40,123.75</i>
<i>Loans, public service enterprises</i>	<i>29,771.86</i>	<i>18,447.09</i>	<i>19,940.00</i>	<i>5,471.11</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	523,922.61	143,756.67	77,202.19	147,135.00
<i>Departmental</i>	<i>515,534.69</i>	<i>80,536.67</i>	<i>71,119.74</i>	<i>89,263.09</i>
General government	—	—	1,555.99	—
Protection of persons and property	—	—	5,500.00	719.09
Health and sanitation	31,813.91	71,273.98	6,210.56	—
Highways	59,924.50	9,262.69	57,114.35	88,544.00
Charities	—	—	—	—
Schools	423,719.36	—	738.84	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	76.92	—	—	—
<i>Public service enterprises</i>	<i>8,387.92</i>	<i>59,917.83</i>	<i>6,082.45</i>	<i>57,871.91</i>
Electric light	—	—	—	—
Water	8,387.92	59,917.83	6,082.45	57,871.91
All other	—	—	—	—
<i>Cemeteries</i>	—	3,302.17	—	—
Municipal indebtedness	1,485,238.97	817,396.72	1,040,500.00	651,045.00
<i>From sinking funds</i>	—	—	<i>138,000.00</i>	—
<i>From revenue and other sources</i>	<i>235,238.97</i>	<i>118,000.00</i>	<i>102,500.00</i>	<i>101,045.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,250,000.00</i>	<i>670,000.00</i>	<i>900,000.00</i>	<i>550,000.00</i>
<i>Warrants or orders, previous years</i>	—	<i>29,396.72</i>	—	—
Transfers	5,017.96	47,913.90	52,155.00	6.00
<i>To sinking funds from revenue</i>	—	—	<i>10,000.00</i>	—
<i>All other</i>	<i>5,017.96</i>	<i>47,913.90</i>	<i>42,155.00</i>	<i>6.00</i>
Refunds	14,211.44	4,160.97	1,813.59	11,299.27
Agency, trust, and investment	139,631.30	98,640.52	108,127.73	107,699.42
<i>Taxes and licenses for State</i>	<i>57,478.50</i>	<i>42,081.50</i>	<i>43,979.50</i>	<i>40,231.16</i>
<i>Taxes for county</i>	<i>60,847.38</i>	<i>44,429.00</i>	<i>34,317.02</i>	<i>60,707.58</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>31,008.42</i>	<i>11,989.62</i>	<i>29,834.41</i>	<i>6,728.88</i>
<i>All other</i>	<i>297.00</i>	<i>140.40</i>	<i>196.80</i>	<i>31.80</i>
RECAPITULATION.				
Maintenance and interest	\$1,245,719.74	\$960,731.73	\$1,213,704.76	\$961,827.30
Permanent debt (except from sinking funds)	235,238.97	118,000.00	102,500.00	101,045.00
Sinking fund requirements from revenue	—	—	10,000.00	—
Outlays	523,922.61	143,756.67	77,202.19	147,135.00
Permanent debt from sinking funds	—	—	138,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,250,000.00	699,396.72	900,000.00	550,000.00
Transfers (except to sinking funds) and refunds	19,229.40	52,074.87	43,968.59	11,305.27
Agency, trust, and investment	139,631.30	98,640.52	108,127.73	107,699.42
Total payments	\$3,413,742.02	\$2,072,600.51	\$2,493,503.27	\$1,879,011.99
Balance on hand, including funds	402,401.08	78,363.79	119,389.66	91,121.50
GRAND TOTAL	\$3,816,143.10	\$2,150,964.30	\$2,612,892.93	\$1,970,133.49

1 Includes \$8,000 from investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
REVENUE.	\$1,499,759.61	\$1,398,801.33	\$1,128,323.49	\$856,292.44
General	853,818.23	842,904.19	889,387.36	654,992.21
Taxes	823,092.19	788,141.56	854,719.40	627,642.40
Property, poll, and income	759,991.98	751,428.61	820,088.06	587,619.60
Corporation, bank, etc.	63,100.21	36,712.95	34,631.34	40,022.80
Licenses and permits	2,025.00	3,847.93	1,687.06	3,268.55
Fines and forfeits	3,157.80	1,563.23	505.98	574.62
Grants and gifts	25,543.24	49,351.47	32,474.92	23,506.84
For expenses	25,543.24	49,351.47	32,474.92	23,506.84
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	645,941.38	555,897.14	238,936.13	201,300.23
Special assessments	778.34	5,089.32	—	8,233.99
To meet expenses	—	—	—	7,478.64
To meet outlays	778.34	5,089.32	—	755.35
Privileges	22,992.62	26,733.73	34,440.45	22,179.02
Departmental	105,388.61	59,297.86	68,595.91	76,348.92
General government	1,405.37	2,466.29	11,802.74	3,427.15
Protection of persons and property	475.71	222.69	275.98	2,628.45
Health and sanitation	27,690.38	3,833.49	24,963.70	2,640.96
Highways	155.60	427.31	29.78	4,252.41
Charities	71,587.96	18,682.51	22,938.87	48,202.32
Soldiers' benefits	1,020.00	2,286.67	1,441.50	851.75
Schools	758.51	31,038.85	6,866.57	9,831.08
Libraries	—	—	243.33	—
Recreation	—	324.05	—	4,477.80
Unclassified	2,295.08	16.00	33.44	37.00
Public service enterprises	495,792.35	446,846.60	102,882.12	75,426.60
Electric light	328,148.62	357,066.16	—	—
Water	167,397.68	89,780.44	102,882.12	75,426.60
All other	246.05	—	—	—
Cemeteries	5,201.39	17.13	6,031.41	4,829.81
Interest	15,788.07	17,912.50	26,986.24	14,281.89
On sinking funds	—	—	—	—
On trust and investment funds	2,831.12	128.82	5,887.80	10.90
All other	12,956.95	17,783.68	21,098.44	14,270.99
NON-REVENUE.	\$1,301,693.41	\$727,796.11	\$870,959.59	\$589,488.45
Offsets to outlays	1,633.75	23,640.77	670.73	12,696.28
Departmental	1,633.75	23,640.77	670.73	10,750.00
Public service enterprises	—	—	—	1,946.28
Cemeteries	—	—	—	—
Municipal indebtedness	1,190,411.00	625,000.00	781,584.05	475,000.00
Loans, general purposes	—	—	10,984.21	—
Loans, public service enterprises	90,000.00	—	39,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,100,000.00	625,000.00	700,000.00	475,000.00
Unpaid warrants or orders, current year	—	—	31,595.94	—
Premiums	411.00	—	3.90	—
Transfers	2,226.88	128.82	252.50	—
From sinking funds	—	—	—	—
All other	2,226.88	128.82	252.50	—
Refunds	10,567.50	1,657.58	8,834.34	4,292.45
Agency, trust, and investment	96,854.28	77,368.94	79,617.97	97,499.72
Taxes and licenses for State	43,613.86	35,422.50	38,515.50	40,147.73
Taxes for county	35,385.05	36,520.32	33,475.34	42,846.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	16,045.50	3,164.79	7,471.13	14,165.19
All other	1,809.87	2,261.33	156.00	340.80
RECAPITULATION.				
Revenue and offsets to outlays	\$1,501,393.36	\$1,422,442.10	\$1,128,994.22	\$868,988.72
Premiums	411.00	—	3.90	—
Municipal indebtedness	1,190,000.00	625,000.00	781,580.15	475,000.00
Transfers and refunds	12,794.38	1,786.40	9,086.84	4,292.45
Agency, trust, and investment	96,854.28	77,368.94	79,617.97	97,499.72
Total receipts	\$2,801,453.02	\$2,126,597.44	\$1,999,283.08	\$1,445,780.89
Balance on hand, including funds	168,776.10	38,116.42	114,468.71	49,638.61
GRAND TOTAL	\$2,968,229.12	\$2,164,713.86	\$2,113,751.79	\$1,495,419.50

¹ Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
Maintenance	\$1,367,766.76	\$1,215,989.75	\$847,992.40	\$753,366.27
<i>Departmental</i>	<i>1,020,421.61</i>	<i>885,608.13</i>	<i>798,704.97</i>	<i>694,879.56</i>
General government	61,834.49	40,924.83	53,019.40	34,707.09
Protection of persons and property	183,468.17	110,155.91	105,672.25	87,206.29
Health and sanitation	86,685.19	40,812.62	47,472.52	58,420.47
Highways	72,834.68	77,744.14	67,628.51	77,255.14
Charities	194,183.30	173,256.67	147,685.29	153,592.00
Soldiers' benefits	26,415.86	10,991.46	16,705.66	24,361.36
Schools	346,931.77	396,050.76	297,164.84	202,895.99
Libraries	3,000.00	23,246.94	21,157.13	12,175.00
Recreation	15,091.45	4,144.92	15,650.39	19,092.60
Pensions	10,428.24	88.00	11,502.00	7,531.22
Unclassified	19,548.46	8,191.88	15,046.98	17,642.40
<i>Public service enterprises</i>	<i>338,745.62</i>	<i>330,193.02</i>	<i>38,062.96</i>	<i>49,000.56</i>
Electric light	215,325.69	¹ 295,045.31	—	—
Water	121,839.74	35,147.71	38,062.96	49,000.56
All other	1,580.19	—	—	—
<i>Cemeteries</i>	<i>8,599.53</i>	<i>188.60</i>	<i>11,224.47</i>	<i>9,486.15</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	78,079.37	72,706.16	102,337.06	40,243.40
<i>Loans, general purposes</i>	<i>70,674.37</i>	<i>51,661.16</i>	<i>87,415.14</i>	<i>38,443.40</i>
<i>Loans, public service enterprises</i>	<i>7,405.00</i>	<i>21,045.00</i>	<i>14,921.92</i>	<i>1,800.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	201,763.31	77,672.33	94,446.26	48,085.98
<i>Departmental</i>	<i>152,245.52</i>	<i>63,931.04</i>	<i>27,183.34</i>	<i>36,157.32</i>
General government	3,960.00	—	266.05	—
Protection of persons and property	5,333.31	—	—	—
Health and sanitation	31,935.48	7,593.28	15,765.78	5,058.99
Highways	1,053.55	54,001.62	11,080.78	30,302.99
Charities	92,206.32	—	—	—
Schools	1,568.13	17.50	—	—
Libraries	—	—	70.73	—
Recreation	16,188.73	2,318.64	—	795.34
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>49,517.79</i>	<i>13,391.29</i>	<i>67,262.92</i>	<i>11,928.66</i>
Electric light	6,681.77	¹ 13,244.66	—	—
Water	42,836.02	146.63	67,262.92	11,928.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>350.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,156,000.00	651,600.00	950,424.47	521,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>131,000.00</i>	<i>156,600.00</i>	<i>200,424.47</i>	<i>71,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,025,000.00</i>	<i>495,000.00</i>	<i>750,000.00</i>	<i>450,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,226.88	128.82	252.50	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,226.88</i>	<i>128.82</i>	<i>252.50</i>	<i>—</i>
Refunds	10,567.50	1,657.58	8,834.34	4,292.45
Agency, trust, and investment	94,983.31	78,319.32	79,257.79	97,425.62
<i>Taxes and licenses for State</i>	<i>43,613.86</i>	<i>35,422.50</i>	<i>38,515.50</i>	<i>40,147.73</i>
<i>Taxes for county</i>	<i>35,385.05</i>	<i>36,520.32</i>	<i>33,475.34</i>	<i>42,846.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>14,552.44</i>	<i>4,621.85</i>	<i>7,132.55</i>	<i>14,091.09</i>
<i>All other</i>	<i>1,431.96</i>	<i>1,754.65</i>	<i>134.40</i>	<i>340.80</i>
RECAPITULATION.				
Maintenance and interest	\$1,445,846.13	\$1,288,695.91	\$950,329.46	\$793,609.67
Permanent debt (except from sinking funds)	131,000.00	156,600.00	200,424.47	71,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	201,763.31	77,672.33	94,446.26	48,085.98
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,025,000.00	495,000.00	750,000.00	450,000.00
Transfers (except to sinking funds) and refunds	12,794.38	1,786.40	9,086.84	4,292.45
Agency, trust, and investment	94,983.31	78,319.32	79,257.79	97,425.62
Total payments	\$2,911,387.13	\$2,098,073.96	\$2,083,544.82	\$1,464,913.72
Balance on hand, including funds	56,841.99	66,639.90	80,206.97	30,505.78
GRAND TOTAL	\$2,968,229.12	\$2,164,713.86	\$2,113,751.79	\$1,495,419.50

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Marlborough POPULATION 15,587	Newburyport POPULATION 15,084
REVENUE.	\$779,257.58	\$669,395.60
General	617,491.88	527,650.34
<i>Taxes</i>	<i>595,354.62</i>	<i>502,948.39</i>
Property, poll, and income	579,845.09	488,650.51
Corporation, bank, etc.	15,509.53	14,297.88
<i>Licenses and permits</i>	<i>878.61</i>	<i>1,167.60</i>
<i>Fines and forfeits</i>	<i>1,108.35</i>	<i>866.00</i>
<i>Grants and gifts</i>	<i>20,150.30</i>	<i>22,678.35</i>
For expenses	20,150.30	22,678.35
For outlays	—	—
<i>All other</i>	—	—
Commercial	161,765.70	141,745.26
<i>Special assessments</i>	<i>3,780.62</i>	<i>539.09</i>
To meet expenses	1,246.05	539.09
To meet outlays	2,534.47	—
<i>Privileges</i>	<i>17,701.10</i>	<i>22,633.94</i>
<i>Departmental</i>	<i>68,804.15</i>	<i>30,833.95</i>
General government	1,336.68	2,172.16
Protection of persons and property	1,893.54	2,662.09
Health and sanitation	15,129.41	2,199.39
Highways	2,923.02	867.61
Charities	34,106.01	14,231.84
Soldiers' benefits	2,886.40	3,950.84
Schools	10,311.80	4,194.58
Libraries	117.29	555.44
Recreation	—	—
Unclassified	100.00	—
<i>Public service enterprises</i>	<i>55,014.00</i>	<i>67,264.67</i>
Electric light	—	—
Water	55,014.00	59,472.00
All other	—	7,792.67
<i>Cemeteries</i>	<i>2,006.76</i>	<i>45.00</i>
<i>Interest</i>	<i>14,459.17</i>	<i>20,428.61</i>
On sinking funds	610.23	—
On trust and investment funds	2,079.30	11,647.44
All other	11,769.64	8,781.17
NON-REVENUE.	\$847,520.01	\$560,384.93
Offsets to outlays	4,482.47	7,010.47
<i>Departmental</i>	<i>2,671.11</i>	<i>6,739.67</i>
<i>Public service enterprises</i>	<i>1,811.36</i>	<i>270.80</i>
<i>Cemeteries</i>	—	—
Municipal indebtedness	770,000.00	490,000.00
<i>Loans, general purposes</i>	—	<i>40,000.00</i>
<i>Loans, public service enterprises</i>	—	—
<i>Loans, cemeteries</i>	—	—
<i>Bonds refunded, current year</i>	—	—
<i>Temporary loans (including revenue loans)</i>	770,000.00	450,000.00
<i>Unpaid warrants or orders, current year</i>	—	—
<i>Premiums</i>	—	—
Transfers	2,300.00	7,814.13
<i>From sinking funds</i>	—	—
<i>All other</i>	2,300.00	7,814.13
Refunds	2,735.28	670.26
Agency, trust, and investment	68,002.26	54,890.07
<i>Taxes and licenses for State</i>	<i>28,200.00</i>	<i>25,175.00</i>
<i>Taxes for county</i>	<i>23,618.17</i>	<i>19,503.57</i>
<i>Reimbursements for grade crossings</i>	—	—
<i>Sinking and other permanent funds</i>	<i>16,789.29</i>	<i>10,181.50</i>
<i>All other</i>	<i>394.80</i>	<i>30.00</i>
RECAPITULATION.		
Revenue and offsets to outlays	\$783,740.05	\$676,406.07
Premiums	—	—
Municipal indebtedness	770,000.00	490,000.00
Transfers and refunds	5,035.28	8,484.39
Agency, trust, and investment	68,002.26	54,890.07
Total receipts	\$1,626,777.59	\$1,229,780.53
Balance on hand, including funds	58,125.42	69,035.50
GRAND TOTAL	\$1,684,903.01	\$1,298,814.03

Graded According to Population of 1930 — Continued.

	PAYMENTS.	Marlborough POPULATION 15,587	Newburyport POPULATION 15,084
Maintenance		\$630,477.34	\$602,844.54
<i>Departmental</i>		<i>600,004.38</i>	<i>548,059.59</i>
General government		34,537.91	25,644.57
Protection of persons and property		82,502.80	82,236.45
Health and sanitation		43,468.04	38,378.88
Highways		88,495.48	69,853.35
Charities		136,538.67	101,830.34
Soldiers' benefits		23,454.80	27,164.76
Schools		172,639.03	172,715.21
Libraries		8,165.07	15,219.21
Recreation		3,232.19	6,243.14
Pensions		2,708.05	1,200.00
Unclassified		4,262.34	7,573.68
<i>Public service enterprises</i>		<i>26,932.11</i>	<i>53,781.72</i>
Electric light		—	—
Water		26,932.11	43,399.61
All other		—	10,382.11
<i>Cemeteries</i>		<i>3,540.85</i>	<i>1,003.28</i>
<i>Administration of trust funds</i>		—	—
Interest		57,637.01	25,287.30
<i>Loans, general purposes</i>		<i>55,862.01</i>	<i>23,007.30</i>
<i>Loans, public service enterprises</i>		<i>1,775.00</i>	<i>2,280.00</i>
<i>Loans, cemeteries</i>		—	—
Outlays		39,508.93	61,701.85
<i>Departmental</i>		<i>35,676.97</i>	<i>58,906.48</i>
General government		—	—
Protection of persons and property		—	—
Health and sanitation		3,588.38	409.05
Highways		9,910.16	58,497.43
Charities		—	—
Schools		22,178.43	—
Libraries		—	—
Recreation		—	—
Unclassified		—	—
<i>Public service enterprises</i>		<i>3,831.96</i>	<i>2,795.37</i>
Electric light		—	—
Water		3,831.96	2,795.37
All other		—	—
<i>Cemeteries</i>		—	—
Municipal indebtedness		851,000.00	467,500.00
<i>From sinking funds</i>		—	—
<i>From revenue and other sources</i>		<i>161,000.00</i>	<i>117,500.00</i>
<i>Bonds refunded, current year</i>		—	—
<i>Temporary loans (including revenue loans)</i>		<i>690,000.00</i>	<i>350,000.00</i>
<i>Warrants or orders, previous years</i>		—	—
Transfers		2,300.00	7,814.13
<i>To sinking funds from revenue</i>		—	—
<i>All other</i>		<i>2,300.00</i>	<i>7,814.13</i>
Refunds		2,735.28	670.26
Agency, trust, and investment		66,281.22	52,046.99
<i>Taxes and licenses for State</i>		<i>28,200.00</i>	<i>25,175.00</i>
<i>Taxes for county</i>		<i>23,618.17</i>	<i>19,503.57</i>
<i>Expenditures for grade crossings</i>		—	—
<i>Sinking and other permanent funds</i>		<i>14,080.25</i>	<i>7,338.42</i>
<i>All other</i>		<i>382.80</i>	<i>30.00</i>
RECAPITULATION.			
Maintenance and interest		\$688,114.35	\$628,131.84
Permanent debt (except from sinking funds)		161,000.00	117,500.00
Sinking fund requirements from revenue		—	—
Outlays		39,508.93	61,701.85
Permanent debt from sinking funds		—	—
Bonds refunded, current year		—	—
Temporary loans		690,000.00	350,000.00
Transfers (except to sinking funds) and refunds		5,035.28	8,484.39
Agency, trust, and investment		66,281.22	52,046.99
Total payments		\$1,649,939.78	\$1,217,865.07
Balance on hand, including funds		34,963.23	80,948.96
GRAND TOTAL		\$1,684,903.01	\$1,298,814.03

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,940,335
REVENUE.		\$208,769,159.03
General		169,668,271.49
<i>Taxes</i>		<i>158,146,151.85</i>
Property, poll, and income		151,025,718.66
Corporation, bank, etc.		7,120,433.19
<i>Licenses and permits</i>		<i>592,665.49</i>
<i>Fines and forfeits</i>		<i>253,558.20</i>
<i>Grants and gifts</i>		<i>10,669,686.19</i>
For expenses		10,637,301.19
For outlays		32,385.00
All other		6,209.76
Commercial		39,100,887.54
<i>Special assessments</i>		<i>1,590,953.30</i>
To meet expenses		846,780.83
To meet outlays		744,172.47
<i>Privileges</i>		<i>3,357,743.68</i>
<i>Departmental</i>		<i>1,106,641.73</i>
General government		443,524.03
Protection of persons and property		184,222.99
Health and sanitation		933,110.23
Highways		182,704.85
Charities		5,388,335.90
Soldiers' benefits		212,892.44
Schools		1,376,654.62
Libraries		71,239.73
Recreation		246,866.42
Unclassified		164,090.52
<i>Public service enterprises</i>		<i>19,106,275.97</i>
Electric light		2,856,314.45
Water		13,004,911.57
All other		3,244,049.95
<i>Cemeteries</i>		<i>615,145.43</i>
<i>Interest</i>		<i>5,327,127.43</i>
On sinking funds		1,801,952.42
On trust and investment funds		1,192,903.27
All other		2,332,271.74
NON-REVENUE.		\$218,772,029.71
Offsets to outlays		575,807.49
<i>Departmental</i>		<i>472,496.46</i>
<i>Public service enterprises</i>		<i>103,311.03</i>
<i>Cemeteries</i>		<i>-</i>
Municipal indebtedness		174,801,036.13
<i>Loans, general purposes</i>		<i>15,431,284.21</i>
<i>Loans, public service enterprises</i>		<i>9,267,000.00</i>
<i>Loans, cemeteries</i>		<i>-</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>147,488,469.56</i>
<i>Unpaid warrants or orders, current year</i>		<i>2,514,280.70</i>
<i>Premiums</i>		<i>100,001.66</i>
Transfers		10,115,465.25
<i>From sinking funds</i>		<i>6,411,410.31</i>
<i>All other</i>		<i>3,704,054.94</i>
Refunds		2,513,564.31
Agency, trust, and investment		30,766,156.53
<i>Taxes and licenses for State</i>		<i>7,653,574.40</i>
<i>Taxes for county</i>		<i>8,164,387.06</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>14,885,680.79</i>
<i>All other</i>		<i>62,514.28</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$209,344,966.52
Premiums		100,001.66
Municipal indebtedness		174,701,034.47
Transfers and refunds		12,629,029.56
Agency, trust, and investment		30,766,156.53
Total receipts		\$427,541,188.74
Balance on hand, including funds		23,910,688.18
GRAND TOTAL		\$451,451,876.92

¹ Includes \$34.40 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$33,900 applied to payment of interest on loans.⁴ Includes \$15,415 of premiums on Traffic Tunnel loans, available for construction.⁵ Includes \$8,000 from investment fund.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,940,335
Maintenance	\$179,569,658.25	
<i>Departmental</i>	<i>169,099,352.80</i>	
General government	7,027,244.46	
Protection of persons and property	27,989,472.98	
Health and sanitation	14,975,902.12	
Highways	11,449,651.72	
Charities	38,062,953.78	
Soldiers' benefits	4,261,623.80	
Schools	49,718,174.73	
Libraries	2,849,895.34	
Recreation	4,877,018.38	
Pensions	4,613,911.67	
Unclassified	3,273,503.82	
<i>Public service enterprises</i>	<i>9,446,867.18</i>	
Electric light	¹ 1,928,001.99	
Water	6,402,095.70	
All other	1,115,769.49	
<i>Cemeteries</i>	<i>809,286.27</i>	
<i>Administration of trust funds</i>	<i>216,152.00</i>	
Interest	18,007,050.31	
<i>Loans, general purposes</i>	<i>12,731,149.36</i>	
<i>Loans, public service enterprises</i>	<i>5,273,930.95</i>	
<i>Loans, cemeteries</i>	<i>1,970.00</i>	
Outlays	34,842,733.11	
<i>Departmental</i>	<i>23,824,913.37</i>	
General government	472,252.80	
Protection of persons and property	1,367,381.25	
Health and sanitation	4,486,960.26	
Highways	6,622,496.99	
Charities	1,582,845.18	
Schools	5,938,454.82	
Libraries	146,024.48	
Recreation	959,279.17	
Unclassified	2,249,218.42	
<i>Public service enterprises</i>	<i>10,984,990.64</i>	
Electric light	¹ 138,461.79	
Water	2,648,054.02	
All other	8,198,474.73	
<i>Cemeteries</i>	<i>32,829.20</i>	
Municipal indebtedness	159,948,391.47	
<i>From sinking funds</i>	<i>² 6,411,410.31</i>	
<i>From revenue and other sources</i>	<i>³ 23,042,925.20</i>	
<i>Bonds refunded, current year</i>	<i>-</i>	
<i>Temporary loans (including revenue loans)</i>	<i>128,292,836.11</i>	
<i>Warrants or orders, previous years</i>	<i>2,201,219.85</i>	
Transfers	10,115,465.25	
<i>To sinking funds from revenue</i>	<i>⁴ 1,143,212.95</i>	
<i>All other</i>	<i>8,972,252.30</i>	
Refunds	2,513,564.31	
Agency, trust, and investment	26,533,787.11	
<i>Taxes and licenses for State</i>	<i>7,653,574.40</i>	
<i>Taxes for county</i>	<i>8,164,387.06</i>	
<i>Expenditures for grade crossings</i>	<i>-</i>	
<i>Sinking and other permanent funds</i>	<i>10,657,706.44</i>	
<i>All other</i>	<i>58,119.21</i>	
RECAPITULATION.		
Maintenance and interest	\$197,576,708.56	
Permanent debt (except from sinking funds)	³ 23,042,925.20	
Sinking fund requirements from revenue	⁴ 1,143,212.95	
Outlays	34,842,733.11	
Permanent debt from sinking funds	² 6,411,410.31	
Bonds refunded, current year	-	
Temporary loans	130,494,055.96	
Transfers (except to sinking funds) and refunds	11,485,816.61	
Agency, trust, and investment	26,533,787.11	
Total payments	\$431,530,649.81	
Balance on hand, including funds	19,921,227.11	
GRAND TOTAL	\$451,451,876.92	

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes serial payments amounting to \$605,909.31 and \$8,000 paid from investment fund.³ Includes \$1,960 paid to the county for debt incurred for bridge purposes.⁴ Includes \$43,600 from sale of real estate.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. TAXES			C. LICENSES AND PERMITS					
			Property, Poll, and Income	Corporation	FROM STATE		LICENSES		PERMITS		
					Street Railway	Bank	Soldiers' Exemption	Liquor		All Other	Marriage	All Other
BOSTON	781,188	\$63,491,880.97	\$55,341,367.88	\$2,417,249.68	\$159.12	\$10,643.15	—	\$1,531.87	\$193,450.75	\$6,301.00	\$66,819.98
WORCESTER	195,311	10,810,882.14	9,551,311.69	435,499.48	—	462.13	—	248.25	24,727.50	1,018.00	3,059.19
SPRINGFIELD	149,900	9,350,145.48	8,217,402.69	478,222.00	—	364.14	—	—	25,557.35	766.00	2,991.88
FALL RIVER	115,274	5,069,146.76	4,628,105.82	248,580.77	654.54	667.11	—	26.00	13,740.90	826.00	233.26
CAMBRIDGE	113,643	7,354,159.31	6,496,761.85	397,119.51	—	803.67	—	—	13,219.55	1,089.00	7,693.01
NEW BEDFORD	112,597	5,271,340.19	4,673,874.72	333,127.70	—	210.85	—	31.00	12,610.24	570.00	1,239.51
SOMERVILLE	103,908	4,299,359.67	4,016,818.80	116,306.48	—	336.40	—	20.00	10,076.50	917.00	9,506.83
LYNN	102,320	4,773,145.10	4,257,130.19	225,806.56	750.49	—	\$ 0.96	—	15,748.55	772.00	3,448.56
LOWELL	100,234	4,291,569.67	3,821,898.30	215,486.88	651.81	197.48	261.57	—	12,555.20	625.00	589.40
LAURENS	85,068	3,997,032.87	3,563,362.56	285,806.26	369.35	148.31	—	24.00	8,507.00	69.00	961.84
QUINCY	71,953	3,991,360.81	3,648,334.47	95,059.84	410.31	201.87	—	—	5,206.00	517.00	2,547.51
NEWTON	63,276	4,176,716.65	3,929,252.45	71,185.06	—	—	—	17.00	8,506.00	415.00	783.09
BROCKTON	63,797	2,909,982.12	2,657,370.08	35,918.40	522.84	126.57	25.65	12.00	7,406.00	415.00	1,906.00
MEDFORD	59,714	2,778,036.00	2,537,377.98	73,377.98	58.96	282.92	394.58	7.00	4,409.00	487.00	1,793.05
MALDEN	58,036	2,549,167.43	2,353,851.00	141,428.44	—	216.48	106.69	19.00	8,376.15	279.00	664.32
HOLYOKE	56,537	3,023,679.89	2,636,466.06	240,494.14	—	5,576.12	210.83	86.00	7,301.50	272.00	444.00
PITTSFIELD	49,677	2,097,977.07	1,905,191.89	103,186.16	412.56	600.28	—	17.00	3,667.56	465.00	1,203.38
HAVERHILL	48,710	2,087,265.03	1,877,640.83	99,602.66	85.81	95.26	—	7.00	5,670.50	449.00	1,748.21
EVERETT	45,816	2,840,996.56	2,569,414.58	63,804.76	173.15	51.87	—	—	4,086.00	—	—
CHELSEA	43,930	2,276,168.14	2,129,480.17	65,804.76	—	—	—	7.00	2,385.19	271.00	1,127.95
CHICOPÉE	43,353	1,765,170.39	1,581,564.79	104,300.38	393.76	193.98	49.75	9.00	2,385.19	219.00	1,901.85
SALEM	40,692	1,895,602.38	1,701,910.69	90,679.08	—	1,196.61	251.00	—	3,503.00	268.00	—
FITCHBURG	39,247	1,796,005.95	1,623,758.07	95,937.71	—	170.79	—	9.00	4,772.57	253.00	129.43
WALTHAM	37,355	1,892,822.15	1,714,673.86	66,308.37	278.77	208.77	510.48	—	11,166.80	312.00	1,642.50
TAUNTON	37,355	1,486,526.04	1,376,552.39	59,998.44	261.65	279.03	—	—	2,279.40	139.00	—
REVERE	35,680	1,666,623.85	1,554,220.95	16,763.73	113.21	860.02	—	—	3,100.50	136.00	2.08
BEVERLY	25,086	1,465,641.52	1,341,944.04	60,594.89	—	58.58	—	—	4,978.40	171.00	69.05
NORTHAMPTON	24,381	865,339.99	768,925.28	31,606.21	—	262.72	—	—	1,666.50	161.00	463.50
GLOUCESTER	24,204	1,244,020.00	1,146,078.84	49,116.97	—	406.95	—	—	1,495.50	130.00	451.43
MELROSE	23,170	1,234,869.29	1,156,068.01	15,468.23	—	353.54	—	—	2,206.77	143.00	275.25
LEOMINSTER	21,810	777,976.63	674,949.86	43,788.77	—	253.25	89.97	—	3,829.09	126.00	668.92
ATTLEBORO	21,769	1,025,498.60	931,928.25	41,130.59	—	164.97	—	4.00	3,829.09	172.00	245.00
NORTH ADAMS	21,621	701,898.61	605,070.11	66,894.26	27.50	—	—	—	1,608.00	109.00	219.93
PEABODY	21,345	853,818.23	759,991.98	62,917.91	154.80	—	62.78	6.00	3,519.00	137.00	476.06
WESTFIELD	19,775	842,904.19	751,428.61	36,650.17	—	37.19	326.99	—	1,068.00	103.00	66.85
WOBURN	19,434	889,387.36	820,088.06	34,267.16	—	111.99	—	—	3,098.50	89.00	95.11
GARDNER	19,399	654,992.21	587,619.60	39,910.81	—	52.90	306.61	6.00	672.50	105.00	—
MARLBOROUGH	15,587	617,491.88	579,845.09	15,150.02	—	421.11	264.89	—	1,074.50	89.00	—
NEWBURYPORT	15,084	527,650.34	488,650.51	13,611.88	—	—	—	—	—	—	—
39 Cities	2,940,335	\$169,668,271.49	\$151,025,718.66	\$7,083,012.60	\$5,451.13	\$28,431.92	\$3,537.54	\$2,080.12	\$454,968.74	\$20,144.00	\$115,472.63

TABLE II. — *General Revenue — Concluded.*

CITIES.	Population of 1930	D. FINES AND FORFEITS		E. GRANTS AND GIFTS				F Other General Revenue		
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS					
					FROM STATE		From County, Dog Licenses		GIFTS	
					Education	Gasoline Tax for Highway			All Other	For Expenses	For Outlays
BOSTON	781,188	\$95,485.57	—	—	\$1,647,013.90	\$1,484,396.52	\$26,560.00	\$3,192,950.52	\$2,385.00	\$1,766.03
WORCESTER	195,311	9,433.08	—	\$707.00	169,815.55	276,398.77	11,089.46	327,142.04	—	—
SPRINGFIELD	149,900	34,009.62	—	—	50,823.85	240,190.63	10,629.29	286,162.74	—	2,425.29
FALL RIVER	115,274	4,923.31	—	—	54,551.24	103,818.03	3,645.91	8,173.87	—	—
CAMBRIDGE	113,643	2,728.84	—	336.00	28,194.94	161,219.91	2,990.95	2,990.95	—	500.36
NEW BEDFORD	112,597	7,811.63	—	—	95,642.96	126,479.69	7,001.34	12,740.55	—	953.03
SOMERVILLE	103,908	6,196.56	—	—	27,874.36	104,450.72	2,497.34	3,056.15	—	—
LYNN	102,320	12,819.74	\$349.50	1,445.13	25,265.96	118,599.88	3,758.26	106,682.16	—	—
LOWELL	100,234	12,119.29	—	—	45,132.48	98,468.96	5,206.00	7,127.30	—	—
LAWRENCE	85,068	4,473.23	—	—	34,427.23	95,190.49	984.71	4,905.56	—	—
QUINCY	71,983	2,447.37	—	—	33,856.18	103,703.00	5,131.61	90,645.65	—	—
NEWTON	65,276	1,968.40	—	—	33,553.96	124,811.70	6,362.61	2,832.22	—	—
BROCKTON	63,797	4,502.17	—	50.00	7,552.27	68,387.61	4,759.32	108,634.02	—	—
MEDFORD	59,714	2,207.25	—	295.00	17,833.62	67,179.76	4,090.22	94,826.96	—	—
MALDEN	58,036	3,342.02	—	—	8,446.05	60,737.86	2,833.82	349.65	—	—
HOLYOKE	56,537	8,139.69	—	—	39,310.05	86,102.82	1,982.48	3,627.40	—	230
PITTSFIELD	49,677	3,035.91	—	—	12,974.12	53,318.18	1,961.57	5,391.03	—	—
HAVERHILL	48,710	1,415.60	—	—	22,846.08	50,384.82	3,261.41	62,734.86	—	—
EVERETT	48,424	3,255.07	—	589.42	24,352.59	59,645.04	3,008.83	75,611.36	—	—
CHELSEA	45,816	1,779.59	—	383.00	9,104.69	45,553.40	1,275.00	14,521.33	—	140.47
CHICOPEE	43,930	3,079.00	—	298.00	28,618.37	38,076.20	2,730.89	2,400.87	—	8.00
SALEM	43,353	3,571.16	—	153.00	10,334.68	48,486.76	916.19	35,101.69	—	27.50
FITCHBURG	40,692	674.43	—	—	11,664.90	47,508.97	2,278.83	1,426.47	—	—
WALTHAM	39,247	1,445.00	—	109.00	23,653.65	47,508.97	2,844.11	2,195.40	30,000.00	—
TAUNTON	37,355	340.57	—	112.47	7,559.13	33,014.71	2,280.41	1,017.85	—	—
REVERE	35,680	261.11	—	—	3,222.33	33,589.88	1,151.00	43,129.92	—	—
BEVERLY	23,086	1,175.85	—	—	14,829.64	38,881.43	1,142.04	3,367.07	—	—
NORTHAMPTON	24,381	2,532.93	—	—	18,821.00	23,236.83	1,979.13	14,935.60	—	314.93
GLoucester	24,204	2,316.77	—	—	8,843.53	32,497.06	2,418.05	1,319.67	—	5.85
MELROSE	23,170	494.00	—	102.00	2,143.84	29,966.31	1,570.63	24,322.17	—	—
LEominster	21,810	1,076.20	—	—	8,163.06	20,993.67	2,802.71	18,967.01	—	—
Attleboro	21,769	822.62	—	—	4,587.10	22,259.05	1,113.15	326.34	—	—
NORTH ADAMS	21,621	336.12	33.00	—	2,599.66	20,360.99	1,010.10	41.47	—	—
PEABODY	21,345	3,157.80	—	—	2,577.73	21,913.94	1,763.44	12,240.82	—	—
WESTFIELD	19,775	1,563.23	—	—	16,489.52	17,657.69	1,513.54	9,563.03	—	—
Woburn	18,434	505.98	—	—	1,670.08	19,728.30	1,384.83	1,490.00	—	—
GARDNER	18,389	574.62	—	—	1,876.06	20,245.85	1,490.00	438.66	—	—
MARLBOROUGH	15,587	1,098.35	10.00	—	4,301.95	13,919.09	581.77	9,468.01	—	—
NEWBURYPORT	15,084	856.00	—	—	550.02	12,078.55	—	—	—	—
39 Cities	2,940,335	\$248,575.68	\$392.50	\$4,590.02	\$1,555,988.33	\$4,070,932.14	\$141,765.60	\$4,854,590.13	\$32,385.00	\$6,209.76
						\$14,024.99				

¹ Includes \$205,985.58 reimbursement from State on account of teachers' pensions.

² Includes \$1,000 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1930	A			B. SPECIAL ASSESSMENTS			C. PRIVILEGES			D
		FOR EXPENSES			FOR OUTLAYS						
		Street Sprinkling	Moth- Extermi- nation	Sewers	All Other	Sewers	Sidewalks and Curb- ing	All Other	Motor Vehicle Excise Tax	All Other	
BOSTON	781,188	\$14,111,747.91	\$6,953.81	\$61,464.11	\$381,824.37	\$93,356.73	\$27,337.17	\$64,923.18	\$643,233.97	\$47,640.25	\$2,207,827.82
WORCESTER	195,311	2,482,378.46	318.34	—	—	10,015.06	23,660.71	44,915.09	235,783.65	—	854,513.79
SPRINGFIELD	149,900	1,954,692.13	—	—	—	—	—	—	244,900.11	7,678.82	778,532.72
FALL RIVER	115,274	881,562.13	—	—	—	—	—	—	94,945.75	—	232,635.68
CAMBRIDGE	113,643	1,261,798.06	—	—	—	1,436.93	7,553.88	—	167,138.23	199.00	333,021.41
NEW BEDFORD	112,597	869,839.01	—	—	—	547.60	4,639.20	1,656.90	99,035.80	—	274,107.66
SOMERVILLE	103,908	922,483.16	—	—	—	16.64	2,233.06	4,058.33	101,795.50	—	264,914.03
LYNN	102,320	1,077,667.54	—	3,675.69	26,485.06	—	—	—	108,521.58	—	369,389.85
LOWELL	100,234	780,906.10	1,868.80	—	—	1,766.79	16,850.07	—	84,032.10	—	270,461.29
LAWRENCE	95,068	504,452.56	6.23	97.63	—	—	8,121.85	—	73,073.55	—	126,446.98
QUINCY	71,983	1,038,104.62	1,553.12	—	—	19,736.46	15,277.64	46,895.80	119,455.63	—	126,446.98
NEWTON	65,276	976,233.36	6,063.23	—	—	47,817.11	3,777.00	73,372.32	182,221.56	—	112,306.15
BROCKTON	63,797	742,985.27	1,690.87	—	—	9,630.27	20,023.03	7,222.31	96,775.87	—	263,124.06
MEDFORD	59,714	563,999.38	—	14,696.49	2,272.99	21,759.92	4,428.77	9,618.85	81,985.80	—	90,249.59
MALDEN	58,036	576,126.48	—	18,432.71	24,132.01	—	—	—	61,515.90	—	161,503.42
HOLYOKE	56,537	1,617,634.71	—	—	3,948.10	1,558.72	2,671.40	—	53,917.26	335.70	108,973.35
PITTSFIELD	49,677	404,087.34	21,915.24	—	—	5,651.22	7,111.02	928.95	59,683.78	—	106,334.73
HATFIELD	48,710	515,273.70	5,214.76	3,064.15	1,100.32	—	—	—	63,453.52	—	216,105.87
EVERETT	48,424	531,785.52	—	1,074.36	2,105.51	1,652.06	1,656.97	—	45,689.51	28.00	221,917.00
CHELSEA	45,816	433,218.76	9,024.70	—	—	410.79	984.75	—	30,811.84	255.00	166,875.43
CHICOPEE	43,930	705,411.75	731.52	—	—	8,495.58	4,719.59	927.06	53,436.86	2,546.00	167,790.12
SALEM	43,353	465,815.29	—	—	—	5,495.58	3,050.08	13,791.61	50,645.63	—	267,090.99
PITTSBURGH	40,692	507,970.40	—	—	—	3,277.67	—	—	50,704.33	—	146,639.18
WALTHAM	39,247	406,356.05	96.43	—	106.72	616.05	—	—	19,464.07	225.00	96,995.06
TAUNTON	37,355	906,010.23	839.22	—	12,019.98	21,447.38	706.01	—	39,639.96	—	81,517.66
REVERE	35,680	266,026.79	—	—	—	940.00	3,745.52	—	36,099.62	—	88,938.77
BEVERLY	25,086	232,326.43	—	—	—	—	—	—	34,223.42	—	35,051.98
ROSLINDALE	24,381	255,828.43	—	—	—	—	—	—	46,900.63	—	37,874.33
GLoucester	24,204	281,892.94	—	—	39.99	13,570.14	16,898.22	11,084.37	28,219.31	—	79,196.12
MELROSE	23,170	299,370.80	101.80	—	—	3,479.16	9,861.18	27.82	26,952.78	—	46,608.63
LEOMINSTER	21,810	218,499.80	—	—	—	1,183.96	2,960.66	—	29,550.72	275.00	105,388.61
NORTH ADAMS	21,621	169,456.78	—	—	—	30.00	434.31	—	22,992.62	—	57,654.88
PLYMOUTH	21,345	645,941.38	—	—	—	778.34	—	—	26,514.33	219.40	88,595.91
WESTFIELD	19,775	555,897.13	—	—	—	185.00	4,801.38	102.94	34,390.45	50.00	76,348.92
WOBURN	19,434	238,936.13	—	—	—	—	—	755.35	22,179.02	—	68,801.15
GARDNER	19,399	201,300.23	1,246.05	7,478.64	—	—	2,534.47	—	17,701.10	—	30,833.95
MALDENBOROUGH	15,587	101,765.70	539.09	—	—	—	—	—	22,633.94	—	
NEWBURYPORT	15,084	141,745.26	—	—	—	—	—	—	—	—	
39 Cities	2,940,335	\$39,100,887.54	\$194,366.69	\$21,806.94	\$109,983.78	\$520,623.42	\$272,353.65	\$191,537.94	\$280,280.88	\$59,452.17	\$9,106,641.73

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42.

² Includes \$25 from administration of trust funds.

³ Includes \$9.40 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES				G. INTEREST		
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other 1
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON	-	-	\$4,484,736.88	\$93,508.05	\$3,228,436.73	\$26,614.00	\$32,239.90	\$19,828.09	-	\$1,409,635.60	\$1,467,804.33
WORCESTER	-	-	732,679.60	3,988.09	-	10,577.00	22,852.62	21,276.11	\$584.00	37,812.13	249,314.81
SPRINGFIELD	-	-	661,760.36	43,312.90	-	-	-	-	-	-	139,916.36
FALL RIVER	-	-	370,435.80	2,966.90	166.08	2,160.00	15,813.06	10,869.08	-	156,697.86	94,851.92
CAMBRIDGE	-	-	462,895.45	10,595.23	-	23,104.75	20,673.69	8,819.69	-	126,256.95	100,102.85
NEW BEDFORD	-	-	334,152.38	4,763.56	3,819.86	7,553.00	14,046.21	20,005.15	-	30,689.00	74,822.69
SOMERVILLE	-	-	448,334.23	5,191.90	-	-	-	-	-	-	52,927.78
LYNN	-	-	418,349.90	8,076.26	-	14,530.18	13,380.41	21,889.27	5,994.25	17,464.66	69,910.43
LOWELL	-	-	312,393.74	1,809.86	80.60	2,516.50	14,049.44	9,000.00	-	69,971.73	69,971.73
LAWRENCE	-	-	218,979.81	9,644.95	-	4,035.00	6,853.00	5,661.20	2,153.75	616.17	48,762.44
QUINCY	-	-	385,010.04	13,818.81	-	8,700.00	10,519.10	7,572.84	-	118,113.76	118,113.76
NEWTON	-	-	366,141.48	31,513.10	-	-	-	-	-	35,247.31	117,774.10
BROCKTON	-	-	245,596.59	2,849.55	-	7,010.00	7,810.95	2,532.05	61.66	25,932.17	50,452.90
MEDFORD	-	-	213,587.07	3,346.05	-	19,600.00	12,247.17	2,793.77	1,879.18	2,870.36	61,149.90
MALDEN	-	-	187,870.27	3,083.20	-	8,130.30	5,179.95	11,328.61	1,502.70	11,902.15	71,924.41
HOLYOKE	\$1,020,433.12	\$166,285.99	172,254.31	9,109.36	-	-	-	-	-	-	78,147.40
PITTSFIELD	-	-	137,379.21	9,948.23	245.80	-	-	80.00	-	1,217.23	33,145.76
HAVERHILL	-	-	168,730.58	1,257.58	-	8,029.60	7,894.65	1,140.98	959.50	34,522.62	54,600.19
EVERETT	-	-	188,580.36	1,342.64	-	-	-	-	-	8,593.94	35,138.95
CHELSEA	-	-	172,338.41	2,171.82	192.38	-	-	-	-	14,753.26	29,523.99
CHICOPEE	371,588.56	21,964.24	155,884.06	1,653.84	-	340.00	1,980.66	1,979.16	-	-	40,519.81
SALEM	-	-	184,409.40	-	162.98	2,708.08	4,142.92	1,136.79	732.50	-	46,495.45
FITCHBURG	-	-	118,116.71	2,093.26	-	2,726.00	7,285.11	5,330.68	5.20	-	46,495.45
WALTHAM	-	-	119,950.50	1,121.04	-	3,897.50	5,629.76	7,523.68	2,982.89	1,253.10	41,279.07
TAUNTON	574,962.19	15,865.57	106,348.70	1,870.68	-	1,445.00	5,963.00	4,454.30	5.00	13,917.09	30,030.70
REVERE	-	-	110,296.39	1,394.67	-	-	-	-	-	38,041.99	38,041.99
BEVERLY	-	-	79,885.93	609.26	-	2,561.03	4,545.11	6,998.65	-	20,674.69	20,674.69
NORTHAMPTON	-	-	75,341.43	8,095.53	2,000.00	1,580.00	-	3,738.50	-	39,115.07	39,115.07
GLOUCESTER	-	-	166,144.97	577.10	-	1,458.00	-	463.61	-	17,906.35	17,906.35
MELROSE	-	-	90,946.17	3,373.17	-	5,322.00	5,104.50	5,622.65	525.40	-	44,631.37
LEMINSTER	-	-	93,852.46	2,342.07	210.20	1,390.00	3,058.05	3,854.99	496.99	-	10,391.45
ATTLEBORO	-	-	97,051.22	3,264.42	-	-	-	-	-	6,483.21	30,918.68
NORTH ADAMS	-	-	66,463.77	332.77	676.60	1,490.50	3,000.75	2,457.61	-	6,944.81	6,944.81
PEABODY	326,332.20	1,816.42	163,438.71	3,938.97	246.05	1,022.00	1,574.30	2,347.09	258.00	15,788.07	15,788.07
WESTFIELD	\$330,961.18	\$26,104.98	81,075.52	8,704.92	-	-	-	12.87	4.26	-	17,912.50
WOBURN	-	-	102,714.99	167.13	-	1,865.00	4,079.28	87.13	-	-	26,986.24
GARDNER	-	-	73,816.37	1,610.23	-	435.00	2,059.72	2,335.09	-	-	14,281.89
MALDENBOROUGH	-	-	54,219.33	794.67	-	275.00	-	1,731.76	-	610.23	13,848.94
NEWBURYPORT	-	-	59,219.49	252.51	7,792.67	45.00	-	-	-	-	20,428.61
39 Cities	\$2,624,277.25	\$232,037.20	\$12,701,397.59	\$303,513.98	\$3,244,049.95	\$170,120.44	\$232,008.31	\$192,871.40	\$18,145.28	\$1,801,952.42	\$3,525,175.01

1 For detail see Table V, p. 43.

2 Includes \$33,900 applied to payment of interest on loans.

3 Includes \$389,217.07 from gas.

4 Includes \$119,891.35 from gas.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	781,188	\$87,077.52	—	—	\$56,170.77	\$333.00	\$25,342.51	\$801.00	\$4,430.24
BRIGHTON	195,311	33,607.79	—	—	16,631.99	41.00	8,591.21	1,153.69	83.88
SPRINGFIELD	143,900	48,660.27	—	—	14,472.61	63.83	13,409.01	127.10	18,428.33
FALL RIVER	113,274	16,238.52	—	—	14,762.61	—	1,694.86	11.65	159.40
CAMBRIDGE	113,643	20,813.00	\$20.00	\$9.55	14,705.27	470.00	3,313.10	2,158.08	139.00
NEW BEDFORD	112,397	13,473.04	—	—	9,232.10	32.25	4,063.35	145.94	—
SOMERVILLE	103,908	12,690.00	—	—	9,813.73	—	2,782.63	79.44	14.20
LYNN	103,320	12,980.21	—	—	11,003.98	—	1,457.53	518.70	—
LOWELL	100,234	13,412.05	—	—	10,351.18	27.00	2,462.63	371.24	—
LAWRENCE	85,068	6,024.40	—	—	4,981.78	—	322.62	—	720.00
QUINCY	11,550.53	11,983	—	—	8,209.68	—	2,836.85	504.00	—
NEWTON	65,276	11,135.45	176.41	9.32	8,535.37	—	2,527.29	43.27	—
BROCKTON	63,797	10,725.65	—	51.44	7,966.36	18.77	2,361.52	143.60	7.55
MEDFORD	59,714	10,323.19	—	—	8,208.38	—	2,090.15	13.76	—
MALDEN	58,036	5,840.00	—	—	4,566.30	—	1,273.70	—	—
HOLYOKE	46,537	4,960.12	—	—	—	—	803.12	—	—
PITTSFIELD	49,677	6,202.71	—	—	1,856.55	—	4,346.16	—	3,949.00
HAVERHILL	48,710	9,394.83	—	—	6,896.45	—	2,004.50	—	475.90
EVERETT	48,424	6,043.38	—	4.40	4,864.41	—	1,168.57	13.58	—
CHELSEA	45,816	9,041.60	133.38	72.72	7,757.85	23.53	1,011.73	42.34	10.30
CHICOPEE	43,930	8,134.84	—	—	5,539.33	—	76.51	—	2,519.00
SALEM	43,353	4,472.00	—	—	3,959.02	—	512.98	—	—
FITCHBURG	40,692	6,445.12	—	—	3,579.00	—	1,849.37	65.20	951.55
WALTHAM	39,247	6,146.37	—	—	4,654.70	—	1,412.08	6.50	73.09
TAUNTON	37,355	2,384.96	—	—	1,008.92	—	1,335.04	41.00	—
REVERE	35,680	9,938.68	—	—	8,718.70	—	945.03	10.95	264.00
REVERLY	33,857.60	3,385.60	—	—	2,938.10	—	309.00	23.00	115.50
NORHAMPTON	896.11	—	—	—	269.05	—	484.56	17.50	125.00
GLoucester	4,201.83	—	81	91.50	2,889.10	1.65	180.97	10.80	1,027.00
MELROSE	3,563.82	—	—	—	2,096.20	—	1,226.62	—	241.00
LEOMINSTER	5,718.93	—	—	—	3,123.00	—	796.80	—	1,799.13
ATTLEBORO	3,560.64	—	—	—	2,663.04	—	897.60	—	—
NORTH ADAMS	1,867.98	—	—	—	1,410.23	—	457.75	—	—
PRABODY	1,405.37	—	—	—	1,083.74	—	251.63	—	70.00
WESTFIELD	2,466.29	—	—	—	1,332.45	.60	1,121.70	11.31	.23
WOBURN	19,775	—	—	—	5,066.30	—	491.03	31.34	6,214.05
GARDNER	19,434	11,802.74	—	—	2,053.36	—	729.59	—	380.70
WOBURN	3,427.15	—	263.50	—	2,053.36	—	235.12	—	—
MARLBOROUGH	1,336.68	—	11.00	—	1,096.76	—	208.76	—	—
NEWBURYPORT	2,172.16	—	—	—	1,488.94	—	—	—	463.46
39 Cities	2,940,335	\$443,524.03	\$605.10	\$238.93	\$294,953.11	\$1,011.63	\$97,385.19	\$6,757.79	\$42,572.28

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	781,188	\$75,280.28	\$8,894.23	\$2,948.22	\$63,437.83	—	—	—
WORCESTER	195,311	21,463.19	14,868.02	454.43	3,637.39	\$76.26	\$1,277.09	\$1,150.00
SPRINGFIELD	149,900	7,783.87	4,172.77	919.10	2,692.00	—	—	—
FALL RIVER	115,274	1,836.74	108.64	—	1,313.93	—	414.17	—
CAMBRIDGE	113,643	11,923.28	8,720.57	—	2,699.15	—	415.56	88.00
NEW BEDFORD	112,597	2,939.98	25.00	211.85	2,126.26	—	576.87	—
SOMERVILLE	103,908	1,737.48	43.75	2.02	1,691.71	—	—	—
LYNN	102,320	4,112.31	480.09	78.69	1,380.03	—	—	—
LOWELL	100,234	7,718.96	273.75	1,308.50	2,220.74	98.90	—	—
LAWRENCE	85,068	3,911.89	4,800.00	18.80	1,028.16	—	—	—
QUINCY	71,983	1,401.44	126.00	5.75	808.29	—	—	—
NEWTON	65,276	1,249.22	664.89	80.00	438.58	—	65.75	2,173.50
BROCKTON	63,797	1,812.51	144.43	32.85	572.52	12.80	1,037.85	1,100.00
MEDFORD	59,714	1,046.06	1.75	30.00	680.86	—	333.45	1,872.00
MALDEN	58,036	920.81	333.28	40.00	608.81	—	312.00	461.40
HOLYOKE	56,537	1,044.10	40.74	—	642.20	18.62	—	—
PITTSFIELD	49,677	1,479.19	507.90	154.16	1,003.45	—	—	10.00
HAVERHILL	48,710	2,918.47	11.83	43.50	487.60	70.30	81.51	435.00
EVERETT	48,424	999.83	21.44	25.50	864.15	—	—	1,617.00
CHELSEA	45,816	1,291.25	—	42.20	1,240.16	—	—	80.35
CHICOPPEE	43,930	529.19	—	20.00	486.99	—	—	4.15
SALEM	43,353	7,205.45	4,956.88	18.08	822.52	—	48.39	1,359.58
FITCHBURG	40,692	3,414.37	1,890.59	321.40	702.38	3.70	34.40	500.00
WALTHAM	39,247	4,101.86	3,060.40	75	1,002.61	—	—	2,007.50
TAUNTON	37,355	3,006.39	209.74	7.00	782.15	—	—	—
REVERE	35,680	115.77	—	—	115.77	—	—	—
BEVERLY	25,086	323.11	25.00	—	298.11	—	—	—
NORTHAMPTON	24,381	200.59	—	5.00	195.59	—	—	—
GLoucester	24,204	3,257.57	2,865.79	13.83	377.95	—	—	7.00
MELROSE	23,170	351.16	202.50	25.25	116.41	—	—	—
LEOMINSTER	21,810	138.77	32.30	1.25	104.17	—	1.05	—
ATTLEBORO	21,769	210.45	—	—	210.45	—	—	—
NORTH ADAMS	21,621	338.99	—	5.25	333.74	—	—	—
PEABODY	21,345	475.71	46.80	83.94	344.97	—	—	—
WESTFIELD	19,775	222.69	—	27.75	167.12	—	27.82	—
WOBURN	19,434	275.98	—	10.00	265.98	—	—	—
GARDNER	19,399	2,628.45	2,412.40	—	186.05	—	20.00	10.00
MARLBOROUGH	15,587	1,893.54	853.90	812.50	227.14	—	—	—
NEWBURYPORT	15,084	2,662.09	2,000.00	266.25	359.56	33.78	—	2.50
39 Cities	2,940,335	\$184,222.99	\$62,795.38	\$7,993.82	\$96,673.48	\$314.36	\$4,645.91	\$11,800.04

² Includes inspection of oil and petroleum.

¹ Rifle range.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. HEALTH			C. SANITATION			D Other Health and Sanitation
			Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	
BOSTON	781,188	\$196,183.37	\$6,386.47	\$128,915.42	\$7,586.72	\$14,243.75	\$37,806.53	—	\$1,244.48
WORCESTER	195,311	100,566.68	23,397.72	27,046.27	304.92	5,440.16	43,656.46	—	721.15
SPRINGFIELD	149,900	28,582.64	11,512.89	8,685.17	12.24	6,607.17	14.00	\$680.26	1,040.92
FALL RIVER	113,274	31,880.15	1,734.62	28,872.35	379.88	—	—	—	893.30
CAMBRIDGE	113,643	27,186.85	10,824.02	4,653.08	602.50	18.50	11,088.75	—	—
NEW BEDFORD	112,597	38,632.54	—	32,870.20	193.90	4,048.55	—	—	1,519.89
SOMERVILLE	103,908	12,597	8,205.75	1,459.27	2,717.76	15.00	2,151.47	—	—
LYNN	102,320	36,116.48	7,765.75	1,987.31	474.54	—	5,878.88	—	—
LOWELL	100,234	9,183.15	1,866.32	1,782.86	—	50.00	5,054.95	—	429.02
LAWRENCE	85,068	19,921.35	191.00	14,083.99	—	1,731.99	3,914.37	—	—
QUINCY	71,983	27,112.02	3,565.00	10,829.04	784.80	7,702.05	4,231.13	—	—
NEWTON	65,276	2,279.22	1,741.21	535.71	2.30	—	—	—	—
BROCKTON	63,797	141,390.97	229.10	7,898.66	—	118,721.85	14,295.91	—	245.45
MEDFORD	59,714	9,931.70	982.65	1,576.88	2,060.00	444.70	4,887.47	—	—
MALDEN	58,036	18,991.68	10,297.07	3,010.42	114.90	704.66	4,699.98	—	164.65
HOLYOKE	56,537	17,492.72	2,632.06	10,121.35	3,415.29	815.15	125.00	—	383.57
PISTONFIELD	49,677	6,848.15	1,901.64	1,155.42	—	3,791.09	—	—	—
HAVERHILL	48,710	11,675.22	1,879.25	9,161.61	171.00	—	—	—	—
EVERETT	48,424	17,658.17	2,444.25	1,333.90	241.00	13,939.02	—	—	463.56
CHELSEA	45,816	2,768.17	1,016.15	1,663.49	21.75	—	—	—	—
CHICOPEE	43,330	2,158.19	—	4,128.19	—	—	—	—	—
SALEM	43,353	13,509.93	5,279.71	6,729.24	64.20	103.50	3,333.28	—	—
FITCHBURG	40,692	18,479.41	1,106.05	5,137.53	295.89	1,939.94	6,950.06	—	—
WALTHAM	39,247	16,612.36	1,406.05	1,808.82	414.19	6,206.79	—	—	—
TAUNTON	37,355	24,156.12	1,232.50	4,603.12	18.75	18,626.89	—	—	—
REVERE	35,680	1,978.52	—	843.01	12.50	1,123.01	—	—	847.36
BEVERLY	25,086	4,040.28	100.00	3,743.60	108.22	53.55	—	—	—
NORTHAMPTON	24,381	3,263.12	385.50	2,845.82	—	12.25	—	—	34.91
GLOUCESTER	24,204	3,762.26	214.00	3,388.81	66.80	30.90	—	—	19.55
MELROSE	23,170	7,125.96	97.00	1,379.67	—	2,503.54	3,145.75	—	61.75
LEOMINSTER	21,810	2,898.25	310.77	821.42	—	1,766.06	—	—	—
ATTLEBORO	21,769	1,904.13	657.60	1,277.86	28.67	97.55	—	—	22.49
NORTH ADAMS	21,621	3,860.67	2,090.65	1,649.98	156.50	24,005.09	—	—	—
PEABODY	21,345	27,690.38	221.00	3,307.79	1,190.00	664.49	50.00	—	1.16
WESTFIELD	19,775	3,833.49	—	1,977.84	—	24,301.08	—	—	—
WOBURN	19,434	24,963.70	85.00	527.62	76.05	806.92	—	—	—
GARDNER	19,399	2,640.96	697.71	1,060.28	—	13,868.74	—	—	—
MARLBOROUGH	15,587	15,129.41	763.17	497.50	—	15.40	—	—	—
NEWBURYPORT	15,084	2,199.39	330.00	1,853.99	—	—	—	—	—
39 Cities	2,940,335	\$933,110.23	\$111,843.58	\$365,294.28	\$21,515.27	\$274,399.64	\$151,283.99	\$680.26	\$8,093.21

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

4. Highways.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B					D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
			General								
BOSTON	781,188	\$27,216.92	\$25,815.94	-	-	-	-	-	-	\$374.00	\$1,026.98
WORCESTER	195,311	28,271.25	26,722.05	-	-	-	-	-	\$846.20	476.00	227.00
SPRINGFIELD	149,900	71,900.33	66,737.44	\$1,950.89	-	-	-	-	3,212.00	-	-
FALL RIVER	115,274	880.58	710.38	120.20	-	-	-	-	-	-	-
CAMBRIDGE	113,643	1,589.96	76.00	1,513.96	-	-	-	-	-	-	-
NEW BEDFORD	112,597	10,933.94	10,640.91	293.03	-	-	-	-	-	-	-
SOMERVILLE	103,908	3,517.38	3,517.38	-	-	-	-	-	-	-	-
LYNN	102,320	724.98	542.48	-	-	-	-	-	-	-	-
LOWELL	100,234	2,189.07	2,189.07	-	-	-	-	-	-	-	182.50
LAWRENCE	85,068	14.32	-	14.32	-	-	-	-	-	-	-
QUINCY	71,983	2,295.11	2,295.11	-	-	-	-	-	-	-	-
NEWTON	65,276	2,885.52	2,885.52	-	-	-	-	-	-	-	-
BROCKTON	63,797	2,180.57	1,375.28	805.29	-	-	-	-	-	-	-
MEDFORD	59,714	442.49	134.99	307.50	-	-	-	-	-	-	-
MALDEN	58,036	11.63	11.63	-	-	-	-	-	-	-	-
HOLYOKE	56,537	2,120.83	509.84	610.99	-	-	-	-	-	-	-
PITTSFIELD	49,677	1,748.20	1,376.27	21.05	\$1,000.00	-	-	-	26.63	-	124.25
HAVERHILL	48,710	8.50	8.50	-	-	-	-	-	-	-	-
EVERETT	48,424	402.31	-	402.31	-	-	-	-	-	-	-
CHELSEA	45,816	42.95	42.95	-	-	-	-	-	-	-	-
CHICPEE	43,930	745.33	745.33	-	-	-	-	-	-	-	-
SALEM	43,353	269.54	114.54	155.00	-	-	-	-	-	-	-
FITCHBURG	40,692	361.84	361.84	-	-	-	-	-	-	-	-
WALTHAM	39,247	1,204.24	1,204.24	-	-	-	-	-	-	-	-
TAUNTON	37,355	742.06	742.06	-	-	-	-	-	-	-	-
REVERE	35,680	1.00	-	-	-	-	-	-	-	-	1.00
BEVERLY	25,086	227.75	95.00	-	-	-	-	-	-	-	8.60
NORTHAMPTON	24,381	2,608.35	2,608.35	-	-	-	-	124.15	-	-	-
GLOUCESTER	24,204	3,432.20	3,432.20	-	-	-	-	-	-	-	-
MELROSE	23,170	4,261.70	4,261.70	-	-	-	-	-	-	-	-
LEOMINSTER	21,810	706.47	556.47	-	-	-	-	-	-	-	150.00
ATTLEBORO	21,769	9.66	9.66	-	-	-	-	-	-	-	-
NORTH ADAMS	21,621	152.14	152.14	-	-	-	-	-	-	-	-
PEABODY	21,345	155.60	155.60	-	-	-	-	-	-	-	-
WESTFIELD	19,775	427.31	427.31	-	-	-	-	-	-	-	-
WOBURN	19,434	29.78	29.78	-	-	-	-	-	-	-	-
GARDNER	19,399	4,252.41	4,252.41	-	-	-	-	-	-	-	-
MARLBOROUGH	15,587	2,923.02	2,923.02	-	-	-	-	-	-	-	-
NEWBURYPORT	15,084	867.61	434.81	216.82	7.00	113.98	-	-	-	-	95.00
39 Cities	2,940,335	\$182,704.85	\$168,298.20	\$6,411.36	\$1,131.15	\$4,198.81	\$850.00	\$1,815.33			

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
5. Charities.

CITIES	Population of 1940	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Reimburse- ments for Old Age Assistance	F Municipal General Hospitals	G Miscella- neous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State			
BOSTON . . .	781,188	\$1,268,735.85	\$874.39	\$4,680.13	\$12,282.43	\$39,588.96	\$426,391.54	\$6,547.46	\$306,129.05	\$307,653.30	\$160,641.75	\$33,996.84
Worcester . . .	156,311	465,434.39	10,111.21	1,093.38	4,060.26	21,784.01	162,184.79	2,401.55	35,703.56	36,887.30	191,000.23	—
Springfield . .	149,900	284,085.43	433.48	67,807.18	6,322.40	31,754.11	122,083.78	1,944.85	15,890.13	37,887.90	—	22.50
FALL RIVER . .	115,274	147,458.53	—	67,687.98	1,402.03	7,988.03	53,558.08	—	15,365.81	61,266.50	7,202.82	—
CAMBRIDGE . .	113,643	215,602.60	—	2,822.34	2,468.35	9,136.40	53,111.28	5,825.26	51,992.97	35,586.00	54,650.50	—
NEW BEDFORD .	112,597	175,607.57	977.88	1,821.66	1,921.65	14,787.64	52,646.09	—	18,011.59	55,041.06	—	—
SOMERVILLE . .	103,908	199,203.46	822.94	4,847.69	1,891.00	33,106.62	107,218.80	7,236.72	29,755.13	37,238.24	—	—
LYNN . . .	102,320	235,567.72	1,313.53	1,156.65	3,674.50	16,244.85	87,056.43	3,501.03	72,126.28	40,891.01	—	—
LOWELL . . .	100,234	183,486.32	—	2,641.31	837.06	2,674.59	58,815.05	132.00	13,440.57	36,030.10	—	—
LAWRENCE . .	89,068	22,013.76	—	1,564.05	147.56	9,231.39	11,495.69	—	15,470.21	34,221.17	165,942.21	—
QUINCY . . .	71,983	226,884.08	—	917.77	153.35	9,231.39	11,495.69	3,263.00	11,339.97	18,334.00	—	—
NEWTON . . .	65,276	43,432.06	282.37	5,292.20	222.00	3,602.42	5,450.53	733.55	7,407.87	47,922.85	—	16.68
BROOKTON . .	65,797	95,812.91	337.18	674.30	632.48	12,942.32	20,527.78	744.16	460.79	17,339.08	—	—
MEDFORD . . .	59,714	31,339.44	—	—	74.12	9,918.12	2,148.87	—	2,021.43	10,843.13	—	—
MALDEN . . .	58,036	1,006.25	1,006.25	—	—	16,675.76	73,209.27	—	13,483.77	23,423.69	—	—
HOLYOKE . . .	56,537	593.69	593.69	925.37	507.57	3,050.82	29,801.23	—	2,116.79	30,737.50	—	—
PITTSFIELD . .	49,677	70,287.53	56.54	126.75	204.16	14,704.92	22,037.46	—	18,640.21	35,760.62	79,377.90	—
HAVERHILL . .	48,710	177,488.58	—	—	268.51	4,608.92	27,187.71	4,123.16	18,473.60	20,016.95	—	—
EVERETT . . .	48,424	175,989.95	—	—	2,740.05	15,340.19	88,332.07	4.00	25,750.56	12,278.28	—	—
CHESEA . . .	45,816	144,906.86	—	—	827.00	14,353.51	26,438.65	—	12,907.99	6,076.00	—	—
CHICPEA . . .	43,930	61,117.06	—	513.91	—	33.27	39,199.41	1,523.13	14,942.17	41,777.48	—	—
SALEM . . .	43,353	120,108.28	333.90	2,979.40	1,325.69	19,309.52	32,804.64	279.87	8,706.48	26,415.41	—	—
FITCHBURG . .	40,692	198,320.57	756.28	756.28	1,255.69	3,315.66	34,161.99	2,514.40	14,390.25	32,744.75	—	10.87
WALTHAM . . .	39,247	104,996.31	17.50	3,925.05	1,479.69	15,781.81	10,857.29	—	4,445.51	6,167.96	—	—
TAUNTON . . .	37,355	31,020.69	1,819.14	164.71	20.32	7,545.76	10,857.29	613.00	8,260.88	7,754.50	—	—
REVERLY . . .	35,680	51,104.54	—	—	1,215.00	7,211.72	26,649.44	1,233.57	6,493.14	17,068.04	—	—
NORTHAMPTON .	25,086	64,364.10	10.00	3,078.71	1,079.31	11,367.82	23,433.51	80.00	1,651.71	11,819.45	—	—
GLoucester . .	24,381	28,124.25	213.25	618.98	50.00	6,080.36	7,610.50	—	1,687.58	—	—	2.90
GLoucester . .	24,204	14,827.15	—	482.00	186.40	3,818.53	8,866.14	—	788.72	9,123.00	—	—
LEWISTON . . .	23,170	15,028.69	—	—	—	2,457.85	2,472.72	—	14,520.78	14,520.78	—	—
MEADSBORO . .	21,810	60,826.46	1,441.70	10.45	608.94	3,902.52	32,172.35	96.00	4,367.34	7,409.20	—	—
ARTHEBORO . .	21,769	35,935.29	353.98	—	136.00	11,377.67	12,291.10	—	1,201.92	17,220.35	—	—
NORTH ADAMS .	21,621	41,406.23	111.00	5,375.73	192.00	3,303.50	14,001.73	—	3,533.67	9,694.00	46,848.71	—
PEABODY . . .	21,345	71,587.96	2,233.05	315.00	—	2,011.06	4,023.81	—	2,928.66	6,471.45	—	2.50
WESTFIELD . .	19,775	18,682.51	289.04	555.71	281.57	2,986.50	9,941.74	563.80	5,150.88	8,107.50	—	—
WENDELL . . .	19,434	22,938.87	3.85	29.75	—	2,099.18	6,983.91	—	2,613.55	17,231.59	—	—
WOBURN . . .	19,399	48,202.32	6,402.00	671.00	—	7,573.25	13,710.93	485.34	3,698.19	12,543.16	—	—
GARDNER . . .	15,587	34,106.01	401.00	—	1,023.70	6,967.81	9,186.81	—	—	—	—	—
MARLBOROUGH .	15,084	14,231.84	193.70	336.00	203.50	3,011.78	9,809.53	—	164.33	—	—	—
NEWBURYPORT .	15,084	14,231.84	—	—	—	—	—	—	—	—	—	—
29 Cities . . .	2,940,335	\$5,388,335.90	\$31,983.13	\$138,092.56	\$46,700.07	\$429,093.18	\$1,840,596.31	\$40,900.62	\$784,223.78	\$1,241,443.30	\$831,250.66	\$4,052.29

¹ Includes \$3,980.30 Child Welfare Division.

² Includes \$1,178 from individuals.

³ Includes \$150 from individuals.

⁴ Includes \$32 from individuals.

⁵ From individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . . .	781,188	\$56,228.73	\$41,871.00	\$9,026.50	\$1,099.98	\$4,231.25
WORCESTER . .	195,311	15,762.75	10,577.00	3,748.85	317.00	1,119.90
SPRINGFIELD .	149,900	7,370.75	5,975.00	1,050.75	100.00	245.00
FALL RIVER . .	115,274	12,274.57	10,239.25	1,597.12	—	438.20
CAMBRIDGE . .	113,643	8,431.75	7,084.00	959.50	—	388.25
NEW BEDFORD .	112,597	6,828.31	3,695.50	2,017.00	489.29	626.52
SOMERVILLE . .	103,908	7,733.55	5,149.50	1,894.00	100.00	590.05
LYNN	102,320	10,715.25	7,840.00	2,448.25	427.00	—
LOWELL	100,234	9,324.45	7,395.00	770.00	482.00	677.45
LAWRENCE . . .	85,068	2,435.50	1,730.00	605.50	100.00	—
QUINCY	71,983	2,259.50	2,113.00	46.50	100.00	—
NEWTON	65,276	2,483.00	2,017.00	321.00	—	145.00
BROCKTON . . .	63,797	6,657.50	5,864.00	593.50	200.00	—
MEDFORD	59,714	2,586.50	2,228.50	45.00	200.00	113.00
MALDEN	58,036	4,505.92	4,244.00	126.25	80.67	55.00
HOLYOKE	56,537	2,300.50	2,193.00	90.00	—	17.50
PITTSFIELD . .	49,677	3,512.49	1,456.00	421.50	—	1,634.99
HAVERHILL . . .	48,710	4,626.35	3,484.00	832.75	300.00	9.60
EVERETT	48,424	3,682.50	2,308.00	1,374.50	—	—
CHELSEA	45,816	4,306.03	3,166.00	577.50	412.53	150.00
CHICOPEE . . .	43,930	1,490.75	792.00	698.75	—	—
SALEM	43,353	4,450.50	4,008.00	442.50	—	—
FITCHBURG . . .	40,692	3,751.50	3,450.00	207.50	87.00	7.00
WALTHAM	39,247	1,153.00	1,138.00	15.00	—	—
TAUNTON	37,355	1,777.50	1,560.00	217.50	—	—
REVERE	35,680	3,041.00	2,676.00	365.00	—	—
BEVERLY	25,086	1,614.50	1,362.00	52.50	200.00	—
NORTHAMPTON .	24,381	540.00	370.00	95.00	—	75.00
GLOUCESTER . .	24,204	3,575.25	2,450.00	844.00	—	281.25
MELROSE	23,170	2,221.13	2,030.00	72.00	100.00	19.13
LEOMINSTER . .	21,810	1,278.75	638.00	463.75	—	177.00
ATTLEBORO . . .	21,769	941.50	554.00	187.50	200.00	—
NORTH ADAMS . .	21,621	594.00	400.00	160.00	—	34.00
PEABODY	21,345	1,020.00	630.00	190.00	200.00	—
WESTFIELD . . .	19,775	2,286.67	1,324.00	140.00	—	822.67
WOBURN	19,434	1,441.50	610.00	831.50	—	—
GARDNER	19,399	851.75	720.00	75.50	56.25	—
MARLBOROUGH .	15,587	2,886.40	1,777.00	259.00	100.00	750.40
NEWBURYPORT .	15,084	3,950.84	2,872.00	320.00	200.00	558.84
39 Cities . . .	2,940,335	\$212,892.44	\$159,990.75	\$34,182.97	\$5,551.72	\$13,167.00

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Schools.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	781,188	\$350,157.18	\$87,687.81	\$203,875.77	\$3,629.91	\$54,963.69
WORCESTER . . .	195,311	156,931.79	4,131.93	132,370.57	16,637.34	3,791.95
SPRINGFIELD . . .	149,900	268,235.25	5,551.83	144,015.56	1,203.41	117,464.45
FALL RIVER . . .	115,274	19,807.73	978.46	17,412.39	27.10	1,389.78
CAMBRIDGE . . .	113,643	36,480.04	5,645.18	2,533.20	186.19	28,115.47
NEW BEDFORD . . .	112,597	50,450.92	2,200.67	46,466.07	318.75	1,465.43
SOMERVILLE . . .	103,908	22,464.31	4,260.84	15,384.33	—	2,819.14
LYNN . . .	102,320	51,413.64	10,518.89	18,970.04	1,427.12	20,497.59
LOWELL . . .	100,234	66,068.90	—	63,483.34	763.48	1,822.08
LAWRENCE . . .	85,068	4,603.53	587.87	3,400.80	605.87	8.99
QUINCY . . .	71,983	16,403.71	2,183.86	9,887.65	324.77	4,007.43
NEWTON . . .	65,276	33,230.99	225.91	7,048.41	1,386.83	24,569.84
BROCKTON . . .	63,797	2,055.45	—	1,166.96	6.85	881.64
MEDFORD . . .	59,714	32,229.76	81.53	4,174.96	178.13	27,795.14
MALDEN . . .	58,036	11,256.33	7,902.58	119.78	603.92	2,630.05
HOLYOKE . . .	56,537	9,582.71	605.70	7,167.81	99.56	1,709.64
PITTSFIELD . . .	49,677	15,957.52	—	14,495.40	113.17	1,348.95
HAVERHILL . . .	48,710	8,428.95	—	7,329.40	907.30	192.25
EVERETT . . .	48,424	5,276.73	1,434.84	2,287.08	1,304.62	250.19
CHELSEA . . .	45,816	3,393.00	550.19	376.70	528.90	1,937.21
CHICOPEE . . .	43,930	2,433.77	1,164.00	162.46	475.55	631.76
SALEM . . .	43,353	1,844.33	—	982.29	138.81	723.23
FITCHBURG . . .	40,692	44,187.63	878.69	25,382.42	105.68	17,820.84
WALTHAM . . .	39,247	9,844.89	1,190.85	4,448.22	354.81	3,851.01
TAUNTON . . .	37,355	33,026.63	2,684.12	29,997.91	10.11	334.49
REVERE . . .	35,680	703.24	—	446.05	—	257.19
BEVERLY . . .	25,086	14,147.90	836.54	8,959.27	65.62	4,286.47
NORTHAMPTON . . .	24,381	24,655.46	—	16,204.54	115.23	8,335.69
GLOUCESTER . . .	24,204	866.42	23.04	211.21	611.82	20.35
MELROSE . . .	23,170	910.90	201.48	526.68	49.66	133.08
LEOMINSTER . . .	21,810	5,872.16	935.99	4,522.30	49.82	364.05
ATTLEBORO . . .	21,769	1,816.27	988.66	176.00	412.90	238.71
NORTH ADAMS . . .	21,621	8,915.19	—	8,617.27	167.92	130.00
PEABODY . . .	21,345	758.51	—	78.40	26.21	653.90
WESTFIELD . . .	19,775	31,038.85	14.50	17,015.33	70.06	13,938.96
WOBURN . . .	19,434	6,866.57	4,863.67	1,715.88	11.02	276.00
GARDNER . . .	19,399	9,831.08	807.92	8,170.45	210.21	642.50
MARLBOROUGH . . .	15,587	10,311.80	9,666.70	297.00	211.60	136.50
NEWBURYPORT . . .	15,084	4,194.58	—	2,670.38	211.48	1,312.72
39 Cities . . .	2,940,335	\$1,376,654.62	\$158,804.25	\$832,550.28	\$33,551.73	\$351,748.36

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1930	A	B	C
		TOTAL RECEIPTS	Fines, Rentals and Sales	Miscella- neous
BOSTON	781,188	\$26,759.21	\$26,115.30	\$643.91
WORCESTER	195,311	4,372.76	4,343.26	29.50
SPRINGFIELD	149,900	—	—	—
FALL RIVER	115,274	1,735.11	1,735.11	—
CAMBRIDGE	113,643	1,533.00	1,533.00	—
NEW BEDFORD	112,597	1,079.58	1,079.58	—
SOMERVILLE	103,908	2,147.55	2,147.55	—
LYNN	102,320	2,160.34	2,160.34	—
LOWELL	100,234	418.13	418.13	—
LAWRENCE	85,068	760.93	760.93	—
QUINCY	71,983	3,285.74	3,126.71	159.03
NEWTON	65,276	10,363.92	10,011.67	352.25
BROCKTON	63,797	1,961.79	1,961.79	—
MEDFORD	59,714	2,186.15	2,173.96	12.19
MALDEN	58,036	2,399.98	2,399.98	—
HOLYOKE	56,537	—	—	—
PITTSFIELD	49,677	—	—	—
HAVERHILL	48,710	1,536.79	1,536.79	—
EVERETT	48,424	1,159.66	1,159.06	.60
CHELSEA	45,816	780.21	776.43	3.78
CHICOPEE	43,930	720.99	709.10	11.89
SALEM	43,353	859.66	838.99	20.67
FITCHBURG	40,692	642.25	642.25	—
WALTHAM	39,247	1,243.05	1,232.11	10.94
TAUNTON	37,355	474.06	418.40	55.66
REVERE	35,680	241.80	241.80	—
BEVERLY	25,086	251.57	251.57	—
NORTHAMPTON	24,381	861.15	861.15	—
GLOUCESTER	24,204	—	—	—
MELROSE	23,170	1,099.76	1,099.76	—
LEOMINSTER	21,810	1,105.16	1,105.16	—
ATTLEBORO	21,769	663.69	663.69	—
NORTH ADAMS	21,621	519.68	519.68	—
PEABODY	21,345	—	—	—
WESTFIELD	19,775	—	—	—
WOBURN	19,434	243.33	243.33	—
GARDNER	19,399	—	—	—
MARLBOROUGH	15,587	117.29	117.29	—
NEWBURYPORT	15,084	555.44	355.44	200.00
39 Cities	2,940,335	\$74,239.73	\$72,739.31	\$1,500.42

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . . .	781,188	\$112,215.14	\$60,029.87	\$3,306.02	\$48,879.25	—
WORCESTER . . .	195,311	18,103.19	2,377.55	15,725.64	—	—
SPRINGFIELD . . .	149,900	59,077.29	3,837.40	54,426.64	813.25	—
FALL RIVER . . .	115,274	—	—	—	—	—
CAMBRIDGE . . .	113,643	4,081.84	167.25	2,699.35	1,185.24	\$30.00
NEW BEDFORD . . .	112,597	2,643.05	319.75	—	2,323.30	—
SOMERVILLE . . .	103,908	674.00	—	—	674.00	—
LYNN . . .	102,320	10,201.48	734.01	9,467.47	—	—
LOWELL . . .	100,234	6,737.33	6,737.33	—	—	—
LAWRENCE . . .	85,068	386.65	175.00	—	—	211.65
QUINCY . . .	71,983	—	—	—	—	—
NEWTON . . .	65,276	1,721.74	42.69	211.70	1,467.35	—
BROCKTON . . .	63,797	520.81	5.95	—	514.86	—
MEDFORD . . .	59,714	9.00	—	9.00	—	—
MALDEN . . .	58,036	50.52	50.52	—	—	—
HOLYOKE . . .	56,537	43.80	37.80	—	6.00	—
PITTSFIELD . . .	49,677	289.55	191.00	—	98.55	—
HAVERHILL . . .	48,710	28.18	28.18	—	—	—
EVERETT . . .	48,424	10,574.16	—	10,574.16	—	—
CHELSEA . . .	45,816	36.55	36.55	—	—	—
CHICOPEE . . .	43,930	—	—	—	—	—
SALEM . . .	43,353	11,422.64	2,039.00	8,789.70	593.94	—
FITCHBURG . . .	40,692	46.30	42.30	4.00	—	—
WALTHAM . . .	39,247	147.50	147.50	—	—	—
TAUNTON . . .	37,355	381.65	—	381.65	—	—
REVERE . . .	35,080	—	—	—	—	—
BEVERLY . . .	25,086	603.96	—	75.00	528.96	—
NORTHAMPTON . . .	24,381	—	—	—	—	—
GLOUCESTER . . .	24,204	958.55	341.10	275.30	342.15	—
MELROSE . . .	23,170	263.52	50.52	—	213.00	—
LEOMINSTER . . .	21,810	651.17	—	651.17	—	—
ATTLEBORO . . .	21,769	195.00	155.00	40.00	—	—
NORTH ADAMS . . .	21,621	—	—	—	—	—
PEABODY . . .	21,345	—	—	—	—	—
WESTFIELD . . .	19,775	324.05	317.50	6.55	—	—
WOBURN . . .	19,434	—	—	—	—	—
GARDNER . . .	19,399	4,477.80	—	—	4,477.80	—
MARLBOROUGH . . .	15,587	—	—	—	—	—
NEWBURYPORT . . .	15,084	—	—	—	—	—
39 Cities . . .	2,940,335	\$246,866.42	\$77,863.77	\$106,643.35	\$62,117.65	\$241.65

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)	Investment Funds		Other
BOSTON . . .	\$1,467,804.33	\$29,415.07	\$503,644.72	\$97,580.45	\$12,721.86	\$28,430.12	\$27,013.68	\$608.05	\$683,081.16	\$50,651.97	\$4,657.25
WORCESTER . . .	249,314.81	23,915.40	163,933.15	18,496.80	17,653.74	1,484.02	5,352.20	—	14,080.61	2,123.54	2,275.35
SPRINGFIELD . . .	139,916.36	22,261.14	97,729.08	15,719.24	1,381.25	—	—	—	305.86	—	2,519.79
FALL RIVER . . .	94,851.92	1,751.36	85,424.81	944.31	421.95	2,194.39	3,014.28	—	—	—	2,467.08
CAMBRIDGE . . .	100,102.85	8,710.38	86,700.86	1,519.05	—	15.49	1,437.63	—	1,872.23	—	809.41
NEW BEDFORD . . .	74,822.69	3,470.29	48,261.95	1,276.03	73.16	3,014.75	14,034.17	—	—	3,713.07	1,264.38
SOMERVILLE . . .	52,927.78	3,947.09	43,406.57	1,276.03	183.48	600.80	1,748.68	—	610.47	—	991.35
LYNN . . .	69,910.43	6,020.80	53,147.92	69.23	1,272.09	173.92	3,790.73	42.94	901.40	4,631.60	581.25
LOWELL . . .	66,071.73	2,762.68	54,384.03	953.67	—	8.08	5,066.99	—	—	—	303.82
LAWRENCE . . .	48,762.44	2,574.59	45,790.19	—	737.77	45.86	1,266.38	—	47.98	—	1,237.41
QUINCY . . .	118,113.76	6,858.79	72,322.84	20,017.54	707.31	15,533.78	1,266.38	139.25	29,409.61	3,922.38	84.63
NEWTON . . .	117,774.10	2,724.89	46,233.82	32,597.77	4,461.56	25.00	1,626.73	—	—	—	—
BROCKTON . . .	50,452.90	2,221.11	38,186.64	3,956.86	2,458.63	1,125.00	1,243.45	—	1,243.45	726.03	304.18
MEDFORD . . .	61,149.90	2,511.43	43,334.18	10,331.74	52.10	—	84.51	—	84.51	31,710.00	463.63
MALDEN . . .	71,924.41	3,653.95	42,267.98	124.00	1,466.64	—	24,711.66	—	75.35	—	122.07
HOLYOKE . . .	78,147.40	5,603.31	38,515.64	312.83	—	—	—	—	—	—	—
PITTSFIELD . . .	54,600.19	8,390.11	20,530.87	4,102.71	5,171.23	186.03	7,717.52	48.95	306.13	3,048.37	784.98
HAYVERILL . . .	34,522.62	1,812.25	35,743.99	565.72	—	4,327.90	4,353.54	—	400.00	—	—
EVERETT . . .	1,909.49	21,829.65	1,317.66	1,317.66	136.48	—	418.34	—	—	—	—
CHILSEA . . .	994.97	33,134.09	55.07	55.07	648.92	—	953.80	337.00	—	—	—
CHELSEA . . .	1,732.86	25,821.00	30.41	30.41	6,197.70	292.40	2,745.70	1,655.50	3,012.19	—	604.28
SALEM . . .	3,958.14	21,998.58	25.32	25.32	14,816.93	291.10	1,972.80	—	2,350.00	—	—
FITCHBURG . . .	3,855.70	21,583.06	1,625.86	1,625.86	1,028.58	—	961.35	192.82	—	3,917.73	—
WALTHAM . . .	41,279.07	2,403.52	24,273.46	6,701.61	—	—	1,809.08	—	—	—	—
WALTON . . .	30,030.70	1,618.26	26,280.86	322.50	—	—	—	—	10.25	—	421.35
TAUNTON . . .	216.22	35,301.53	2,040.88	2,040.88	—	—	51.76	—	—	—	92.51
REVERE . . .	2,181.21	11,340.55	1,964.81	1,964.81	—	—	—	—	—	—	92.51
BEVERLY . . .	3,574.29	12,451.80	10.20	10.20	1,825.04	285.91	4,575.44	698.70	207.46	—	264.94
NORTHAMPTON . . .	17,906.35	4,369.54	8,705.48	—	2,074.68	640.00	19,796.73	—	1,516.65	—	—
GLOUCESTER . . .	5,797.11	26,747.34	—	11,420.37	3.58	91.76	165.36	81.76	475.85	—	—
MELROSE . . .	44,631.37	8,140.21	13.68	13.68	573.75	188.70	204.43	—	103.73	173.24	173.24
LEMINSTER . . .	10,391.45	9,911.95	599.57	599.57	38.15	—	937.12	—	3,198.83	147.76	226.79
ATTLEBORO . . .	6,944.81	1,111.26	5,224.12	56.16	—	129.02	51.62	—	463.50	—	459.70
NORTH ADAMS . . .	1,342.44	11,338.58	—	49.14	—	—	—	—	—	—	459.70
PEABODY . . .	1,378.07	1,342.44	—	—	—	—	—	—	—	—	3,205.55
WESTFIELD . . .	17,912.50	15,937.87	23.02	23.02	—	—	—	—	42.50	—	2.85
WOBURN . . .	26,985.24	664.85	17,138.04	1,929.15	—	—	—	—	350.63	—	14.49
GARDNER . . .	2,318.46	2,318.46	10,021.03	1,929.15	517.29	294.36	861.71	10.90	55.31	—	—
MARLBOROUGH . . .	13,848.94	1,101.48	10,388.49	265.18	622.29	713.05	4,932.61	—	1,141.22	—	—
NEWBURYPORT . . .	20,428.61	703.48	8,077.69	—	—	—	—	—	4,238.27	—	—
39 Cities	\$3,525,175.01	\$186,540.67	\$1,884,149.39	\$237,018.54	\$121,856.46	\$60,718.92	\$149,161.32	\$3,903.97	\$746,907.03	\$110,355.57	\$24,563.14

TABLE VI. Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON	\$77,669,419.83	\$57,769,419.83	\$268,103.60	\$95,485.57	\$5,357,150.94	\$1,766.03	\$450,242.29	\$690,874.22	\$2,207,827.82	\$7,806,681.66	\$78,081.99	\$2,877,439.93
WORCESTER	13,293,260.60	9,987,273.30	29,052.94	10,140.08	784,415.82	—	292,996.66	235,783.65	854,513.79	756,667.69	55,289.73	287,126.94
SPRINGFIELD	11,304,837.61	8,695,988.83	29,315.23	34,069.62	587,806.51	2,425.29	78,590.86	252,578.93	778,532.78	705,073.26	—	139,916.36
FALL RIVER	5,950,708.89	4,878,008.24	14,826.16	4,923.31	171,389.05	—	—	94,945.75	232,635.68	373,388.68	28,842.12	151,549.78
CAMBRIDGE	8,615,957.37	6,894,685.03	22,001.56	7,861.64	433,847.52	560.36	8,990.81	197,337.23	333,021.41	473,490.68	52,598.13	226,359.89
NEW BEDFORD	6,141,179.20	5,007,213.27	14,450.75	7,811.63	241,864.54	—	6,843.70	107,337.23	274,107.66	342,735.80	41,604.36	105,511.69
SOMERVILLE	5,221,842.83	4,133,461.68	20,520.33	6,546.06	137,857.92	953.03	8,939.17	101,795.50	264,914.03	453,526.16	55,794.11	52,927.78
LYNN	5,850,812.64	4,483,688.20	19,969.61	14,264.87	255,222.92	—	30,160.75	108,521.58	369,389.85	426,426.13	25,565.94	87,375.09
LOWELL	5,002,475.77	4,038,496.04	13,769.60	12,119.29	157,184.74	—	20,490.84	84,032.10	270,461.29	314,284.20	18,702.95	46,071.73
LAWRENCE	4,301,485.43	3,849,686.48	11,570.51	2,447.37	136,091.32	—	8,225.71	73,073.55	126,446.98	228,624.76	25,792.95	49,378.61
QUINCY	5,029,465.43	3,744,006.49	11,570.51	2,447.37	136,091.32	—	8,225.71	73,073.55	126,446.98	228,624.76	25,792.95	49,378.61
NEWTON	5,152,950.01	4,002,586.43	4,621.30	1,968.40	107,540.52	—	131,029.66	182,221.56	112,306.15	397,654.58	—	153,021.41
BROCKTON	3,742,967.39	2,797,480.04	8,616.69	4,552.17	180,333.22	—	40,839.47	96,775.87	263,124.06	248,446.14	17,414.66	76,385.07
MEDFORD	3,342,055.38	2,583,614.19	6,809.00	2,502.25	185,130.56	—	74,295.49	81,985.80	90,249.59	216,928.12	36,520.12	64,020.26
HAVERHILL	2,467,965.54	5,492.51	3,342.02	72,367.38	—	2.30	52,183.57	54,252.96	161,305.42	190,953.47	26,141.56	83,826.56
MALDEN	2,877,176.68	9,338.47	8,139.69	131,022.75	—	—	8,178.22	54,252.96	108,973.35	1,368,082.78	—	78,147.40
HOLYOKE	2,014,060.86	9,235.40	3,035.91	73,644.90	—	—	57,349.83	59,683.78	106,334.73	147,573.24	—	33,145.76
PUTTIFIELD	2,602,338.73	1,937,518.76	8,103.50	140,227.17	—	—	9,803.73	63,453.52	216,105.87	169,988.16	105.00	55,817.42
EVERETT	2,372,782.08	2,669,198.31	5,335.94	3,844.49	162,617.82	146.47	13,086.72	45,717.51	221,917.00	189,923.00	18,024.73	43,116.56
CHelsea	2,709,386.90	2,195,509.95	7,884.71	2,172.59	70,454.42	8.00	10,681.67	31,066.84	79,300.12	551,090.40	4,299.82	29,523.99
CHICPEE	2,470,389.14	1,685,866.06	4,093.00	3,377.16	71,829.33	27.50	6,411.39	34,786.03	167,790.32	184,572.38	8,720.29	40,519.81
SALEM	2,361,417.67	1,720,892.29	3,784.14	3,724.16	8,339.82	—	8,229.62	50,186.28	267,090.98	120,209.97	15,346.99	46,493.45
WINTHROP	2,299,178.20	1,457,038.37	3,159.06	6,774.43	62,879.17	—	25,430.72	50,645.63	146,639.18	121,071.54	20,033.83	42,532.17
WALTHAM	2,392,974.66	1,403,512.16	3,121.30	4,445.50	106,209.13	—	25,430.72	50,645.63	146,639.18	121,071.54	11,867.30	43,947.79
REVERLY	1,929,974.31	800,590.07	3,159.06	4,445.50	106,209.13	—	4,233.61	50,939.33	96,995.05	698,047.14	—	38,041.99
NORTHAMPTON	1,097,656.42	1,097,656.42	3,159.06	4,445.50	106,209.13	—	12,630.93	19,464.07	81,517.69	111,601.06	—	38,041.99
GLOUCESTER	1,499,848.43	1,195,458.53	5,218.45	1,175.85	58,220.18	314.93	22,153.39	36,699.62	88,958.77	85,436.96	14,104.79	20,674.69
MELROSE	1,516,762.23	1,403,512.16	2,418.40	1,175.85	58,220.18	5.85	22,153.39	36,699.62	88,958.77	85,436.96	4,318.50	39,115.07
LEOMINSTER	1,007,356.43	719,325.12	2,076.93	2,418.40	59,750.37	—	41,592.72	36,699.62	61,997.07	166,722.07	1,921.61	17,900.35
ATTLEBORO	973,402.06	672,129.34	2,625.02	855.62	48,615.90	—	4,246.42	33,233.42	37,874.33	94,319.34	16,574.55	44,631.37
NORTH ADAMS	1,243,955.39	872,129.34	4,628.01	336.12	24,805.14	—	464.31	29,970.78	45,008.63	100,315.61	8,800.03	10,391.45
PEABODY	1,499,759.61	823,092.19	2,025.00	3,157.80	25,343.24	—	778.34	26,733.62	105,388.61	493,792.35	6,948.86	15,788.07
WESTFIELD	1,398,801.33	788,141.56	3,847.93	1,563.23	49,351.47	—	5,089.32	22,982.72	39,297.80	446,846.06	5,171.33	26,986.34
WOBURN	854,719.40	1,687.06	505.98	32,474.92	32,474.92	—	8,233.99	34,440.45	68,395.91	102,882.12	6,031.41	26,986.34
GARDNER	856,292.44	627,642.40	3,268.35	574.62	33,506.84	—	3,780.59	22,179.02	73,426.92	75,426.92	4,829.81	14,281.69
MARLBOROUGH	779,257.58	595,354.62	878.61	1,108.35	22,678.35	—	539.09	17,701.00	68,804.10	55,014.00	2,006.76	14,438.17
NEWBURYPORT	669,395.60	502,948.39	1,167.60	856.00	22,678.35	—	—	22,633.94	30,833.95	67,264.67	43.00	20,428.61
39 Cities	\$208,769,159.03	\$158,146,151.85	\$592,665.49	\$253,558.20	\$10,669,686.19	\$6,209.76	\$1,590,953.30	\$3,357,743.68	\$9,106,641.73	\$19,105,275.97	\$613,145.43	\$5,327,127.43

Includes \$25 from administration of trust funds.

Includes \$9.40 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1930	A TOTAL EX- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	781,188	\$2,227,392.11	\$89,954.26	\$87,710.71	\$956,096.43	\$844,634.74	\$238,405.97
WORCESTER	195,311	397,868.89	11,214.39	25,741.43	179,246.39	131,902.09	43,764.39
SPRINGFIELD	149,900	415,978.80	6,874.74	11,977.17	173,648.22	134,826.04	99,652.63
FALL RIVER	115,274	187,208.15	2,160.00	3,279.83	94,180.75	66,777.41	20,810.16
CAMBRIDGE	113,643	295,688.30	17,827.85	21,006.18	108,548.93	95,501.63	52,743.71
NEW BEDFORD	112,597	207,463.30	7,413.82	13,074.19	70,964.42	73,076.22	42,934.65
SOMERVILLE	103,908	224,067.26	14,894.23	24,317.46	85,716.54	79,806.33	19,278.70
LYNN	102,320	169,825.83	5,869.17	8,746.80	74,093.11	64,437.82	16,008.93
LOWELL	100,234	212,518.33	7,333.04	10,504.97	84,746.33	84,438.08	25,385.91
MASSACHUSETTS	85,068	145,728.30	—	16,184.99	51,476.85	59,819.07	18,247.39
QUINCY	71,983	153,484.60	6,715.40	7,963.98	66,928.53	59,410.67	11,487.51
NEWTON	65,276	191,863.48	338.85	7,963.98	66,928.53	59,410.67	11,487.51
BROCKTON	63,797	156,244.72	1,375.70	7,399.33	62,726.80	59,905.74	24,637.15
MEDFORD	59,714	146,594.73	9,106.26	9,800.05	57,337.08	51,486.41	2,759.56
MALDEN	58,036	95,086.29	3,113.60	7,649.03	46,098.62	35,465.48	18,864.93
HOLYOKE	56,537	157,276.48	789.66	8,045.61	54,129.31	42,343.42	2,759.56
PITTSFIELD	49,677	91,480.90	1,974.39	2,034.24	42,343.42	39,747.67	13,112.47
HAVERHILL	48,710	101,240.12	—	12,739.12	48,024.35	28,133.05	21,879.31
EVERETT	48,424	110,767.59	10,315.72	8,815.66	47,776.51	25,233.39	13,112.47
CHELSEA	45,816	106,339.05	7,897.96	4,632.94	38,979.59	31,339.16	4,629.59
CHICPEA	43,930	91,305.12	529.81	6,389.04	32,579.61	32,617.88	7,697.72
SALFORD	43,353	97,338.00	6,000.62	4,599.55	32,579.61	32,617.88	7,697.72
FITCHBURG	40,692	41,443.41	4,443.41	8,221.89	38,532.23	47,163.99	15,636.13
WALTHAM	39,247	115,121.93	5,567.69	5,136.62	32,135.29	24,756.91	5,703.02
TAUNTON	37,355	72,481.42	4,749.58	12,316.72	43,993.43	33,219.16	5,759.77
REVERLY	35,680	100,531.40	5,242.32	4,789.79	30,828.46	24,216.76	4,717.86
BEVERLY	35,086	67,861.80	3,308.93	4,789.79	20,735.35	19,540.67	7,121.54
NORTHAMPTON	24,381	50,698.77	102.48	3,198.73	20,735.35	23,105.66	10,694.40
GLoucester	24,204	76,871.30	—	8,382.96	34,688.28	36,609.16	6,335.18
MEDUOE	23,170	78,650.15	1,824.14	4,547.02	29,334.65	27,455.83	6,713.17
LEominster	21,810	37,176.21	2,198.78	1,699.13	19,109.30	27,213.57	3,310.58
ATLORBORO	21,709	64,300.92	3,403.09	4,500.70	25,510.04	21,364.74	3,090.73
NORTH ADAMS	21,671	48,183.92	1,296.45	1,091.79	22,810.08	21,364.74	3,090.73
PABODY	21,541	61,634.49	3,330.24	4,117.92	31,962.18	13,861.78	8,562.37
WESTFIELD	19,775	40,924.83	1,785.41	3,615.23	18,094.67	13,736.85	3,692.67
WARDEN	19,434	53,019.40	1,075.93	2,461.06	22,557.03	19,655.29	7,270.09
WOBURN	19,399	34,707.09	2,112.42	2,551.19	12,663.05	10,014.57	3,065.76
GARDNER	15,587	24,557.91	2,954.00	2,465.99	16,194.40	9,708.05	3,115.47
MAHLBOROUGH	15,587	24,557.91	2,954.00	2,465.99	16,194.40	9,708.05	3,115.47
NEWBURYPORT	15,084	25,044.57	427.53	1,284.08	13,279.59	6,570.66	4,082.61
39 Cities	2,940,335	\$7,027,244.46	\$254,851.97	\$401,909.62	\$2,942,430.65	\$2,573,820.07	\$854,232.15

TABLE VII. — *Maintenance of Departments — Continued.*
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	
BOSTON	\$956,696.43	\$95,400.46	\$77,038.70	\$279,440.55	\$414,239.30	\$31,537.84	\$59,039.58
WORCESTER	179,246.50	32,660.98	181,995.25		57,769.67	6,643.69	2,377.00
SPRINGFIELD	173,648.22	26,758.51	25,242.60	49,194.93	68,019.39	478.59	1,954.30
FALL RIVER	194,180.75	10,869.07	11,755.29	26,069.20	20,033.53		25,553.66
CAMBRIDGE	108,548.93	14,137.26	133,908.48		31,689.22	5,920.94	2,896.88
NEW BEDFORD	70,964.42	15,733.63	133,096.95		35,689.22	3,011.41	473.21
SOMERVILLE	85,716.54	10,091.19	145,369.34		24,117.11	693.75	1,608.47
LYNN	74,693.11	8,537.98	12,211.40	27,164.40	21,030.25	3,767.13	11,847.07
LOWELL	84,746.33	14,743.81	133,338.07		16,767.53	213.25	1,017.21
LAWRENCE	51,476.85	8,513.02	9,953.87	15,898.86	13,927.36		485.00
QUINCY	66,928.53	6,407.50	11,090.58	20,663.66	28,008.54	213.25	1,699.73
NEWTON	66,766.54	12,199.53	28,252.21		24,615.07	6.67	631.64
BROCKTON	62,726.80	6,644.48	8,482.12	24,263.67	22,698.22		1,214.80
MEDFORD	57,337.08	11,532.89	6,016.57	21,121.55	17,451.27		809.00
MALDEN	46,098.62	6,710.55	19,416.53		19,162.54	528.18	1,327.85
HOLYOKE	54,129.31	8,829.54	9,900.75	14,298.75	19,244.24		999.00
PITTSFIELD	42,343.42	5,687.70	5,600.24	10,743.73	19,312.75		712.00
HAVERHILL	43,716.52	11,734.72	14,414.62		16,378.43	665.50	523.25
EVERETT	48,024.35	9,761.17	9,169.06	14,452.90	13,929.22		712.00
CHICPEE	39,674.67	7,425.59	18,292.04		12,393.47	1,411.08	132.49
CHICPEE	47,776.51	7,606.12	5,907.29	18,817.42	13,508.43	281.71	1,655.54
SALEM	38,979.59	4,804.90	5,876.94	10,485.68	16,944.32		897.75
SALEM	32,679.61	5,029.49	15,144.77		11,705.35		700.00
FITCHBURG	38,532.23	7,142.86	19,196.21		11,168.16		1,025.00
WALTHAM	32,135.29	6,821.83	12,061.40		11,822.73	563.08	866.25
TAUNTON	38,532.23	7,142.86	19,196.21		11,168.16	550.00	82.47
REVERE	43,993.43	4,231.58	7,549.65	18,139.98	13,439.75		635.00
BEVERLY	20,735.35	3,940.68	5,023.18	7,487.35	13,742.25	148.88	321.06
NORTHAMPTON	30,828.46	4,548.69	2,894.97	6,747.40	6,074.35		536.00
GLOUCESTER	34,688.28	6,211.01	6,306.69	9,305.49	12,329.10	87.50	1,305.00
MELROSE	29,334.65	5,132.81	5,655.28	7,986.03	9,168.03	376.88	509.63
LEOMINSTER	19,109.30	3,651.17	3,631.40	4,297.63	6,645.59		323.92
ATTLEBORO	25,812.98	4,861.45	4,366.46	7,314.04	8,945.11		472.35
NORTH ADAMS	22,510.01	3,708.08	19,796.42		8,533.21		472.35
PEABODY	31,962.18	9,151.79	3,147.54	8,937.94	10,157.08		567.83
WESTFIELD	18,094.67	2,292.58	18,448.25		7,145.19	118.65	180.00
WOBURN	22,557.03	5,717.31	3,635.00	6,399.72	6,505.00		210.00
GARDEN	15,683.03	4,733.48	1,685.00	4,756.30	4,488.27		
MARLBOROUGH	16,194.40	2,117.01	17,797.14		5,487.57		446.94
NEWBURYPORT	13,279.59	2,493.96	1,532.93		5,307.99	345.74	145.61
39 Cities	\$2,942,430.65	\$420,586.35	\$647,960.29	\$613,987.18	\$1,069,780.04	\$62,568.17	\$127,548.62

¹ Treasurer and collector.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Super- intendent of Buildings	Election and Registration	Miscellaneous
BOSTON	\$844,624.74	\$199,165.37	\$49,054.87	—	\$85,938.64	—	\$21,202.70	\$355,772.14	\$133,491.02
WORCESTER	131,902.09	15,106.93	21,383.60	\$6,007.92	—	\$12,280.62	27,962.95	41,647.56	7,512.51
SPRINGFIELD	123,826.04	19,689.51	20,985.90	2,500.00	6,156.07	—	28,797.59	30,323.35	15,373.62
FALL RIVER	66,777.41	11,075.36	19,184.50	80.00	5,500.00	—	1,187.66	19,276.64	10,450.05
CAMBRIDGE	95,561.63	11,530.95	19,250.71	3,472.93	—	10,023.20	8,663.31	34,149.94	5,393.13
NEW BEDFORD	73,076.22	4,997.92	20,030.33	3,951.10	—	13,098.66	6,596.04	15,292.11	570.42
SOMERVILLE	79,860.33	5,581.80	15,633.88	7,593.12	—	25,194.30	8,315.42	25,079.66	3,399.58
LYNN	64,447.82	12,627.25	8,332.34	—	—	14,256.87	7,799.10	17,875.40	2,028.01
LOWELL	84,288.08	13,231.41	11,144.07	1,984.61	—	13,716.09	6,904.49	28,312.41	8,995.00
LAWRENCE	59,819.07	5,279.00	7,557.00	1,827.54	—	8,643.46	26,772.60	26,772.60	5,950.12
QUINCY	59,410.67	3,743.96	7,218.83	800.00	7,584.43	22,569.20	16,990.39	16,990.39	503.86
NEWTON	97,342.42	8,187.97	14,866.91	2,160.88	—	43,133.24	12,685.19	12,685.19	1,970.19
BROCKTON	59,905.74	8,879.63	8,604.39	8,800.00	—	20,971.24	14,436.63	14,436.63	1,454.00
MEDFORD	51,486.41	6,805.19	9,883.22	2,725.95	—	14,884.72	—	10,603.43	6,583.90
MALDEN	35,465.48	3,655.66	5,889.81	2,949.22	—	9,989.44	—	12,605.34	376.01
HOLYOKE	69,831.14	7,205.85	7,257.97	4,573.93	14,348.44	9,447.25	3,326.16	23,571.54	100.00
PITTSFIELD	39,531.04	1,766.80	7,999.06	—	9,142.20	10,516.83	1,070.92	10,075.09	31.06
HAYESVILLE	32,321.79	4,508.05	7,479.12	1,342.64	—	6,924.46	8,243.98	8,243.98	1,176.46
EVERETT	38,804.72	3,434.81	7,763.58	2,441.01	1,655.30	14,034.96	10,830.14	1,231.09	1,231.09
CHelsea	25,253.39	3,502.88	7,420.71	3,749.01	—	4,485.87	5,437.27	5,437.27	1,247.40
CHICOPPEE	25,253.39	1,688.45	5,227.71	1,388.82	—	8,216.48	2,289.91	8,201.40	4,898.13
SALEM	41,339.16	7,009.29	6,469.84	2,003.28	8,748.20	10,401.29	1,272.25	9,285.08	305.00
FITCHBURG	32,617.88	4,016.75	5,046.68	1,833.33	—	2,862.70	4,724.85	5,080.37	7,857.91
WALTHAM	47,163.99	6,608.27	7,838.02	1,467.00	—	14,146.47	2,500.00	6,746.32	234.47
TAUNTON	24,756.91	1,066.86	6,487.32	1,388.82	—	2,724.07	2,580.60	10,274.77	190.00
REVERE	33,219.16	4,335.64	4,100.43	—	8,252.15	10,490.49	—	5,850.45	20.00
REVERE	24,216.76	2,085.30	6,127.52	1,750.00	4,400.00	2,851.44	—	6,982.50	97.75
NORTHAMPTON	19,540.67	1,643.56	6,093.24	1,162.92	—	5,855.55	—	4,687.65	10.50
GLoucester	26,609.16	3,620.89	6,498.33	1,891.33	—	4,331.71	—	6,732.90	491.86
MELROSE	7,435.83	1,867.23	5,670.63	—	14,391.97	8,504.37	—	5,683.10	2.00
LEominster	27,223.97	2,154.16	2,939.67	—	8,053.04	5,867.21	—	3,600.00	2,357.19
ATTLEBORO	21,364.74	1,145.00	3,935.66	1,304.70	4,577.06	5,867.21	—	4,550.77	15.00
NORTH ADAMS	13,861.78	1,296.90	3,627.43	—	5,407.48	5,407.48	—	4,994.27	—
PEABODY	13,736.85	4,022.66	3,627.43	—	6,711.55	—	—	6,211.69	—
WESTFIELD	19,655.29	3,938.90	4,704.37	—	1,200.33	—	—	2,032.70	34.95
WORMAN	10,014.67	1,898.07	3,973.58	—	5,742.62	—	—	4,013.92	270.00
GARDNER	9,708.05	1,898.07	2,521.95	—	—	—	—	4,155.35	—
MARLBOROUGH	6,570.66	1,696.00	3,153.37	—	—	2,080.76	—	2,797.92	—
NEWBURYPORT	—	1,078.44	2,498.07	200.00	—	—	—	2,794.15	—
39 Cities	\$2,573,820.07	\$403,167.69	\$358,228.85	\$59,544.58	\$191,201.67	\$356,045.78	\$157,881.19	\$823,126.12	\$224,624.19

TABLE VII. — Maintenance of Departments — Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	781,188	\$10,131,980.66	\$5,678,618.83	\$3,967,583.45	\$18,335.50	\$423,568.61	\$38,470.99	\$5,403.28
WORCESTER	195,311	2,044,933.33	1,029,500.41	915,543.25	2,609.73	64,769.11	31,311.03	1,200.00
SPRINGFIELD	149,900	1,726,559.28	742,297.41	712,632.79	1,456.79	61,779.53	49,376.76	25.00
FALL RIVER	115,274	719,733.50	384,146.81	320,505.38	57.64	10,893.14	4,130.53	
CAMBRIDGE	113,643	1,171,232.58	580,978.61	471,200.41	2,988.25	24,422.12	22,216.15	69,427.04
NEW BEDFORD	112,597	897,490.18	454,898.23	396,871.82	776.06	29,114.80	15,698.27	131.00
SOMERVILLE	103,908	815,378.59	362,999.15	376,613.06	1,485.85	16,304.94	12,641.32	45,334.27
LYNN	102,820	815,869.47	330,122.55	425,850.90	2,680.77	14,895.94	9,640.35	32,669.24
LOWELL	100,234	742,418.12	359,041.10	352,318.20	1,953.15	18,530.50	10,475.17	100.00
LAWRENCE	85,068	592,657.63	284,106.70	286,806.91	2,867.94	12,336.56	2,554.50	3,985.02
QUINCY	71,983	580,301.34	310,117.08	265,341.03	334.10	17,298.04	14,351.55	9,326.43
NEWTON	63,797	634,229.62	279,057.79	262,397.03	659.00	12,825.07	40,814.47	
BROCKTON	65,276	559,692.33	216,939.45	309,568.99	334.10	11,801.85	18,921.55	2,126.39
MEDFORD	59,714	421,310.50	188,185.29	200,743.12	2,554.91	9,682.62	7,200.00	12,944.56
HAVERHILL	58,036	498,110.98	214,535.67	256,495.37	1,752.33	13,727.88	11,569.93	
HOLYOKE	56,537	580,028.57	241,366.42	322,362.58	15.94	8,505.37	7,778.06	
PITTSFIELD	49,677	303,089.04	139,960.13	140,945.24	1,025.00	9,929.88	3,298.64	7,930.15
EVERETT	48,710	382,662.61	148,408.06	215,947.89	1,238.51	7,362.50	8,944.63	1,878.02
HAVERHILL	45,824	457,445.63	184,299.83	236,117.36	1,238.51	14,283.50		21,506.43
CHELSEA	40,591.34	405,591.34	167,260.25	209,457.26	299.13	8,864.78	19,121.16	25.00
CHICOPEE	43,353	315,505.29	107,704.17	148,219.47		6,909.44	1,449.32	13,879.49
FITCHBURG	40,692	283,703.17	104,856.41	139,598.35		4,928.30	14,816.93	1,861.37
WALTHAM	39,247	293,703.17	123,452.84	159,271.03	820.18	8,714.34	6,876.28	30,098.32
TAUNTON	37,355	242,077.56	121,295.10	121,307.35	954.01	8,436.16	9,634.49	7,659.01
REVERE	35,680	240,029.65	188,062.66	134,563.87	187.19	3,419.97	7,475.27	7,049.93
BEVERLY	25,086	268,509.83	107,179.00	135,009.97		5,371.42	121.00	15,252.02
NORTHAMPTON	24,381	150,004.76	54,545.70	86,385.25	536.36	5,635.72	5,697.42	60.00
GROSESTER	24,381	199,730.16	81,386.07	98,536.55	674.82	2,547.63	11,119.40	4,265.69
MELROSE	23,170	184,124.57	70,432.05	98,040.41	596.53	5,728.58	7.00	7.00
LEMINSTER	21,810	118,294.36	31,429.41	73,081.28		4,617.17	3,300.00	93.33
ATTLEBORO	21,769	178,750.92	57,519.75	114,354.69	145.19	2,352.42	9,073.17	854.00
NORTH ADAMS	21,621	130,378.05	54,885.15	57,471.80	580.59	2,356.94	3,524.92	4,496.54
PEABODY	21,545	189,468.17	68,385.08	92,519.75		5,428.70	587.03	945.17
WESTFIELD	18,775	110,155.91	49,325.05	52,099.71	2,872.45	2,481.86	3,340.73	36.11
WOBURN	19,434	165,662.25	41,016.02	58,421.23	900.00	4,785.08	249.92	300.00
GARDNER	18,989	87,206.29	27,020.69	50,531.39		3,769.59	5,274.62	10.00
MALDEN	15,787	82,302.22	37,230.22	34,029.02	250.00	2,737.88	8,255.88	
NEWBURYPORT	15,084	82,236.45	38,754.31	35,032.27		959.44	5,937.41	953.02
39 Cities	2,940,335	\$27,989,472.96	\$13,691,467.58	\$12,617,680.51	\$54,082.90	\$880,720.37	\$424,567.63	\$320,953.99

TABLE VII. — *Maintenance of Departments* — Continued.

2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . . .	\$5,678,618.83	\$5,161,906.78	\$243,867.85	\$58,217.56	\$94,588.89	\$120,037.75
WORCESTER . . .	1,029,500.41	967,489.23	21,705.46	5,476.55	10,007.20	24,821.97
SPRINGFIELD . . .	742,297.41	701,009.47	16,045.35	5,092.58	2,063.39	18,086.62
FALL RIVER . . .	384,146.81	364,481.24	5,309.15	4,057.67	5,163.62	5,135.13
CAMBRIDGE . . .	580,978.61	555,682.12	16,236.25	1,384.12	1,074.49	6,601.63
NEW BEDFORD . . .	454,898.23	442,693.51	4,556.62	2,762.20	1,697.35	3,188.55
SOMERVILLE . . .	362,999.15	350,641.37	4,653.11	2,605.52	917.71	4,181.44
LYNN . . .	330,122.55	308,434.56	11,396.63	2,776.32	1,310.87	6,204.17
LOWELL . . .	359,041.10	345,199.47	6,842.37	1,619.30	2,371.61	3,008.35
LAWRENCE . . .	284,106.70	271,462.14	3,789.50	1,556.71	1,984.38	5,313.97
QUINCY . . .	279,057.79	265,626.02	8,025.81	1,975.26	689.36	2,741.34
NEWTON . . .	310,117.08	291,376.30	8,631.99	2,029.13	3,848.60	4,231.06
BROCKTON . . .	216,939.45	203,838.04	5,836.77	1,772.18	1,484.41	4,008.05
MEDFORD . . .	188,185.29	181,502.65	3,163.36	927.78	508.83	2,082.67
MALDEN . . .	214,535.67	202,628.08	7,038.50	1,477.55	637.71	2,753.83
HOLYOKE . . .	241,366.42	230,155.62	7,612.49	—	367.22	3,231.09
PITTSFIELD . . .	139,960.13	131,725.75	4,130.62	1,829.71	406.75	1,867.30
HAVERHILL . . .	148,408.06	140,807.10	4,697.87	978.51	293.00	1,631.58
EVERETT . . .	184,299.83	174,215.58	7,306.10	570.42	560.41	1,647.32
CHELSEA . . .	167,260.26	157,677.38	3,613.52	1,608.11	2,197.01	2,164.24
CHICOPEE . . .	107,704.17	103,588.89	2,838.96	91.64	23.84	1,160.84
SALEM . . .	142,282.20	133,817.93	4,322.85	1,428.01	1,383.43	1,329.98
FITCHBURG . . .	104,856.41	97,097.41	3,292.73	1,085.97	1,398.46	1,981.84
WALTHAM . . .	123,452.84	117,218.38	2,465.63	1,667.31	708.07	1,393.45
TAUNTON . . .	102,041.02	97,500.02	1,265.47	916.87	789.13	1,569.53
REVERE . . .	88,062.66	83,021.38	2,222.52	1,068.26	117.52	1,632.98
BEVERLY . . .	107,179.00	98,545.74	5,299.11	669.43	558.95	2,105.77
NORTHAMPTON . . .	54,845.70	50,840.65	1,948.61	575.43	414.29	1,066.72
GLOUCESTER . . .	81,586.07	73,109.71	3,115.78	1,743.93	291.12	3,325.53
MELROSE . . .	76,452.05	72,226.77	1,967.60	—	—	2,257.68
LEOMINSTER . . .	31,429.41	28,785.65	1,896.39	—	195.36	552.01
ATTLEBORO . . .	57,519.75	51,492.17	3,019.96	121.83	272.40	2,613.39
NORTH ADAMS . . .	54,885.15	51,566.75	880.47	465.49	388.25	1,584.19
PEABODY . . .	68,385.08	61,664.66	3,639.57	—	233.50	2,847.35
WESTFIELD . . .	49,325.05	45,866.41	2,010.46	202.09	364.24	881.85
WOBURN . . .	41,016.02	38,424.96	1,884.00	10.50	15.40	681.16
GARDNER . . .	27,620.69	24,628.93	954.75	707.70	435.41	893.90
MARLBOROUGH . . .	37,230.22	34,529.91	665.16	658.46	392.91	983.78
NEWBURYPORT . . .	38,754.31	35,969.30	698.05	1,188.86	377.26	520.84
39 Cities	\$13,691,467.58	\$12,748,448.03	\$438,847.39	\$111,318.96	\$140,532.35	\$252,320.85

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$3,967,583.45	\$3,606,773.29	\$121,765.38	—	\$98,248.41	\$116,486.98	\$24,310.39
WORCESTER	915,343.25	854,129.62	22,481.88	—	11,398.61	7,002.77	20,530.37
SPRINGFIELD	871,632.79	824,491.02	18,881.00	—	14,104.91	4,462.67	4,743.16
FALL RIVER	320,305.38	299,073.95	10,843.36	—	7,693.28	2,399.23	1,023.56
CAMBRIDGE	471,200.41	452,856.40	6,992.21	—	5,906.21	5,532.18	2,613.41
NEW BEDFORD	396,871.82	378,382.66	6,342.32	—	7,113.05	2,718.95	2,314.84
SOMERVILLE	376,613.06	332,565.95	11,678.77	—	7,306.82	2,881.18	2,180.34
LYNN	425,850.99	406,643.69	10,868.75	—	6,418.91	10,115.54	1,804.01
LOWELL	352,318.20	327,005.56	7,831.54	—	5,445.53	10,623.09	1,411.48
LAWRENCE	286,806.91	269,929.82	5,620.02	—	4,857.31	4,688.40	1,693.36
QUINCY	262,397.03	235,888.77	15,857.93	—	4,287.22	4,690.24	1,662.87
NEWTON	265,341.03	217,206.02	19,571.59	—	3,638.70	7,049.32	2,267.56
BROCKTON	309,568.99	279,025.49	13,812.69	\$15,000.00	6,823.09	2,067.02	2,858.40
MEDFORD	200,743.12	191,163.56	4,365.45	—	2,271.10	875.99	921.95
MALEN	256,495.37	239,916.25	10,357.28	—	2,357.12	2,942.77	3,369.77
HOLYOKE	322,362.58	282,366.60	7,635.54	—	7,147.57	7,147.57	921.95
PUTTIFIELD	140,945.24	133,040.69	1,907.40	13,864.00	7,979.10	1,957.01	3,369.77
HAVERHILL	215,947.89	190,676.01	16,041.97	—	2,815.04	1,957.01	1,225.10
EVERETT	236,117.36	225,042.71	5,623.91	1,452.26	3,786.60	1,366.28	2,624.77
CHELSEA	209,457.26	194,912.17	4,668.84	—	2,025.75	2,227.76	1,176.23
CHICOPEE	148,219.47	138,223.87	4,678.55	2,492.00	2,340.31	4,867.45	1,176.23
SALAM	139,598.35	128,186.95	6,215.86	—	2,911.48	1,485.23	931.05
FITCHBURG	159,271.03	146,747.11	4,240.71	—	2,900.77	1,635.28	648.78
WALTHAM	121,307.35	108,566.20	3,945.08	3,300.00	2,192.86	2,208.42	416.95
TAUNTON	121,295.10	110,950.82	4,240.71	—	3,295.03	1,295.68	1,512.86
REVERE	136,563.87	129,367.08	2,807.79	—	1,990.96	1,096.00	1,301.84
REVERLY	135,009.97	120,487.49	7,537.24	—	3,771.60	2,456.00	757.64
ROXBURY	80,395.28	79,068.37	3,664.65	—	1,594.25	1,477.69	590.32
ROXBOROUGH	99,536.55	83,358.74	9,250.20	—	2,397.19	2,654.81	1,875.61
GLoucester	98,040.41	80,277.75	4,337.33	—	1,574.21	787.02	1,875.61
MELROSE	73,081.28	49,434.84	4,578.26	9,420.00	1,367.33	1,324.85	248.00
LEMINSTER	114,354.64	87,392.75	3,933.09	16,128.00	1,616.68	2,551.34	1,100.78
ATLEBORO	57,371.80	52,411.35	1,848.20	17,700.00	1,152.84	1,301.56	757.85
NORTH ADAMS	92,519.75	80,029.67	6,333.31	—	1,893.90	2,676.61	1,586.26
PEABODY	52,009.75	48,380.18	2,909.37	—	933.74	341.82	234.60
WESTFIELD	58,421.23	54,816.67	1,771.97	—	1,221.65	376.50	234.44
WOBURN	50,531.39	34,642.89	10,312.78	—	1,322.97	3,060.43	1,192.32
GARDNER	34,029.02	28,774.31	2,464.02	—	1,226.11	1,011.18	553.40
MAHLBOROUGH	35,632.27	25,857.02	4,326.56	3,528.00	636.39	984.88	279.42
NEWBURYPORT							
39 Cities	\$12,617,680.51	\$11,553,065.32	\$413,648.64	\$82,944.26	\$245,435.34	\$229,394.21	\$93,192.74

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA			INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous		
BOSTON	\$12,658.97	\$5,676.53	\$274,017.05	\$101,506.38	\$48,045.18	\$18,338.86	\$30,132.13	—	—	\$5,403.28	—		
Worcester	—	2,609.73	24,763.88	14,276.34	25,738.89	9,647.51	21,663.52	—	—	1,200.00	—		
Springfield	—	1,456.79	46,205.25	1,365.97	14,199.31	3,812.42	45,464.34	\$100.00	—	—	\$25.00		
Fall River	—	57.64	1,823.27	3,628.86	5,441.01	—	3,970.53	160.00	—	—	—		
Cambridge	—	2,988.25	13,736.03	—	10,686.09	4,327.92	17,888.23	—	\$67,377.04	—	2,050.00		
New Bedford	416.81	3,359.25	8,381.84	9,742.49	10,990.47	7,856.58	7,841.69	—	45,334.27	117.75	13.25		
Somerville	—	1,485.55	9,665.97	—	6,639.67	5,437.32	7,204.00	—	30,524.24	2,100.00	45.00		
Lynn	—	2,600.77	6,865.08	—	8,210.86	5,890.53	4,584.64	—	—	—	100.00		
Lowell	—	1,953.15	7,330.94	—	5,788.38	2,554.50	3,948.55	—	—	1,872.00	2,113.02		
Lawrence	—	2,867.94	4,305.86	2,342.32	5,788.38	1,473.64	8,459.74	—	—	1,153.60	8,172.83		
Quincy	—	2,843.47	4,385.58	3,523.05	4,916.44	10,403.00	16,159.32	—	—	—	—		
Newton	—	1,582.27	1,582.27	—	2,715.77	10,461.81	8,459.74	—	—	2,126.39	—		
Brockton	—	334.10	2,600.00	4,739.71	2,402.14	3,700.00	3,500.93	—	12,804.56	50.00	—		
Medford	2,000.00	554.91	6,802.95	2,600.00	2,870.67	6,100.00	3,469.51	—	—	—	—		
Malden	—	1,752.33	8,430.23	2,637.45	2,637.45	1,231.53	3,560.78	—	7,899.52	30.63	100.00		
Holyoke	—	15.94	2,177.50	2,202.50	4,125.57	—	—	1,077.02	20,793.93	1,778.02	—		
Pittsfield	—	1,025.00	3,072.52	2,357.86	1,439.50	5,383.85	—	1,825.00	19,121.16	712.50	—		
Haverhill	—	1,21.51	3,104.58	2,177.54	2,080.38	—	—	—	—	—	—		
Everett	—	1,238.51	9,769.58	—	4,513.92	588.75	—	—	—	—	—		
Chelsea	—	299.13	4,219.74	—	4,645.04	369.85	879.47	—	—	—	25.00		
Chicopee	—	—	2,179.80	100.00	4,629.64	3,862.92	10,954.03	—	12,894.99	984.50	—		
Salem	—	—	2,132.76	2,795.54	2,795.54	1,245.89	3,330.39	—	—	1,761.37	100.00		
Fitchburg	820.18	—	2,317.00	2,093.66	4,303.68	808.03	8,226.46	—	29,283.47	1,862.53	814.85		
Waltham	954.01	—	3,368.57	1,363.13	4,124.46	6,113.64	1,361.63	—	—	176.66	176.66		
Taunton	187.19	—	—	3,419.97	3,419.97	—	121.00	—	—	99.00	6.00		
Revere	—	—	3,631.46	2,344.42	2,256.31	2,021.37	3,076.05	154.40	14,977.46	249.56	25.00		
Beverly	—	—	2,980.15	2,353.45	2,391.27	3,321.95	2,055.35	—	—	—	60.00		
Norhampton	—	536.36	2,096.77	2,096.77	1,185.50	9,345.46	613.85	1,160.09	4,215.69	7.00	50.00		
Gloucester	448.57	226.25	257.20	2,353.45	2,290.43	—	—	—	—	—	—		
Melrose	—	1,851.04	2,553.53	2,553.53	1,324.01	3,507.10	5,566.07	—	—	—	93.33		
Leominster	—	1,124.99	1,124.99	293.29	1,444.05	3,524.92	—	—	—	—	—		
Attleboro	—	608.25	608.25	293.29	1,450.88	90.00	300.00	197.03	4,471.54	854.00	—		
North Adams	300.00	280.59	29.21	2,327.73	2,327.73	4,545.95	1,971.62	1,671.90	—	25.00	—		
Peabody	—	—	1,300.00	1,957.88	2,170.82	1,367.41	9,872.07	101.25	—	945.17	36.11		
Westfield	—	932.28	—	—	1,549.58	249.92	—	—	—	300.00	—		
Worcester	—	145.04	3,217.68	3,217.68	1,567.40	1,475.00	2,249.62	1,550.00	—	—	10.00		
Gardner	—	900.00	373.79	373.79	1,470.00	4,114.91	3,381.05	759.92	—	—	—		
Marlborough	—	250.00	488.50	494.68	1,754.50	2,561.77	3,375.64	—	833.52	117.00	2.50		
Newburyport	—	—	50.01	909.43	909.43	—	—	—	—	—	—		
39 Cities	\$18,551.76	\$35,531.14	\$483,353.21	\$173,342.45	\$224,024.71	\$170,211.79	\$245,599.23	\$8,756.61	\$283,186.14	\$23,749.30	\$14,018.55		

1 Includes inspection of oil and petroleum.
 2 Includes planting and trimming trees.

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1930	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	781,188	\$5,956,097.49	\$1,928,389.98	\$3,981,127.99	\$46,579.52
WORCESTER . . .	195,311	870,117.99	461,275.38	398,648.99	10,193.62
SPRINGFIELD . . .	149,900	877,996.66	242,327.72	619,522.01	16,146.93
FALL RIVER . . .	115,274	264,534.95	179,663.52	81,054.27	3,817.16
CAMBRIDGE . . .	113,643	799,033.51	206,924.00	592,109.51	—
NEW BEDFORD . . .	112,597	460,239.71	199,476.90	244,377.28	16,385.53
SOMERVILLE . . .	103,908	534,740.58	170,941.02	363,799.56	—
LYNN . . .	102,320	507,134.52	174,918.05	329,059.62	3,156.85
LOWELL . . .	100,234	323,362.55	138,147.11	175,994.53	9,220.91
LAWRENCE . . .	85,068	349,009.94	140,851.58	202,601.62	5,556.74
QUINCY . . .	71,983	379,489.84	126,592.44	250,331.01	2,566.39
NEWTON . . .	65,276	417,332.22	111,792.73	305,539.49	—
BROCKTON . . .	63,797	307,442.44	105,904.17	191,576.66	9,961.61
MEDFORD . . .	59,714	263,340.39	78,986.53	183,353.86	1,000.00
MALDEN . . .	58,036	275,411.89	98,640.81	172,505.19	4,265.89
HOLYOKE . . .	56,537	271,329.69	103,993.58	156,092.24	11,243.87
PITTSFIELD . . .	49,677	118,754.57	46,180.37	72,451.80	122.40
HAVERHILL . . .	48,710	151,255.16	88,240.55	56,932.60	6,082.01
EVERETT . . .	48,424	169,954.42	65,178.26	104,776.16	—
CHELSEA . . .	45,816	159,152.57	62,219.21	96,933.36	—
CHICOPEE . . .	43,930	91,064.81	36,845.67	52,047.49	2,171.65
SALEM . . .	43,353	156,824.82	62,274.30	93,083.33	1,467.19
FITCHBURG . . .	40,692	128,889.35	54,271.28	73,331.07	1,287.00
WALTHAM . . .	39,247	181,708.13	66,056.00	115,652.13	—
TAUNTON . . .	37,355	109,538.36	61,611.04	41,665.96	6,261.36
REVERE . . .	35,680	91,763.97	38,348.17	53,067.80	348.00
BEVERLY . . .	25,086	105,257.93	53,506.88	51,168.05	583.00
NORTHAMPTON . . .	24,381	48,666.38	27,513.32	19,221.66	1,931.40
GLOUCESTER . . .	24,204	69,160.36	35,494.68	32,905.68	760.00
MELROSE . . .	23,170	94,402.50	29,684.23	64,718.27	—
LEOMINSTER . . .	21,810	39,028.28	23,708.22	15,320.06	—
ATTLEBORO . . .	21,769	40,043.59	29,605.73	10,374.28	63.58
NORTH ADAMS . . .	21,621	48,584.83	25,983.93	19,659.55	2,941.35
PEABODY . . .	21,345	86,685.19	36,799.95	49,226.61	658.63
WESTFIELD . . .	19,775	40,812.62	24,634.96	15,426.72	750.94
WOBURN . . .	19,434	47,472.52	24,803.27	22,669.25	—
GARDNER . . .	19,399	58,420.47	34,611.97	23,808.50	—
MARLBOROUGH . . .	15,587	43,468.04	20,588.52	22,879.52	—
NEWBURYPORT . . .	15,084	38,378.88	17,440.53	20,732.35	206.00
39 Cities . . .	2,940,335	\$14,975,902.12	\$5,434,426.56	\$9,375,746.03	\$165,729.53

TABLE VII. — *Maintenance of Departments — Continued.*
g B. Health.

CITIES.	A TOTAL EXPENSES	B			C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
		General Expenses						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,928,389.98	\$610,875.30	\$21,949.01	\$879,794.91	\$80,411.56	\$221,705.95	\$96,518.32			\$17,134.93
WORCESTER	461,275.38	80,870.91	147,480.75	169,983.41	1,486.25	46,178.94	5,169.19			10,105.93
SPRINGFIELD	242,327.72	34,061.75	36,793.10	91,078.53	1,664.75	68,480.83	2,700.00			7,548.76
FALL RIVER	179,663.52	27,029.06	35,887.37	96,303.38	932.00	19,409.06	2,306.42			2,795.63
CAMBRIDGE	206,924.00	40,703.00	33,553.25	74,698.48	501.82	41,758.58	9,811.35			6,127.52
NEW BEDFORD	199,476.90	49,025.30	17,715.53	102,652.22	968.00	20,920.63	3,128.29			5,126.93
SOMERVILLE	170,941.02	19,013.02	35,215.80	76,984.16	1,549.34	25,232.17	4,680.00			8,266.53
LYNN	174,918.05	36,398.83	34,369.13	92,901.90	664.75	15,432.85	1,849.89			4,100.70
LOWELL	138,147.11	27,895.08	23,186.09	50,910.57	1,867.41	16,969.04	1,567.49			5,751.43
LAWRENCE	140,851.58	39,045.58	28,488.88	81,112.38	4,653.89	17,233.22	1,872.62			2,995.01
QUINCY	126,592.44	24,832.78	10,254.31	58,640.40	387.06	14,438.62	1,404.60			2,173.65
NEWTON	111,792.73	11,933.76	43,201.62	35,107.04	487.25	12,794.21	3,252.73			3,531.49
BROCKTON	78,986.53	15,676.11	4,886.10	36,282.71	2,867.35	17,725.17	600.00			858.50
MALDEN	98,640.81	12,285.98	27,438.63	47,671.62	273.75	10,370.83	600.00			—
HOLYOKE	103,993.58	29,883.37	26,780.88	32,369.21	885.42	8,093.15	2,558.40			3,623.15
HAYESVILLE	88,240.55	9,899.37	16,767.97	47,414.32	890.75	9,444.06	3,200.00			2,561.97
PITTSFIELD	46,180.37	14,168.39	3,364.31	12,550.89	313.25	11,470.62	875.00			1,500.02
EVERETT	65,178.26	8,815.63	7,793.64	35,988.07	354.75	11,319.33	190.00			2,165.15
CHelsea	62,219.21	10,010.02	31,902.30	48,425.25	484.25	8,037.09	2,693.18			1,298.73
CHICOPEE	62,274.30	9,655.05	17,147.96	30,234.95	536.50	8,671.02	500.95			1,641.00
SALEM	54,271.28	4,624.76	18,090.64	17,707.16	471.25	9,621.52	1,512.50			2,243.45
FITCHBURG	66,056.00	7,283.05	13,358.82	33,083.00	321.00	9,363.53	1,010.00			1,636.60
WALTHAM	61,611.04	4,762.06	2,460.48	45,115.98	251.75	5,708.74	1,283.30			2,028.73
TAUNTON	38,348.17	11,337.55	1,068.66	17,168.72	110.04	7,998.20	665.00			—
REVERLY	53,505.88	14,390.07	2,113.16	22,850.85	166.50	10,224.55	650.00			3,111.75
BEVERLY	27,513.32	6,620.16	8,673.90	24,500.76	245.00	6,580.76	1,150.00			1,294.54
NORTHAMPTON	25,494.68	6,438.27	2,948.97	19,979.29	373.75	4,279.91	800.00			—
GLOUCESTER	29,684.23	6,064.93	3,695.61	15,385.69	63.00	3,375.00	300.00			800.00
MELROSE	23,708.22	4,593.38	1,207.76	12,001.92	155.50	3,999.96	659.82			1,120.00
ATTLEBORO	25,983.93	2,811.26	1,591.14	21,449.23	329.13	2,723.92	800.00			1,750.00
NORTH ADAMS	26,799.95	4,866.22	1,480.00	18,531.97	373.00	5,099.01	1,800.00			445.31
PEABODY	24,634.96	5,030.09	1,606.97	13,773.93	264.88	4,465.24	1,532.66			1,388.00
WESTFIELD	24,803.27	5,343.08	834.00	12,202.22	189.50	3,149.42	1,111.70			650.05
WOBURN	34,611.97	8,417.80	9,207.54	9,207.54	192.00	7,344.84	1,080.00			367.34
GARDNER	20,588.52	4,009.65	1,510.39	11,532.73	157.25	2,593.00	1,000.00			185.00
MARLBOROUGH	17,440.53	1,914.78	1,792.04	9,780.19	74.52	2,079.00	1,200.00			600.00
NEWBURYPORT										
39 Cities	\$5,434,426.56	\$1,249,444.90	\$622,783.02	\$2,470,826.62	\$106,700.86	\$712,942.28	\$163,530.12			\$108,198.76

TABLE VII. — *Maintenance of Departments — Continued.*

3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,981,127.99	\$556,545.38	\$173,936.34	\$2,296,897.09	\$953,749.18
WORCESTER . . .	398,648.99	92,754.25	—	207,310.87	98,583.87
SPRINGFIELD . . .	619,522.01	39,625.23	—	422,969.26	156,927.52
FALL RIVER . . .	81,054.27	10,194.46	—	54,650.90	16,208.91
CAMBRIDGE . . .	592,109.51	38,070.28	56,302.03	354,061.16	143,676.04
NEW BEDFORD . . .	244,377.28	40,016.56	—	157,355.78	47,004.94
SOMERVILLE . . .	363,799.56	17,879.78	51,456.51	243,147.09	51,316.18
LYNN . . .	329,059.62	94,658.24	—	207,843.39	26,557.99
LOWELL . . .	175,994.53	7,813.93	—	126,761.30	41,419.30
LAWRENCE . . .	202,601.62	1,999.44	—	178,930.01	21,672.17
QUINCY . . .	250,331.01	37,635.52	25,583.78	135,957.29	51,154.42
NEWTON . . .	305,539.49	62,905.34	23,188.39	143,583.06	75,862.70
BROCKTON . . .	191,576.66	75,614.06	—	99,462.23	16,500.37
MEDFORD . . .	183,353.86	7,000.00	29,579.36	113,571.50	33,200.00
MALDEN . . .	172,505.19	6,490.87	28,747.66	104,198.23	33,068.43
HOLYOKE . . .	156,092.24	7,905.22	—	110,726.27	37,460.75
PITTSFIELD . . .	72,451.80	40,151.97	—	17,950.00	14,349.83
HAVERHILL . . .	56,932.60	6,606.25	—	40,576.34	9,750.01
EVERETT . . .	104,776.16	18,845.83	23,974.47	47,708.72	14,247.14
CHELSEA . . .	96,933.36	5,860.93	22,708.85	54,868.69	13,494.89
CHICOPEE . . .	52,047.49	3,469.43	—	38,698.52	9,879.54
SALEM . . .	93,083.33	25,222.71	—	50,972.39	16,888.23
FITCHBURG . . .	73,331.07	20,094.31	—	28,210.87	25,025.89
WALTHAM . . .	115,652.13	14,634.67	14,372.36	58,152.23	28,492.87
TAUNTON . . .	41,665.96	10,480.63	—	12,557.08	18,628.25
REVERE . . .	53,067.80	11,950.31	17,682.53	21,078.28	2,356.68
BEVERLY . . .	51,168.05	16,752.14	—	21,787.91	12,628.00
NORTHAMPTON . . .	19,221.66	9,069.24	—	3,592.00	6,560.42
GLOUCESTER . . .	32,905.68	11,302.41	—	14,281.45	7,321.82
MELROSE . . .	64,718.27	8,893.75	11,462.91	38,606.88	5,754.73
LEOMINSTER . . .	15,320.06	4,385.76	—	4,699.00	6,235.30
ATTLEBORO . . .	10,374.28	4,821.04	—	2,218.51	3,334.73
NORTH ADAMS . . .	19,659.55	4,267.37	—	11,293.63	4,098.55
PEABODY . . .	49,226.61	33,206.65	—	4,822.00	11,197.96
WESTFIELD . . .	15,426.72	5,947.68	—	3,074.98	6,404.06
WOBURN . . .	22,669.25	3,935.85	9,618.72	3,779.07	5,335.61
GARDNER . . .	23,808.50	12,198.50	—	8,610.00	3,000.00
MARLBOROUGH . . .	22,879.52	15,390.30	—	4,794.97	2,694.25
NEWBURYPORT . . .	20,732.35	561.57	—	14,629.25	5,541.53
39 Cities . . .	\$9,375,746.03	\$1,385,157.86	\$488,613.91	\$5,464,391.20	\$2,037,583.06

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	781,188	\$8,185,268.58	\$186,399.36	\$1,217,541.77	\$204,708.62	\$268,836.05	\$41,368.08	\$1,024,810.12	\$241,604.58
WORCESTER	195,311	878,348.82	37,374.41	257,424.08	43,473.42	72,167.60	126,138.85	290,253.65	42,516.81
SPRINGFIELD	149,900	632,735.53	—	237,638.16	42,134.85	66,196.63	15,930.42	258,815.37	32,019.90
FALL RIVER	115,274	212,845.38	7,206.73	79,713.19	3,884.94	1,072.50	—	196,359.27	1,608.75
CAMBRIDGE	113,643	435,560.43	13,816.37	244,534.42	7,766.06	13,519.75	—	117,189.60	8,734.14
NEW BEDFORD	103,908	226,361.34	20,174.89	69,621.34	12,654.47	3,526.74	—	114,295.92	6,087.98
SOMERVILLE	112,597	327,495.34	7,757.50	134,457.55	28,814.01	23,850.77	17,096.18	136,297.15	13,892.18
LYNN	102,320	309,769.26	7,126.83	115,843.14	21,669.49	18,991.35	—	100,895.75	5,444.66
LOWELL	100,224	381,756.47	10,612.13	159,832.70	25,161.99	39,154.65	—	146,996.00	699.19
LAWRENCE	85,068	294,603.67	5,321.11	136,573.79	7,967.90	24,380.69	—	119,630.99	11,127.98
QUINCY	71,983	323,929.33	12,756.95	101,899.96	9,467.29	29,599.02	7,591.75	113,243.33	18,038.87
NEWTON	65,276	640,428.34	10,030.35	409,513.19	12,655.33	36,054.87	21,907.79	138,501.34	5,374.53
BROCKTON	63,797	238,233.10	10,590.37	103,290.37	10,045.10	7,417.59	—	94,075.05	14,217.46
MEDFORD	59,714	182,328.29	14,915.68	67,078.75	12,500.00	18,000.00	18,900.00	54,081.30	9,421.07
MALDEN	58,036	184,003.39	3,229.28	101,154.14	8,269.75	14,375.07	8,092.78	61,630.29	5,116.30
HOLYOKE	56,557	199,703.01	3,479.55	66,299.93	15,548.91	36,695.65	297.94	37,669.79	5,630.40
PITTSFIELD	49,677	213,615.99	5,881.28	81,037.76	7,498.21	21,089.85	21,378.12	87,614.93	1,741.36
HAVERHILL	48,710	168,211.42	10,068.61	38,257.53	2,850.00	18,867.66	4,283.57	53,549.79	65,185.83
EVERETT	48,424	131,309.19	4,366.29	73,255.09	1,743.28	5,944.82	3,189.64	65,185.83	2,137.81
CHELSEA	45,816	133,223.42	7,610.17	47,564.05	1,886.84	7,067.65	—	32,022.76	2,096.50
CHICOPEE	43,930	96,294.82	4,366.29	47,564.05	10,998.31	7,607.14	5,744.16	70,338.86	143.35
SALEM	43,353	200,201.30	8,941.70	95,032.51	4,676.27	20,000.00	7,681.91	458.30	2,096.11
WITCHBURG	40,692	128,190.84	6,777.46	56,528.94	2,014.94	3,302.83	—	32,500.83	6,310.57
WALTHAM	39,247	122,147.34	4,584.17	74,706.28	6,679.30	2,161.29	—	39,744.38	374.76
TAUNTON	37,355	77,899.49	—	24,864.87	—	2,161.29	—	32,500.83	11,128.95
REVERE	35,680	178,641.04	1,304.33	82,671.75	1,000.33	8,544.27	—	73,931.75	1,532.90
BEVERLY	25,086	178,240.29	4,242.44	128,792.44	1,000.33	14,885.99	863.98	26,955.41	1,499.70
NORTHAMPTON	24,381	112,688.51	3,817.99	39,896.10	5,080.02	11,551.76	7,197.55	55,287.49	1,936.70
GLOUCESTER	24,204	78,966.06	—	22,595.26	300.00	12,652.26	—	38,881.88	1,257.14
MELROSE	23,170	112,034.59	4,107.31	67,792.10	300.00	12,652.26	—	27,182.92	—
LEMINSTER	21,810	60,229.40	—	22,762.44	3,863.86	2,867.19	—	31,859.12	202.10
ATTLEBORO	21,769	96,817.56	—	38,965.64	3,863.86	6,495.19	8,727.88	1,502.56	1,502.56
NORTH ADAMS	21,621	72,834.08	4,405.38	55,555.31	946.45	6,700.00	4,248.98	978.56	1,058.45
PEABODY	21,345	2,684.25	—	41,946.36	3,909.26	9,461.12	2,940.70	15,744.00	1,295.75
WESTFIELD	19,775	67,628.51	1	35,045.64	4,327.99	6,559.13	—	20,400.00	1,305.39
WOBURN	19,434	77,255.14	4,082.80	26,207.70	500.00	8,044.70	13,500.00	23,614.55	64.09
GARDNER	19,399	88,495.48	4,423.76	44,515.31	1,953.64	11,856.68	—	25,682.00	1,588.93
MALDENBOROUGH	15,587	69,853.35	2,489.06	27,613.93	4,919.91	5,234.92	5,707.55	22,299.05	—
NEWBURYPORT	15,084	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$11,449,651.72	\$427,488.14	\$4,845,585.01	\$511,810.05	\$880,231.27	\$553,877.70	\$3,968,394.77	\$462,264.78

¹ Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.
5. Charities.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. MOTHERS' AID		G Old Age Assistance	H Municipal General Hospitals	I Other Expenses
							By City	By Other Cities and Towns			
BOSTON	781,188	\$16,570,688.23	\$359,147.39	\$774,047.33	\$10,170,285.30	\$36,399.84	\$926,580.75	\$2,606.13	\$1,016,079.77	\$2,948,261.06	1 \$337,280.66
WORCESTER	195,311	2,083,509.84	93,377.99	93,772.95	1,824,608.04	36,769.55	84,487.04	—	122,523.50	427,970.77	—
SPRINGFIELD	149,900	92,090.88	92,090.88	133,935.30	1,456,295.65	30,247.83	32,296.33	4,199.83	95,124.68	—	—
FALL RIVER	115,274	1,207,861.41	32,441.36	65,622.86	806,322.77	23,753.82	55,556.18	1,003.76	133,760.63	97,930.03	—
CAMBRIDGE	113,643	1,508,123.54	32,915.28	65,585.61	933,638.89	41,263.76	91,038.00	148.00	100,160.00	223,824.00	—
NEW BEDFORD	112,597	956,791.05	20,111.39	66,881.29	664,510.46	26,741.02	59,653.69	—	119,093.20	—	—
SOMERVILLE	103,908	752,103.45	17,430.99	16,904.39	583,995.88	6,567.42	40,003.00	687.73	186,514.04	—	—
LYNN	102,320	956,721.51	22,270.14	30,697.32	679,194.97	15,162.58	54,986.50	—	153,410.00	—	—
LOWELL	100,234	876,713.56	9,826.00	127,248.69	527,310.79	15,679.54	102,918.94	—	63,729.60	—	—
LAWRENCE	98,068	557,805.50	7,984.84	73,425.17	360,316.03	636.45	42,819.52	—	70,182.82	—	—
QUINCY	71,983	708,981.19	13,028.55	10,500.57	273,303.03	3,106.52	29,073.97	625.15	67,786.82	—	—
NEWTON	69,276	2,033,381.89	7,404.27	11,529.32	105,294.50	13,387.90	18,839.67	1,839.67	35,749.82	—	—
BROCKTON	65,797	494,670.53	13,889.76	39,796.09	320,931.02	8,253.04	25,014.09	258.44	83,834.12	—	—
NEEDHAM	59,714	298,085.69	9,395.01	209,638.48	16,881.68	17,171.42	34,223.45	134.09	39,018.82	—	—
MALDEN	58,036	451,801.81	11,293.93	25,493.68	303,655.15	12,053.60	5,082.00	—	34,223.45	—	—
WOBURN	56,537	664,219.20	15,675.98	48,142.99	513,796.97	6,025.36	34,412.85	586.94	45,578.11	—	—
HOLYOKE	44,677	548,881.09	9,028.04	19,933.41	432,262.67	14,696.92	8,378.88	—	63,981.17	—	—
PITTSFIELD	43,710	677,071.55	8,831.38	31,967.48	264,437.98	16,467.08	51,036.07	—	90,389.43	213,942.13	—
HAYTHERILL	43,424	590,249.97	15,299.81	—	478,337.58	15,137.96	29,141.55	45.00	42,268.07	10,000.00	—
EVERETT	43,416	618,154.81	16,389.29	—	473,407.46	42,092.00	48,293.37	708.49	37,264.20	—	—
CHELSEA	43,316	548,993.69	11,716.78	—	434,641.20	23,831.94	28,892.40	—	10,529.07	—	—
CHICOPEE	43,353	440,062.54	16,704.36	22,112.67	280,017.35	18,327.32	35,216.56	—	66,679.27	—	—
SALEM	40,692	549,470.20	7,727.84	16,938.89	262,916.04	7,048.44	30,249.37	—	46,500.39	178,089.23	—
FITCHBURG	39,247	447,287.98	5,920.64	15,476.90	319,080.63	11,900.40	38,262.79	2,417.22	54,229.40	—	—
WALTHAM	37,355	218,745.11	5,321.81	21,610.79	155,518.08	12,619.32	8,446.75	—	15,228.36	—	—
TAUNTON	37,355	281,802.31	4,533.53	—	241,479.23	1,650.00	13,410.00	—	20,729.55	—	—
REVERE	35,680	223,791.80	8,295.11	19,115.06	143,615.56	8,879.05	12,063.00	—	34,824.02	—	—
BEVERLY	25,086	239,176.41	6,503.16	9,404.84	94,059.13	8,325.10	2,637.00	—	18,247.18	—	—
NORTHAMPTON	24,381	139,176.41	—	—	22,010.16	3,196.31	6,914.99	1,429.39	8,778.23	—	—
GLOUCESTER	24,204	272,857.75	3,760.08	18,643.05	52,745.28	10,612.20	2,188.24	—	24,645.91	—	—
MELROSE	23,170	93,712.12	6,320.49	—	22,010.16	3,196.31	2,188.24	—	24,645.91	—	—
LEOMINSTER	21,810	232,488.10	4,845.38	11,275.90	149,354.05	9,875.81	13,835.72	—	34,301.24	—	—
ATLANTICBORO	21,769	355,383.44	6,421.75	9,753.70	282,568.35	7,752.97	13,835.72	—	19,551.68	16,427.65	—
NORTH ADAMS	21,621	194,139.76	4,662.22	10,074.00	134,163.75	8,086.24	3,888.43	—	28,265.12	—	—
PEABODY	21,345	189,183.30	5,164.79	20,106.22	62,792.04	3,188.52	9,010.00	677.47	19,800.05	73,384.21	—
WESTFIELD	19,775	173,256.67	5,740.13	10,193.81	126,370.48	8,616.95	5,505.00	—	16,830.30	—	—
WOBURN	19,434	147,085.29	4,423.58	7,557.46	94,645.87	2,995.20	16,771.00	—	20,644.00	—	—
WORTHEN	19,399	153,992.00	4,047.30	12,086.73	93,500.12	10,326.42	6,108.12	—	27,523.31	—	—
GARDNER	15,587	136,538.67	3,529.97	10,138.57	97,507.24	514.84	8,142.01	—	19,506.04	—	—
MARLBOROUGH	15,587	136,538.67	3,529.97	10,138.57	97,507.24	514.84	8,142.01	—	19,506.04	—	—
NEWBURYPORT	15,084	101,830.34	1,726.98	11,771.32	71,027.49	4,143.55	3,084.00	—	10,077.00	—	—
39 Cities	2,940,335	\$38,062,953.78	\$913,202.31	\$1,892,321.67	\$24,798,816.27	\$542,214.46	\$2,014,403.76	\$18,456.16	\$3,028,622.27	\$4,509,085.18	\$345,831.70

¹ Includes the following expenses: Institutions Department, Child Welfare Division, \$289,968.64; Steamer Geo. A. Hibbard and Launch James J. Minot, \$39,544.59; care of Rainsford Island, \$1,173.33. Children's excursions, \$6,594.10.

TABLE VII. — *Maintenance of Departments — Continued.*
6. Soldiers' Benefits.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	781,188	\$952,100.30	\$80,215.10	\$62,169.00	\$9,175.00	\$1,432.20	\$799,109.00
WORCESTER	196,311	268,075.53	12,086.10	21,485.40	1,087.00	380.50	229,036.53
SPRINGFIELD	149,900	281,809.32	3,288.87	9,016.00	1,845.00	288.00	262,231.45
FALL RIVER	116,274	261,246.76	8,756.40	24,179.00	2,208.00	109.00	225,994.36
CAMBRIDGE	113,643	553,862.39	8,936.87	12,635.75	4,648.00	—	127,641.77
NEW BEDFORD	112,597	277,488.07	4,197.75	10,504.00	5,818.00	—	256,968.34
SOMERVILLE	103,908	80,961.24	8,525.37	12,543.08	5,311.50	—	54,161.29
LYNN	102,320	151,234.54	7,023.94	9,807.50	6,471.64	259.50	127,611.96
LOWELL	100,234	152,826.34	6,319.35	13,925.00	835.50	556.00	130,827.49
LAWRENCE	85,068	132,967.19	4,744.43	2,997.00	127.50	100.00	133,827.92
QUINCY	71,983	47,052.42	—	2,079.00	643.00	—	71,528.44
NEWTON	65,276	74,250.44	894.47	5,732.00	1,379.00	100.00	72,506.77
BROCKTON	63,797	80,572.24	1,002.85	6,484.85	240.00	—	57,003.88
MEDFORD	59,714	64,731.58	2,486.25	4,727.00	170.00	190.50	85,671.63
MALDEN	58,036	93,245.38	3,525.58	6,601.65	20.00	—	109,481.82
HOLYOKE	56,537	119,629.15	2,192.65	2,203.00	1,093.00	342.00	108,810.01
PITTSFIELD	49,677	114,640.66	882.32	3,950.00	2,039.50	75.32	43,887.12
HAVERHILL	48,710	52,834.26	2,870.16	4,052.00	1,796.75	100.00	80,132.02
EVERETT	48,424	87,513.82	2,178.05	3,307.00	1,263.00	—	44,485.69
CHelsea	45,816	53,840.85	2,870.16	4,052.00	1,263.00	—	94,638.24
CHICOPEE	43,930	99,074.12	1,259.88	4,049.00	1,210.00	204.00	51,748.91
SALEM	43,353	58,396.20	1,184.29	4,049.00	1,210.00	330.00	50,149.86
FITCHBURG	40,692	60,870.55	2,333.69	6,032.00	386.00	200.00	52,759.94
WALTHAM	39,247	54,929.43	527.49	1,056.00	325.00	190.00	31,493.89
TAUNTON	37,355	34,008.89	275.00	1,725.00	325.00	—	70,250.35
REVERE	35,680	86,474.96	1,084.11	4,957.50	1,183.00	100.00	12,385.37
BEVERLY	25,086	15,342.40	947.03	1,380.00	530.00	—	20,940.27
NORTHAMPTON	24,381	21,702.90	343.30	350.00	28.00	41.33	38,499.01
GLOUCESTER	24,204	43,694.01	1,049.78	2,392.00	1,175.00	—	28,560.23
MELROSE	23,170	32,067.76	1,536.42	709.00	487.00	285.32	25,643.08
LEOMINSTER	21,810	27,660.82	797.24	424.00	330.00	—	48,114.10
ATLEBORO	21,769	49,665.34	797.24	424.00	330.00	—	46,673.04
NORTH ADAMS	21,621	47,760.04	343.00	470.00	274.00	—	23,482.36
PEABODY	21,345	26,415.86	1,800.00	913.00	220.50	—	23,482.36
WESTFIELD	19,775	10,991.46	—	1,129.00	320.00	—	9,542.46
WOBURN	19,434	16,705.66	—	718.00	2,339.00	—	13,048.66
CARDEN	19,399	24,361.36	452.69	730.00	21.00	—	23,157.67
MALDENBOROUGH	15,587	23,454.80	—	3,013.00	61.00	—	20,380.80
NEWBURYPORT	15,084	27,164.76	457.82	2,642.00	430.00	—	23,634.94
39 Cities	2,940,335	\$4,261,623.80	\$176,808.23	\$258,076.73	\$66,009.64	\$5,363.17	\$3,755,366.03

TABLE VII. — *Maintenance of Departments — Continued.*
7. Schools.

CITIES.	Population of 1930	A TOTAL EXPENSES	B. GENERAL EXPENSES			C Teachers' Salaries	D Text Books and Supplies	E Tuition
			Administrative Salaries	Other General Salaries	Other General Expenses			
BOSTON	781,188	\$16,452,763.52	\$57,000.00	\$557,376.88	\$124,801.48	\$12,581,991.79	\$418,452.68	\$83,833.71
WORCESTER	195,311	3,794,373.44	19,200.00	39,492.05	14,713.62	3,115,485.30	111,727.31	122.50
SPRINGFIELD	149,900	3,321,483.54	16,500.00	55,573.10	7,330.27	2,436,332.40	85,685.39	19.20
FALL RIVER	115,274	1,160,513.54	6,000.00	15,642.87	3,531.57	898,861.58	28,730.87	80.80
CAMBRIDGE	113,643	1,840,771.14	12,700.00	45,689.44	9,004.69	1,501,410.78	39,410.34	8,355.65
NEW BEDFORD	112,597	1,467,853.77	9,214.14	19,583.09	4,121.56	1,191,812.09	36,863.65	512.83
LYNN	103,908	1,462,343.13	10,500.00	14,786.02	6,313.95	1,170,506.69	36,379.70	7,754.90
SOMERVILLE	102,320	1,537,347.00	14,082.40	32,042.72	7,250.95	1,144,747.37	91,414.97	1,048.76
LOWELL	100,234	1,140,075.63	5,600.00	13,910.00	6,509.56	884,127.53	16,541.11	332.86
LAWRENCE	85,068	1,060,835.08	5,738.72	9,885.06	2,747.58	831,291.33	24,511.81	596.20
QUINCY	71,983	1,247,528.87	10,699.96	9,921.33	7,250.46	1,000,301.74	62,940.17	625.39
NEWTON	65,276	1,450,308.21	17,466.66	10,706.50	7,639.66	1,092,772.83	63,991.85	1,482.90
ROCKTON	63,707	1,036,035.37	7,000.00	7,372.00	1,908.92	748,574.15	28,885.53	1,655.38
MALDEN	59,714	1,036,035.37	11,800.00	11,327.00	4,282.86	811,543.59	34,483.70	3,644.34
BOSTON	58,036	764,777.69	6,000.00	15,806.75	5,522.86	581,000.70	37,855.56	8,682.39
BOSTON	56,537	824,105.41	8,787.42	15,367.27	2,799.02	590,610.83	31,321.15	80.56
PITTSFIELD	49,677	748,404.86	5,825.00	5,367.94	3,463.85	571,053.13	17,025.42	206.25
HAVERHILL	48,710	606,731.50	6,000.00	4,508.27	2,938.23	510,734.43	15,514.58	427.00
EVERETT	48,424	737,698.34	8,300.00	10,073.95	1,705.72	631,811.21	20,844.75	6,787.07
CHelsea	45,816	618,038.01	5,550.00	5,479.26	1,202.26	495,431.99	16,313.26	3,169.15
CHICPEA	43,930	574,038.56	6,229.17	6,041.49	1,544.84	374,542.40	13,168.57	5,056.60
SALEM	43,363	494,623.20	4,700.04	9,735.80	1,893.27	364,668.95	14,879.67	5,097.52
FITCHBURG	40,692	497,430.05	4,125.05	8,149.34	1,893.27	364,668.95	14,879.67	5,097.52
WALTHAM	39,247	596,909.93	4,750.00	6,191.76	2,989.84	451,236.38	30,369.42	1,085.88
TAUNTON	37,355	524,608.49	5,222.62	4,322.50	1,251.01	398,243.35	15,790.89	1,144.60
REVERLY	35,680	655,572.66	4,749.96	9,103.33	3,273.93	525,231.17	10,517.00	7,106.53
BEVERLY	25,086	495,560.85	5,200.00	7,904.00	1,656.64	381,966.50	16,596.41	488.85
NORTHAMPTON	24,381	348,437.57	5,000.00	4,002.52	1,342.26	297,752.09	14,609.78	1,043.96
GLOUCESTER	24,204	367,871.31	5,200.00	5,133.00	2,387.61	278,277.50	11,346.71	836.10
LEMINSTER	23,170	375,938.18	5,300.00	3,100.00	1,262.54	292,461.42	11,998.39	6,851.07
ATHLETBORO	21,810	262,476.17	4,400.00	4,207.32	1,801.24	180,772.41	6,924.11	4,313.05
NORTH ADAMS	21,769	327,281.93	4,200.00	5,241.84	1,443.71	224,926.74	7,709.46	2,212.20
PBABODY	21,621	287,296.31	5,450.00	3,215.90	2,007.98	265,471.18	10,202.48	259.84
WESTFIELD	19,775	346,931.77	4,000.00	3,215.90	2,007.98	265,471.18	10,202.48	259.84
WOBURN	19,434	396,050.76	4,459.00	5,878.52	1,180.80	299,872.92	16,341.48	2,977.55
GARDNER	19,399	297,164.84	4,500.00	4,848.33	1,290.68	230,907.07	4,838.16	2,443.26
MALBOROUGH	15,587	202,895.99	4,500.00	1,917.22	1,628.66	151,658.79	9,238.66	3,277.44
NEWBURYPORT	15,584	172,639.06	3,699.96	4,192.02	450.77	126,895.06	5,230.81	1,395.93
		172,715.21	4,000.07	4,314.90	915.65	133,223.02	6,503.18	
39 Cities	2,940,335	\$49,718,174.73	\$334,150.17	\$991,043.20	\$256,919.99	\$38,416,020.87	\$1,456,932.85	\$130,526.68

TABLE VII. — *Maintenance of Departments — Continued.*
 7. Schools — Concluded.

Cities.	F Transportation	G Support of Pupils	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	\$32,999.91	\$29,233.00	\$960,960.57	\$441,442.42	\$1,004,952.11	\$115,713.13	\$44,734.11	\$49,251.73
WORCESTER	8,559.83	1,489.94	234,843.98	106,378.98	114,942.54	7,711.14	3,240.00	16,266.25
SPRINGFIELD	20,092.35	873.51	312,581.66	118,287.50	114,051.91	5,550.29	—	148,903.96
FALL RIVER	11,169.00	960.25	44,099.60	47,319.93	47,319.93	1,566.63	2,300.04	10,596.12
CAMBRIDGE	1,636.00	98.29	135,276.42	33,371.70	18,477.89	1,294.00	—	34,045.94
NEW BEDFORD	4,573.17	328.32	106,021.16	42,471.09	30,028.14	1,998.50	2,700.00	17,626.03
SOMERVILLE	850.00	565.71	101,319.15	62,043.16	45,213.33	2,838.04	—	3,172.48
LYNN	6,977.01	2,228.88	149,421.29	52,343.61	24,795.78	615.51	—	10,377.75
LOWELL	1,507.61	—	122,454.40	32,991.06	38,380.99	3,492.35	—	13,688.16
LAWRENCE	—	1,461.72	23,934.54	23,934.54	68,308.54	248.00	540.00	5,518.60
QUINCY	8,911.45	103.72	69,258.45	41,158.90	22,342.26	12,480.97	900.00	1,534.07
NEWTON	5,620.32	576.57	95,103.86	52,541.60	75,642.01	11,055.72	—	15,707.73
BROCKTON	9,927.06	159.15	57,184.34	38,366.24	36,176.12	944.78	—	900.20
MEDFORD	3,285.60	411.72	75,402.99	32,155.65	24,255.50	172.52	—	26,264.42
MAIDEN	—	461.99	47,736.40	26,945.09	30,669.98	3,202.91	—	1,233.06
HOLYOKE	8,352.34	307.74	68,864.93	41,002.60	45,951.44	3,615.87	2,902.48	3,449.70
PITTSFIELD	12,386.43	—	66,461.58	45,654.58	19,515.48	3,882.37	—	5,600.83
HAVERHILL	13,908.37	735.14	45,595.31	25,127.17	25,410.79	1,459.35	—	13,567.23
EVERETT	—	1,072.29	61,925.81	17,330.46	19,870.93	724.78	—	2,296.12
CHELSEA	1,600.99	1,600.99	43,243.86	19,858.28	11,546.50	26.50	875.00	6,397.88
CHICOPEE	296.10	983.11	38,576.40	20,427.53	11,971.82	926.50	—	9,818.41
SALEM	5,749.33	402.07	34,631.21	20,700.23	15,221.79	1,072.31	—	17,234.84
FITCHBURG	8,390.30	402.07	32,535.52	22,199.96	27,432.32	3,630.35	—	5,500.98
WALTHAM	15,775.44	104.58	37,000.26	23,840.96	10,895.42	395.27	289.50	9,772.00
TAUNTON	—	—	60,230.37	21,345.44	7,222.01	—	—	9,818.92
REVERE	5,694.00	136.00	39,630.68	18,771.28	13,366.45	379.40	—	1,700.69
BEVERLY	7,753.95	—	21,730.10	16,285.07	12,914.31	1,617.53	400.00	1,602.91
NORTHAMPTON	5,137.04	—	27,000.50	13,813.54	9,847.69	323.27	600.00	4,798.82
GLOUCESTER	7,940.00	306.57	22,443.46	14,167.37	12,827.72	230.19	2,500.00	2,795.32
MELROSE	—	—	20,549.61	8,259.68	4,760.77	432.35	1,318.46	300.06
LEOMINSTER	6,414.50	22.01	22,101.69	9,211.84	8,620.01	—	—	3,855.57
ATTLEBORO	11,923.53	56.29	17,786.00	11,917.17	7,840.94	169.28	—	4,335.85
NORTH ADAMS	2,708.00	209.16	30,246.42	9,364.24	8,247.64	1,557.60	—	1,648.13
PEABODY	8,602.00	156.00	22,982.86	21,366.49	6,674.58	954.94	—	27,925.17
WESTFIELD	17,949.55	204.61	28,322.65	10,495.12	5,255.66	460.36	—	669.26
WOBURN	2,600.00	—	11,078.61	4,727.81	4,272.81	367.60	—	714.83
WOBURN	3,800.40	—	10,228.70	5,852.38	4,312.44	150.54	660.00	1,594.56
GARDNER	6,429.45	—	9,893.60	6,728.49	3,810.39	234.00	562.50	667.03
MARLBOROUGH	—	—	9,025.00	—	—	—	—	—
NEWBURYPORT	615.05	720.00	—	—	—	—	—	—
39 Cities	\$295,649.91	\$46,507.75	\$3,461,770.14	\$1,591,713.05	\$2,006,951.19	\$188,177.44	\$64,522.09	\$477,289.31

TABLE VII. — *Maintenance of Departments — Continued.*
8. Libraries.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	781,188	\$1,169,072.76	\$792,259.08	\$181,443.40	\$68,980.06	\$38,086.72	\$58,401.23	\$29,902.27
WORCESTER	195,311	180,460.46	135,159.41	22,949.22	3,980.26	7,320.05	4,968.79	6,082.73
SPRINGFIELD	149,900	219,614.00	28,549.29	8,524.29	2,405.61	2,596.88	673.88	1,103.85
FALL RIVER	115,274	43,853.80	89,503.68	9,058.25	2,688.31	1,849.00	6,150.77	4,553.36
CAMBRIDGE	113,643	70,240.92	52,307.16	10,909.90	1,795.26	531.04	1,110.44	3,587.12
NEW BEDFORD	112,597	65,207.97	63,340.26	16,122.35	3,761.95	5,445.34	1,404.59	5,183.48
SOMERVILLE	103,908	69,404.66	49,923.03	8,084.67	3,074.94	3,133.76	2,664.75	2,523.51
LYNN	102,320	102,320.00	21,645.00	4,944.55	1,288.47	1,172.00	1,985.59	4,263.97
LOWELL	100,234	35,299.58	34,675.10	8,911.28	2,725.54	2,166.42	2,311.93	1,758.35
LAWRENCE	85,068	52,548.62	39,188.71	18,940.41	1,814.95	2,814.95	7,035.33	2,894.11
QUINCY	71,983	72,978.42	39,032.59	19,244.95	1,790.15	5,274.50	5,806.75	4,153.37
NEWTON	65,276	89,302.31	26,328.92	9,380.57	1,861.29	2,242.06	2,883.73	1,518.97
BROCKTON	63,797	44,215.54	21,256.85	7,254.69	1,264.71	1,214.09	2,105.01	1,804.58
MEDFORD	59,714	34,899.93	29,981.46	5,551.07	1,781.14	1,828.50	6,221.86	7,160.57
MALDEN	58,036	52,524.60	25,000.00	—	—	—	—	140,049.60
HOLYOKE	56,537	40,049.60	—	—	—	—	—	125,000.00
PITTSFIELD	49,677	25,000.00	25,161.43	7,306.81	1,882.15	2,000.06	3,127.12	3,731.49
HAVERHILL	48,710	43,209.06	22,351.92	6,908.58	1,241.60	1,750.05	1,154.06	1,275.92
EVERETT	48,424	34,682.13	15,150.97	3,106.06	628.20	1,004.89	1,279.79	966.15
CHELSEA	45,816	22,136.06	12,366.33	3,051.28	667.28	751.68	1,811.94	368.82
CHICPEE	43,930	18,937.33	21,302.87	7,596.47	1,011.15	1,465.18	1,123.61	2,439.16
SALEM	43,353	16,938.44	10,785.88	3,128.68	542.23	1,021.85	1,634.90	866.50
FITCHBURG	40,692	34,980.04	24,227.15	6,441.51	3,014.68	2,642.42	510.61	704.51
WALTHAM	39,247	37,540.88	9,657.45	4,921.35	309.90	1,589.30	1,510.34	662.35
TANDON	37,355	18,650.75	5,105.00	1,111.93	—	1,593.46	1,013.91	274.91
REVERLY	35,686	35,979.58	19,305.89	10,079.82	1,425.62	1,950.13	1,541.95	1,676.17
BEVERLY	25,086	38,772.50	23,673.61	8,545.47	2,259.12	2,271.50	499.35	1,923.45
NORTHAMPTON	24,381	1,000.00	13,619.26	3,337.94	767.92	894.59	1,145.93	1,000.00
GLoucester	24,204	20,354.01	8,257.56	2,850.45	424.61	890.72	1,435.38	758.27
MELROSE	23,170	13,927.97	17,177.89	2,975.89	542.92	1,038.21	1,038.21	949.25
LEMINSTER	21,810	17,177.89	10,672.82	4,248.08	685.81	1,356.40	1,356.40	1,298.28
ATTLEBORO	21,769	21,002.36	12,421.28	—	—	—	—	1,939.25
NORTH ADAMS	21,621	3,000.00	—	—	—	—	—	13,000.00
FEARSDY	21,345	23,246.94	13,714.42	3,285.36	861.77	1,018.12	997.79	123,246.94
WESTFIELD	19,775	21,157.13	5,105.25	1,813.98	26.85	527.32	1,279.67	1,279.67
WOBURN	19,434	12,175.00	9,803.27	2,029.59	430.45	—	277.37	12,175.00
GARDNER	19,399	15,587.00	—	—	—	—	414.30	15,587.00
MAHLBOROUGH	15,587	15,219.21	—	—	—	—	383.65	957.59
NEWBURYPORT	15,084	—	—	—	—	—	—	—
39 Cities	2,940,335	\$2,849,895.34	\$1,675,133.21	\$414,159.08	\$116,255.23	\$99,985.85	\$122,280.05	\$422,081.92

¹ Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS MAINTENANCE			D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS	
				By City	Metropolitan Park	State Parks and Reservations			Fourth of July	All Other
BOSTON	781,188	\$2,570,338.68	\$162,853.68	\$739,977.58	\$931,633.08	—	\$383,014.37	\$278,576.14	\$6,471.35	\$67,812.48
Worcester	195,311	108,611.94	—	107,723.58	—	\$560.01	48,837.10	7,761.61	4.00	3,725.64
Springfield	149,900	362,171.46	15,918.16	203,448.94	—	404.81	133,179.24	6,490.61	2,669.70	—
Fall River	115,270	37,206.89	—	36,951.52	—	255.37	—	—	—	1,675.40
Cambridge	113,643	221,406.54	6,761.29	68,284.96	107,112.79	—	28,874.54	8,697.56	—	50.00
New Bedford	112,597	54,423.22	—	44,078.09	77,521.01	280.78	2,000.00	8,014.35	2,680.70	2,052.54
Somerville	103,908	188,864.77	—	57,978.20	82,184.60	—	46,030.51	2,571.81	3,479.99	1,307.91
Lynn	102,320	181,593.80	—	30,987.79	—	—	63,633.51	1,955.27	861.04	125.00
Lowell	100,234	38,827.82	4,844.80	29,906.38	—	233.60	901.80	6,160.30	94.32	1,634.05
Lawrence	85,068	52,544.52	—	42,817.29	—	213.25	1,625.31	260.00	—	3,232.74
Quincy	71,983	86,627.52	500.00	9,645.42	—	—	4,882.45	4,211.10	—	3,383.00
Newton	65,276	173,687.03	—	6,649.14	78,670.31	153.87	80,773.48	1,294.41	—	—
Brockton	63,707	22,149.08	—	10,601.52	—	—	10,099.28	718.26	—	—
Malden	59,714	80,951.01	2,594.69	6,424.14	50,620.60	—	14,691.22	10,800.26	73.88	789.79
Malden	58,036	75,332.84	1,747.70	27,297.58	46,221.56	120.49	183.33	600.00	249.03	230.00
Holyoke	56,537	46,618.24	—	20,033.16	—	115.43	2,548.99	—	—	809.71
Pittsfield	49,677	11,265.48	—	17,189.87	40,899.88	—	22,227.91	662.49	—	—
Haverhill	48,710	24,654.08	—	20,446.42	33,049.87	—	3,258.68	180.00	240.00	—
Everett	48,434	84,236.70	—	10,619.38	—	96.03	3,397.42	456.42	—	431.60
Chelsea	43,846	47,197.03	—	1,982.64	—	108.11	20,171.03	—	—	2,353.10
Chicopee	43,816	6,087.69	—	3,280.52	—	103.65	8,574.96	1,458.13	100.00	1,125.31
Salem	43,363	58,782.36	2,813.08	6,872.45	32,826.03	81.69	18,400.83	597.52	500.00	530.06
Pitchburg	40,692	19,676.37	—	3,128.50	—	75.74	5,609.78	3,312.70	451.00	616.45
Waltham	38,247	50,803.04	—	2,695.57	—	56.29	393.50	—	—	367.55
Taunton	37,355	19,281.59	—	2,887.30	—	66.76	741.40	1,198.98	—	744.00
Beverly	35,680	27,524.58	—	1,001.61	20,265.62	50.04	3,949.43	3,353.65	136.00	861.13
Revere	25,086	12,952.97	—	8,886.79	—	—	3,057.29	—	—	150.00
Northampton	24,381	1,818.95	—	10,057.90	—	—	1,408.71	—	—	—
GloUCESTER	24,204	11,637.93	—	1,028.58	—	—	3,362.06	—	5.00	146.96
Melrose	23,170	4,285.91	3,243.50	12,515.64	—	—	3,883.19	—	—	329.40
Leominster	21,810	4,009.46	—	321.62	—	—	1,753.82	—	—	—
Attleboro	21,621	15,091.45	—	2,367.49	—	43.61	657.17	—	—	137.28
Peabody	21,345	4,144.92	—	645.59	14,210.35	—	5,115.65	9,471.49	—	—
Westfield	19,775	15,650.39	—	3,334.46	—	46.35	288.13	—	—	110.00
Woburn	19,434	19,092.60	1,124.65	2,789.97	—	34.09	1,947.05	—	—	207.60
Gardner	19,399	3,232.19	—	4,057.25	—	31.24	—	—	—	—
Marlborough	15,587	6,243.14	—	—	—	—	—	—	—	—
Newburyport	15,084	—	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$4,877,018.38	\$206,142.60	\$1,646,825.08	\$1,608,471.62	\$3,511.38	\$938,984.58	\$356,863.06	\$18,016.01	\$96,204.05

TABLE VII. — *Maintenance of Departments — Continued.*
10. *Pensions.*

CITIES.	Population of 1930	A		B. DEPARTMENTAL					C	D	E
		TOTAL EXPENSES	Police	Fire	Highways	Schools	All Other	Water			
BOSTON	781,188	\$3,139,792.23	\$315,091.39	\$359,191.06	\$14,463.24	\$134,909.85	\$31,713.31	\$18,424.32	—	—	\$2,265,999.06
WORCESTER	195,311	190,397.68	20,933.71	34,906.92	32,004.99	4,324.96	12,548.56	10,257.20	\$2,934.34	—	72,485.00
SPRINGFIELD	149,900	66,109.28	16,991.73	18,414.55	19,384.88	111.00	7,131.72	4,075.40	—	—	—
FALL RIVER	115,270	133,480.81	35,716.82	46,345.07	38,774.44	9,644.48	500.00	1,500.00	1,000.00	—	—
CAMBRIDGE	113,643	182,765.58	18,113.59	36,133.64	53,457.93	7,752.31	22,398.87	16,266.03	1,592.31	—	25,348.90
NEW BEDFORD	112,597	42,258.56	25,251.20	11,927.78	1,952.04	1,986.73	1,140.81	—	—	—	—
SOMERVILLE	103,908	82,251.57	17,754.99	17,705.54	12,240.07	—	14,537.52	1,644.45	—	—	—
LYNN	102,320	67,824.61	22,486.98	26,730.79	20,720.96	3,093.99	8,892.00	4,954.47	945.42	—	18,369.00
LOWELL	100,234	80,157.81	14,684.57	20,147.75	11,936.89	2,320.64	6,824.64	4,243.32	—	—	—
LAURENCE	85,068	25,293.94	8,038.00	16,505.91	—	750.00	—	—	—	—	—
QUINCY	71,983	21,435.50	3,997.15	4,959.81	9,660.16	708.38	—	1,482.00	—	—	—
NEWTON	65,277	112,757.63	18,208.43	11,097.00	47,343.61	—	2,361.23	6,773.08	—	—	26,974.00
BROCKTON	63,797	55,164.08	14,887.43	12,315.13	12,244.97	1,961.26	7,750.49	6,004.80	—	—	—
MEDFORD	59,714	20,030.61	7,310.42	1,940.64	6,538.49	43.06	80.00	3,348.00	—	—	—
MALDEN	58,036	41,301.58	11,211.30	6,484.89	22,072.00	—	—	1,533.39	—	—	—
HOLYOKE	56,537	55,585.37	11,214.28	12,012.44	—	991.93	29,840.12	4,326.60	—	—	—
PITTSFIELD	49,677	4,319.25	2,127.25	1,192.00	—	1,000.00	—	—	—	—	—
HAVERHILL	48,710	23,425.14	3,183.75	14,758.39	4,983.00	500.00	—	—	—	—	—
EVERETT	48,424	39,266.90	12,484.79	10,388.70	9,670.74	965.08	15,691.41	1,713.78	702.00	—	—
CHelsea	45,816	43,953.52	11,776.50	19,537.42	7,020.60	—	780.00	1,606.42	—	—	—
CHICOPEE	43,903	13,003.01	803.84	3,572.15	9,161.27	499.92	2,996.00	1,703.40	—	—	—
SALEM	43,353	23,068.72	3,932.25	6,735.28	8,161.27	—	—	2,653.86	—	—	—
FITCHBURG	40,692	21,438.46	4,748.08	2,084.02	10,952.60	1,017.90	2,057.50	3,294.13	798.23	—	—
WALTHAM	39,247	26,130.10	4,918.12	5,243.25	8,598.83	—	—	—	—	—	—
TAUNTON	37,355	1,867.25	1,012.00	855.25	—	1,220.04	—	—	—	—	—
REVERE	35,680	13,760.69	2,929.17	5,465.12	4,586.40	—	—	780.00	—	—	—
BEVERLY	25,086	8,404.72	1,978.36	2,416.75	548.05	—	—	461.56	—	—	—
NORTHAMPTON	24,381	1,882.21	1,882.21	—	—	—	175.00	—	—	—	—
GLoucester	24,204	13,478.70	8,938.86	2,175.00	—	500.00	14,681.15	—	—	—	—
MELROSE	23,170	19,318.65	1,962.50	—	936.00	—	—	936.00	—	—	—
LEominster	21,870	1,872.00	—	—	—	—	—	—	—	—	—
Attleboro	21,769	2,385.00	915.00	1,470.00	—	—	—	—	—	—	—
NORTH ADAMS	21,621	5,253.00	3,092.25	2,160.75	—	—	—	—	—	—	—
PEABODY	21,345	10,428.24	912.48	5,812.32	3,001.44	—	—	8702.00	—	—	—
WESTFIELD	19,775	88.00	—	88.00	—	—	—	—	—	—	—
Woburn	11,502.00	2,302.00	—	2,152.56	6,340.94	—	472.50	706.50	—	—	—
GARDNER	19,399	7,531.22	4,095.00	—	2,346.92	—	—	616.80	—	—	—
MARLBOROUGH	15,587	2,708.05	846.25	1,861.80	—	—	—	—	—	—	—
NEWBURYPORT	15,084	1,200.00	—	1,200.00	—	—	—	—	—	—	—
39 Cities	2,940,335	\$4,613,911.67	\$639,476.90	\$723,352.55	\$370,941.49	\$174,301.53	\$184,825.43	\$96,822.12	\$9,505.69	\$2,414,685.96	—

¹ Includes \$8,858.26 other enterprises.
² Includes water, amount not specified.
³ Public works.
⁴ Electric light and gas.
⁵ Includes \$690.59 electric light.
⁶ Includes \$13,645.41 public works.
⁷ Includes \$14,081.15 public works.
⁸ Electric light.

TABLE VII. — Maintenance of Departments — Concluded.
11. Unclassified.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON	781,188	\$1,718,675.27	\$119,233.45	\$37,083.35	\$13,766.56	—	—	—	\$75.00	\$5,263.30	\$1,343,253.61
WORCESTER	105,311	93,040.88	73,124.52	3,311.01	2,629.68	\$5,433.36	\$4,643.30	—	300.00	1,278.63	2,320.38
SPRINGFIELD	149,000	97,819.47	27,461.06	3,098.69	2,268.58	2,630.00	1,337.50	—	—	—	1,610,233.64
FALL RIVER	115,274	27,049.62	5,160.34	—	748.37	2,500.00	—	\$17,950.00	—	—	690.91
CAMBRIDGE	113,643	186,429.83	20,107.42	3,908.28	3,353.93	1,456.40	701.00	—	—	—	156,902.80
NEW BEDFORD	112,367	12,405.56	1,255.60	369.50	1,909.05	4,200.00	1,906.50	—	—	—	2,764.91
SOMERVILLE	103,908	135,430.23	10,178.15	2,612.75	1,242.93	950.00	—	—	—	—	120,446.40
LYNN	102,320	33,710.77	10,246.15	195.50	2,473.09	—	—	21,463.16	200.00	—	1,132.87
LOWELL	100,234	20,050.65	3,830.02	—	2,988.20	—	811.70	—	75.00	142.50	2,202,212.23
LAWRENCE	85,068	37,698.90	2,226.00	1,200.00	3,073.51	425.00	—	19,247.92	50.60	529.20	10,997.33
QUINCY	71,983	12,485.56	5,378.31	2,162.08	1,034.96	2,627.00	—	—	—	—	1,333.21
NEWTON	65,276	44,497.88	3,060.42	1,219.56	1,335.92	954.00	—	—	—	—	3,39,793.18
BROCKTON	63,797	16,274.36	2,993.64	1,308.52	1,083.01	—	1,298.00	—	—	—	9,400.43
MEDFORD	58,714	86,244.87	8,091.87	823.86	1,083.01	3,004.00	—	16,275.74	—	—	56,966.39
MALDEN	58,036	87,033.32	9,835.50	638.20	2,670.55	3,588.45	—	14,052.90	—	—	56,838.92
HOLYOKE	56,537	54,465.80	30,541.05	1,399.68	1,055.55	3,175.96	—	—	—	—	418,093.96
PITTSFIELD	49,677	46,073.45	2,772.98	1,902.98	807.39	2,220.00	523.75	—	50.00	—	614,610.69
HAYVERHILL	48,710	18,650.86	3,608.10	55.50	763.75	4,210.00	2,531.25	—	1,058.70	—	8,367.53
EVERETT	48,424	70,091.53	3,445.55	—	745.55	1,650.00	—	15,935.67	122.49	—	4,214.07
CHELSEA	45,816	47,728.06	8,078.97	896.75	745.55	2,000.00	20.00	18,180.16	—	—	18,156.63
CHICOPEE	43,930	16,113.28	13,586.10	—	901.18	1,620.00	—	—	—	—	6.00
SALEM	43,353	12,139.26	3,111.88	886.25	1,298.73	3,050.00	379.45	—	50.00	604.14	3,412.95
FITCHBURG	40,692	9,123.71	1,375.60	1,971.85	758.02	4,075.00	286.50	—	262.20	—	14,574.10
WALTHAM	39,247	21,792.34	1,403.74	2,177.64	1,274.58	2,100.08	—	—	—	—	1,474.74
TAUNTON	37,355	10,198.39	6,395.51	—	828.14	1,500.00	—	—	—	—	6,015.21
REVERE	35,680	21,542.93	6,363.75	61.00	560.00	—	—	8,542.97	—	—	814.06
BEVERLY	25,886	5,782.67	468.70	1,296.97	1,023.94	2,179.00	—	—	149.72	—	1,065.22
NORTHAMPTON	24,381	5,659.84	1,932.35	800.34	557.21	2,155.00	—	—	—	—	4,404.43
GLOUCESTER	24,204	11,266.74	4,685.00	1,002.31	900.00	275.00	—	—	—	—	7,12,844.46
MELROSE	23,170	25,886.07	2,689.35	1,200.52	1,034.95	—	—	8,196.79	—	—	67.50
LEONMINSTER	21,810	6,606.69	4,260.00	554.30	664.89	1,060.00	—	—	—	—	1,857.19
ATTLEBORO	21,769	5,536.50	1,285.50	643.81	450.00	1,300.00	—	—	—	—	6,442.80
NORTH ADAMS	21,621	19,543.46	682.62	774.93	1,600.00	1,980.00	—	—	—	—	1,907.80
PEABODY	21,345	10,528.33	3,798.20	—	500.00	900.00	—	11,197.46	145.00	—	6,469.28
WESTFIELD	19,775	8,191.88	215.00	357.60	500.00	600.00	—	—	50.00	—	6,446.93
WOBURN	19,434	15,046.98	924.77	499.50	888.39	900.00	—	5,387.39	—	—	3,472.70
GARDNER	15,389	17,642.40	1,214.00	461.56	513.80	2,120.00	222.00	9,382.36	—	255.98	172.03
MARLBOROUGH	15,957	4,262.34	1,000.00	554.50	343.35	2,099.96	92.50	—	—	—	2,035.47
NEWBURYPORT	15,084	7,573.68	4,238.81	568.90	500.00	—	80.50	—	150.00	—	—
39 Cities	2,940,335	\$3,273,503.82	\$410,200.03	\$75,116.19	\$60,579.84	\$67,238.21	\$14,833.95	\$189,718.18	\$2,738.11	\$8,073.75	\$2,445,005.56

¹ Includes \$4,202.83 for vacations, building department.

² Includes \$2,712.93 for city yard.

³ Includes \$8,394.90 for municipal yard and garage, and \$2,452.42 for motor apparatus.

⁴ Includes \$5,476.72 for municipal garage.

⁵ Includes \$6,426.41 for tax judgments.

⁶ Includes \$6,426.41 for tax judgments.

CITIES.	Population of 1930	A. PUBLIC SERVICE ENTERPRISES						B		C		
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER.		ALL OTHER						
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous	Cemeteries	Trust Funds	
BOSTON	781,188	\$3,334,973.47	—	\$1,270,279.69	\$971,431.36	—	\$43,970.48	\$587.62	—	\$1,048,704.32	\$153,821.76	\$209,232.37
WORCESTER	195,311	260,229.40	—	239,401.36	—	—	—	828.04	—	—	54,074.40	5.00
SPRINGFIELD	149,900	273,611.72	—	273,611.72	—	—	—	—	—	—	—	199.99
FALL RIVER	115,274	151,343.21	—	150,106.64	—	—	—	—	\$1,230.57	—	32,450.69	—
CAMBRIDGE	113,643	334,034.88	—	334,034.88	—	—	—	—	—	—	55,168.48	—
NEW BEDFORD	112,697	195,695.00	—	194,981.55	—	—	—	—	713.45	—	45,172.62	—
SOMERVILLE	103,908	207,207.35	—	113,613.91	93,593.44	—	—	—	—	—	—	—
LYNN	102,320	181,542.17	—	181,542.17	—	—	—	—	—	—	73,034.64	1,658.17
LOWELL	100,234	241,362.54	—	240,219.54	—	—	—	1,143.00	—	—	26,612.09	—
LAWRENCE	85,068	173,645.43	—	173,645.43	—	—	—	—	—	—	24,609.46	—
QUINCY	71,983	133,881.95	—	73,913.41	59,968.54	—	—	—	—	—	31,101.90	1,872.50
NEWTON	65,276	204,324.34	—	198,901.53	5,422.81	—	—	—	—	—	827.24	48.59
BROCKTON	63,797	130,338.85	—	130,338.85	—	—	—	—	—	—	16,991.77	—
MEDFORD	59,714	81,007.87	—	43,445.54	37,562.33	—	—	—	—	—	34,177.71	—
MALDEN	58,036	100,558.42	—	60,613.75	39,944.67	—	—	—	—	—	41,251.78	219.56
HOLYOKE	56,537	992,516.51	1 \$857,362.72	135,153.79	—	—	—	1,405.25	—	—	—	—
PITTSFIELD	49,677	38,475.30	—	37,070.05	—	—	—	2.50	—	—	824.80	174.09
HAVERHILL	48,710	108,473.55	—	108,471.05	—	—	—	—	—	—	21,630.67	—
EVERETT	48,424	86,438.58	—	38,418.85	48,019.73	—	—	—	—	—	—	—
CHELSEA	45,816	65,604.77	—	30,629.49	34,975.28	—	—	—	—	—	—	—
CHICPEE	43,930	361,700.02	277,693.21	84,006.81	—	—	—	1,532.16	—	—	8,613.78	501.62
SALEM	43,353	107,149.98	—	105,617.82	—	—	—	—	—	—	20,079.32	572.48
FITCHBURG	40,692	57,458.06	—	57,458.06	—	—	—	—	—	—	25,917.25	—
WALHAM	39,247	65,785.24	—	65,785.24	—	—	—	—	—	—	24,670.23	—
TAUNTON	37,355	364,533.36	—	364,533.36	—	—	—	—	—	—	11,572.90	—
REVERE	35,680	51,342.35	282,575.06	27,895.08	23,447.27	—	—	—	—	—	—	—
BEVERLY	25,086	50,371.13	—	50,371.13	—	—	—	—	—	—	16,392.42	—
NORTHAMPTON	24,381	54,547.52	—	52,901.72	—	—	—	—	—	1,645.80	6,322.81	292.50
GLOUCESTER	24,204	64,103.33	—	64,103.33	—	—	—	—	—	—	1,589.28	—
MELROSE	23,170	39,702.57	—	21,622.21	18,080.36	—	—	667.59	—	—	27,287.71	—
LEOMINSTER	21,810	33,695.71	—	33,695.71	—	—	—	—	—	—	10,645.72	—
ATTLEBORO	21,769	36,714.66	—	36,714.66	—	—	—	—	—	—	10,402.01	—
NORTH ADAMS	21,621	26,781.95	—	25,411.54	—	—	—	1,370.41	—	—	8,599.53	—
PEABODY	21,345	338,745.62	215,325.69	121,839.74	—	—	—	1,580.19	—	—	11,224.47	—
WESTFIELD	19,775	330,193.02	2 295,045.31	35,147.71	—	—	—	—	—	—	9,486.15	—
WOBURN	19,434	38,062.96	—	38,062.96	—	—	—	—	—	—	3,540.85	—
GARDNER	19,389	49,000.56	—	49,000.56	—	—	—	—	—	—	—	—
MARLBOROUGH	15,587	20,932.11	—	20,932.11	—	—	—	—	—	—	1,003.23	—
NEWBURYPORT	15,084	53,781.72	—	43,399.61	—	—	—	—	—	10,382.11	—	—
39 Cities	2,940,335	\$9,445,867.18	\$1,928,001.99	\$5,069,649.91	\$1,332,445.79	—	\$43,970.48	\$9,116.76	\$1,950.02	\$1,060,732.23	\$809,286.27	\$215,152.00

1 Includes \$458,836.45 for gas.

2 Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
BOSTON	\$67,772,197.43	\$2,227,392.11	\$10,131,980.66	\$5,956,097.49	\$3,185,268.58	\$16,570,688.23
WORCESTER	11,884,047.80	397,868.89	2,044,933.53	870,117.99	878,348.82	2,683,509.84
SPRINGFIELD	10,120,279.53	415,978.80	1,726,559.28	877,996.66	632,735.53	1,844,190.48
FALL RIVER	4,439,328.71	187,208.15	719,733.50	794,534.95	212,845.38	1,207,861.41
CAMBRIDGE	7,273,580.88	295,688.30	1,171,232.58	790,033.51	435,650.43	1,508,123.54
NEW BEDFORD	4,913,883.30	207,463.30	897,490.18	604,239.71	226,361.34	1,583,862.39
SOMERVILLE	4,941,001.48	224,067.26	815,378.59	534,740.58	362,495.34	277,488.07
LYNN	5,078,671.23	169,825.83	815,869.75	507,134.52	309,769.26	80,961.24
LOWELL	4,441,990.56	212,518.33	742,418.12	323,362.55	381,756.47	151,234.54
LAWRENCE	3,499,940.24	145,728.30	592,637.63	349,009.94	324,903.67	152,826.81
QUINCY	3,810,150.94	153,484.60	580,301.34	379,489.84	332,929.33	132,967.19
NEWTON	4,248,189.22	191,863.48	634,299.62	417,332.22	649,428.34	708,981.19
BROCKTON	3,061,043.20	156,244.72	559,692.33	307,442.44	238,233.10	203,331.89
MEDFORD	2,749,738.55	146,594.72	421,310.50	263,340.39	182,328.29	494,670.53
MALDEN	2,761,259.73	95,086.29	498,110.98	275,411.89	184,003.39	298,085.69
HOLYOKE	4,005,527.03	137,276.48	580,028.57	271,329.69	194,703.01	451,801.81
PLYMOUTH	2,494,000.59	91,480.90	303,089.04	118,754.37	213,613.90	119,029.13
HAVERHILL	2,681,885.47	110,767.59	382,682.61	151,255.16	131,309.19	580,249.97
EVERETT	2,320,690.39	106,339.05	405,591.34	169,953.42	133,223.42	580,249.97
CHELSEA	91,305.12	315,505.29	315,505.29	158,894.82	200,758.79	38,396.20
SALM	2,022,168.44	97,338.00	282,009.61	128,889.35	200,201.30	549,470.20
FITCHBURG	2,030,573.84	115,131.93	282,703.17	181,708.13	128,190.84	447,287.98
WALTHAM	1,749,711.41	72,481.32	242,072.56	169,538.36	122,147.34	218,745.11
TAUNTON	1,655,431.62	167,531.40	246,029.65	91,763.97	77,899.49	281,802.31
REVERLY	1,484,849.14	67,868.77	208,309.83	105,257.93	178,641.04	223,791.80
ROXBURY	1,046,293.41	50,698.77	150,004.76	48,666.38	178,240.90	13,342.40
NORTHAMPTON	1,245,263.41	76,871.30	199,730.16	69,160.36	112,688.51	13,342.40
CHOCUSETT	1,118,447.38	78,650.15	184,124.57	94,402.50	78,966.06	272,857.75
MELROSE	891,182.53	37,176.21	118,294.36	39,028.28	112,034.59	93,712.12
LEMINSTER	1,151,869.68	64,300.92	178,750.92	40,043.59	60,229.40	223,488.10
ATLANTICBORO	916,232.44	48,183.75	120,378.05	48,584.83	96,817.56	355,383.44
NORTH ADAMS	1,367,766.76	41,834.49	183,408.17	86,685.19	189,139.76	184,139.76
WESTFIELD	1,215,989.75	40,924.83	110,155.91	40,812.62	72,834.08	26,415.86
WORNUM	847,992.40	53,019.40	105,672.25	47,472.52	77,744.14	172,256.67
GARDNER	753,366.27	34,707.09	87,206.29	58,420.47	77,255.14	147,685.29
MALDENBOROUGH	630,437.34	32,502.80	82,502.80	43,468.04	88,495.48	153,592.00
NEWBURYPORT	602,844.54	25,644.57	82,236.45	38,378.88	69,853.35	130,538.67
39 Cities	\$179,569,656.25	\$7,027,244.46	\$27,989,472.98	\$14,975,902.12	\$11,449,651.72	\$38,062,953.78
						\$4,261,623.80

P. D. 79

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON	\$16,452,763.52	\$1,169,072.76	\$2,570,338.68	\$3,139,792.23	\$1,718,675.27	\$3,334,973.47	\$153,821.76	\$209,232.37
WORCESTER	3,794,373.44	180,460.46	108,611.94	190,397.68	93,040.88	260,229.40	54,074.40	5.00
SPRINGFIELD	3,221,483.54	219,614.00	362,171.46	66,109.28	97,819.47	273,611.72	—	199.99
FALL RIVER	1,160,513.54	43,853.80	37,206.89	133,480.81	27,049.62	151,343.21	32,450.69	—
CAMBRIDGE	1,840,711.14	89,503.68	221,406.54	182,765.58	186,429.83	334,034.88	55,168.48	—
NEW BEDFORD	1,467,853.77	70,240.92	54,423.22	42,258.56	12,405.56	195,695.00	45,172.62	—
SOMERVILLE	1,462,243.13	95,257.97	188,864.77	82,251.57	135,430.23	207,207.35	—	—
LYNN	1,537,347.00	69,404.66	181,593.80	87,824.61	35,710.77	181,542.17	73,034.64	1,658.17
LOWELL	1,140,075.63	35,299.58	38,827.89	60,157.81	210,059.65	241,362.54	26,612.09	—
LAWRENCE	1,090,835.08	52,548.62	52,544.52	25,293.94	37,698.96	173,645.43	24,609.46	—
QUINCY	1,247,528.87	72,978.42	86,627.52	12,435.56	12,435.56	133,881.95	31,011.90	1,872.50
NEWTON	1,450,308.21	89,302.31	173,687.03	112,737.63	44,497.88	204,324.34	827.24	48.59
BROCKTON	939,063.87	44,215.54	22,149.08	55,164.08	16,274.56	130,338.85	16,991.77	—
MEDFORD	1,036,035.37	34,899.93	80,951.01	20,030.61	86,244.87	101,007.87	34,177.71	—
MALDEN	764,777.69	52,524.60	75,332.84	55,585.37	54,465.80	100,558.42	41,251.78	219.56
HOLYOKE	824,105.41	40,049.60	46,618.24	4,319.25	46,073.45	38,475.30	—	—
PITTSFIELD	748,404.86	25,000.00	11,265.48	23,425.14	18,650.86	108,473.55	824.80	174.09
HAVERHILL	656,741.50	43,209.06	24,654.08	39,266.90	70,691.53	86,438.58	21,630.67	—
EVERETT	797,698.34	34,682.13	84,236.70	42,953.52	47,798.06	63,604.77	—	—
CHELSEA	618,768.01	22,136.06	47,197.93	13,003.01	16,113.28	361,700.02	8,613.78	—
CHICPEE	574,038.56	18,907.33	6,087.69	25,068.72	12,139.26	107,149.98	20,079.32	501.62
SALEM	494,623.20	34,938.44	58,782.26	21,438.46	9,123.71	37,438.06	25,917.25	572.48
FITCHBURG	497,480.05	16,980.04	19,676.37	26,130.10	21,732.34	63,785.24	24,670.23	—
WALTHAM	524,608.40	37,540.88	56,803.64	1,867.25	10,198.39	364,533.36	11,572.90	—
TAUNTON	655,572.66	18,640.75	19,281.59	13,760.69	21,542.93	51,342.35	—	—
REVERE	495,560.85	71,186.64	27,524.58	8,404.72	5,632.67	50,371.13	16,392.42	—
BEVERLY	348,437.57	38,772.50	12,952.97	1,882.21	5,759.84	50,347.52	6,322.81	—
NORTHAMPTON	367,873.31	1,000.00	1,818.95	1,882.21	11,266.74	64,103.33	1,589.28	292.50
GLOUCESTER	375,938.18	20,524.01	11,637.93	13,478.70	25,886.07	39,702.57	10,645.72	—
MELROSE	262,476.17	13,927.97	47,867.23	19,318.65	6,606.69	33,695.71	—	375.13
LEOMINSTER	17,177.39	4,285.91	14,025.46	2,385.00	5,536.50	36,714.66	10,402.01	—
ATTLEBORO	327,281.93	21,002.36	14,025.46	5,253.00	10,523.33	26,781.95	8,599.53	—
NORTH ADAMS	287,296.31	3,000.00	15,091.45	10,428.24	19,548.46	338,745.62	188.60	—
PEABODY	346,931.77	23,246.94	4,144.92	88.00	8,191.88	330,193.02	11,224.47	—
WESTFIELD	297,164.84	21,157.13	15,650.39	11,502.00	15,046.98	38,062.96	49,486.15	—
WOBURN	202,895.99	12,175.00	19,092.60	7,531.22	17,642.40	49,000.56	3,540.85	—
GARDNER	172,639.03	8,165.07	3,232.19	2,708.05	4,262.34	26,932.11	1,003.23	—
MARLBOROUGH	172,715.21	15,219.21	6,243.14	1,200.00	7,573.68	53,781.72	—	—
NEWBURYPORT	—	—	—	—	—	—	—	—
39 Cities	\$49,718,174.73	\$2,849,895.34	\$4,877,018.38	\$4,613,911.67	\$3,273,503.82	\$9,445,867.18	\$809,286.27	\$215,152.00

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G
						Sewer	Park	Water	
BOSTON	\$8,081,112.79	\$384,819.52	\$3,555,391.19	\$2,201,247.53	—	\$136,139.29	\$318,203.29	\$1,435,311.97	—
WORCESTER	781,413.31	318,810.69	303,719.57	158,883.05	—	—	—	—	—
SPRINGFIELD	867,617.72	170,233.13	439,153.76	258,230.83	—	—	—	—	—
FALL RIVER	624,302.03	158,436.40	445,090.63	20,775.00	—	—	—	—	—
CAMBRIDGE	716,450.68	147,836.32	452,077.38	53,172.50	\$240.00	11,379.69	51,744.79	—	—
NEW BEDFORD	622,506.99	229,380.52	338,105.35	54,670.00	—	—	—	—	\$351.12
SOMERVILLE	442,615.77	137,676.74	140,901.35	—	—	6,905.98	18,845.25	138,286.45	—
LYNN	518,198.91	182,701.32	280,732.74	32,238.75	495.00	—	22,031.10	—	—
LOWELL	401,549.17	167,830.30	198,758.00	15,757.50	—	—	—	—	19,203.37
LAWRENCE	336,526.54	130,042.87	195,500.45	9,285.00	—	—	—	—	1,698.22
QUINCY	477,834.38	110,708.88	195,719.99	23,451.25	42.50	36,783.39	22,238.33	88,567.94	322.10
NEWTON	371,544.29	18,680.14	259,632.75	14,100.28	—	46,182.77	24,936.03	8,012.32	—
BROCKTON	252,760.20	113,581.32	77,203.75	61,930.13	45.00	—	—	—	—
MEDFORD	325,769.59	83,123.32	152,126.05	16,921.04	—	4,549.55	12,402.93	55,499.20	—
MALDEN	252,592.22	65,472.36	111,846.25	800.00	1,147.50	4,386.26	11,008.20	59,019.15	—
HOLYOKE	285,268.16	103,899.83	115,513.33	65,855.00	—	—	—	—	—
PITTSFIELD	174,810.40	63,591.74	89,098.66	22,120.00	—	—	—	—	—
HAVERHILL	112,164.77	56,649.77	45,328.75	10,186.25	—	—	—	—	—
EVERETT	302,144.78	98,361.64	112,412.25	4,706.25	—	4,456.26	11,258.13	70,950.25	—
CHELSEA	231,585.21	71,645.34	92,488.36	4,420.00	—	3,044.70	8,310.04	51,676.77	—
CHICOPEE	149,459.53	69,444.51	56,697.52	23,317.50	—	—	—	—	—
SALEM	118,943.12	44,041.37	59,486.75	15,415.00	—	—	—	—	—
FITCHBURG	136,726.35	56,174.72	57,401.63	23,150.00	—	—	—	—	—
WALTHAM	204,023.49	56,625.90	101,898.81	19,041.80	—	17,466.56	8,990.42	—	—
TAUNTON	165,712.67	49,845.48	66,893.75	48,973.44	—	—	—	—	—
REVERE	187,379.18	60,316.81	72,301.27	11,730.00	—	2,251.44	6,135.79	34,643.87	—
BEVERLY	80,322.63	31,849.51	45,993.12	2,480.00	—	—	—	—	—
NORFOLK	33,093.14	19,661.44	13,392.50	—	—	—	—	—	39.20
GLoucester	122,090.69	34,481.52	51,361.22	36,247.95	—	—	—	—	—
MELROSE	127,272.16	23,110.86	66,631.66	3,153.75	—	—	5,675.49	26,618.11	—
LEMINSTER	69,539.20	19,010.03	32,082.08	18,447.00	—	2,082.29	—	—	—
ATLANTIC	61,835.08	18,987.58	22,907.50	19,940.00	—	—	—	—	—
NORTH ADAMS	45,594.86	21,919.17	18,204.58	5,671.11	—	—	—	—	—
FRAMINGHAM	78,079.37	32,544.37	38,130.00	7,405.00	—	—	—	—	—
WESTFIELD	72,706.16	15,562.16	36,099.00	21,045.00	—	—	—	—	—
WOBURN	102,337.06	30,249.18	52,010.52	14,821.92	—	—	—	—	—
WATERTOWN	40,243.40	14,212.15	24,231.25	1,800.00	—	1,324.03	3,604.24	—	227.17
CARDEN	57,637.01	25,802.08	30,039.83	1,775.00	—	—	—	—	—
MARLBOROUGH	25,287.30	9,332.48	13,674.82	2,280.00	—	—	—	—	—
NEWBURYPORT	—	—	—	—	—	—	—	—	—
39 Cities	\$18,007,050.31	\$3,446,653.47	\$8,460,258.47	\$3,305,344.92	\$1,970.00	\$276,952.21	\$525,444.03	\$1,968,586.03	\$21,841.18

DIVISION D

INDEBTEDNESS

TABLE XI. — Outstanding Indebtedness Classified by Character of Obligation — 1932.

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
BOSTON	\$172,025,500.00	\$90,464,800.00	—	\$73,560,700.00	—	\$8,000,000.00	—
WORCESTER	18,072,359.40	7,971,000.00	—	4,039,800.00	—	5,475,000.00	\$586,559.40
SPRINGFIELD	21,749,737.41	9,833,500.00	—	7,632,000.00	—	3,600,000.00	684,237.41
FALL RIVER	11,814,500.00	9,663,500.00	—	451,000.00	—	1,700,000.00	—
CAMBRIDGE	14,466,750.00	10,676,750.00	\$25,000.00	1,326,000.00	\$5,000.00	2,434,000.00	—
NEW BEDFORD	10,798,466.54	7,336,000.00	26,734.93	1,191,000.00	—	2,067,000.00	177,731.61
SOMERVILLE	5,826,000.00	3,626,000.00	—	—	—	2,200,000.00	—
LYNN	9,629,600.00	6,754,800.00	—	590,500.00	7,000.00	2,277,300.00	—
LOWELL	7,307,680.00	4,559,130.00	—	356,750.00	—	2,391,800.00	—
LAWRENCE	5,621,149.03	4,511,150.00	—	220,000.00	—	855,000.00	34,999.03
QUINCY	6,637,000.00	4,438,000.00	—	539,000.00	—	1,660,000.00	—
NEWTON	7,861,424.53	6,895,000.00	—	502,000.00	500.00	200,000.00	264,424.53
DORCHESTER	3,989,350.00	1,570,750.00	—	1,218,100.00	—	1,200,000.00	—
MEDFORD	3,287,500.00	3,439,500.00	—	423,000.00	25,000.00	1,400,000.00	—
MALDEN	5,225,200.00	2,616,000.00	—	12,000.00	—	1,100,000.00	—
BLYTHE	3,815,777.16	2,546,500.00	—	1,534,000.00	—	1,144,700.00	87,777.16
FITCHBURG	3,048,400.00	2,078,400.00	—	470,000.00	—	500,000.00	—
HYATTSVILLE	1,987,000.00	1,023,000.00	—	239,000.00	—	725,000.00	—
HAVERHILL	3,879,900.00	2,502,900.00	—	107,000.00	—	1,270,000.00	—
EVERETT	3,449,796.06	2,170,150.00	—	86,000.00	—	1,051,442.45	142,203.61
CHICPEE	2,852,015.89	1,202,900.00	—	543,500.00	—	967,000.00	138,015.89
SALEM	2,636,203.42	1,427,000.00	—	343,500.00	—	800,000.00	65,703.42
FITCHBURG	2,981,300.00	1,238,000.00	—	543,300.00	—	500,000.00	—
WALTHAM	2,708,000.00	2,388,000.00	—	455,000.00	—	865,000.00	—
TAUNTON	2,088,131.95	1,608,900.00	—	973,500.00	—	458,500.00	49,231.95
REVERE	2,949,806.69	1,488,000.00	—	264,000.00	—	1,038,791.00	209,015.69
BEVERLY	1,501,000.00	1,085,000.00	—	66,000.00	—	350,000.00	—
NORTHAMPTON	539,500.00	239,500.00	—	—	—	300,000.00	—
GLoucester	2,497,250.00	1,184,250.00	—	913,000.00	—	400,000.00	—
MELROSE	1,977,500.00	1,518,500.00	—	59,000.00	—	400,000.00	—
LEOMINSTER	1,539,785.06	742,000.00	—	475,000.00	—	300,000.00	42,785.06
ATTLEBORO	1,297,000.00	507,500.00	—	189,500.00	—	300,000.00	—
NORTH ADAMS	1,046,175.00	475,225.00	—	170,000.00	—	400,000.00	—
PEABODY	1,495,500.00	820,500.00	—	250,000.00	—	425,000.00	—
WESTFIELD	1,379,000.00	771,000.00	—	508,000.00	—	300,000.00	—
WOBURN	1,828,080.15	1,090,984.21	—	353,500.00	—	300,000.00	31,595.94
GARDNER	652,000.00	540,500.00	—	36,500.00	—	75,000.00	—
MARLBOROUGH	1,041,000.00	656,000.00	—	35,000.00	—	350,000.00	—
NEWBURYPORT	507,274.91	308,274.91	—	49,000.00	—	130,000.00	—
39 Cities	\$357,599,613.20	\$203,986,864.12	\$51,734.93	\$101,028,100.00	\$37,500.00	\$49,981,133.45	\$2,514,280.70

TABLE XII. — *Relation of Indebtedness to Valuation — 1932.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1932, together with the supplemental assessment of December, 1932.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Population of 1930	Percentage of Net Debt of Valuation	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 FALL RIVER . . .	115,274	7.8	\$115,853,041	\$10,114,500.00	\$1,076,000.00	\$9,038,500.00
2 BOSTON . . .	781,188	6.7	1,915,845,657	164,025,500.00	34,999,086.13	129,026,413.87
3 WOBURN . . .	19,434	6.4	22,733,739	1,446,484.21	—	1,446,484.21
4 WESTFIELD . . .	19,775	6.0	21,169,289	1,279,000.00	—	1,279,000.00
5 TAUNTON . . .	37,355	6.0	39,192,908	2,580,400.00	239,379.32	2,341,020.68
6 NEW BEDFORD . . .	112,597	5.7	135,687,193	8,553,734.93	786,795.73	7,766,939.20
7 SPRINGFIELD . . .	149,900	5.6	312,121,560	17,465,500.00	—	17,465,500.00
8 LEOMINSTER . . .	21,810	5.1	24,046,894	1,217,000.00	—	1,217,000.00
9 LYNN . . .	102,320	5.0	144,409,392	7,352,300.00	201,165.06	7,151,134.94
10 GLOUCESTER . . .	24,204	4.9	42,383,518	2,097,250.00	—	2,097,250.00
11 WALTHAM . . .	39,247	4.6	61,218,234	2,843,000.00	31,000.00	2,812,000.00
12 CAMBRIDGE . . .	113,643	4.6	196,118,575	12,032,750.00	3,025,775.19	9,006,974.81
13 MEDFORD . . .	59,714	4.5	85,423,492	3,887,500.00	30,000.00	3,857,500.00
14 PEABODY . . .	21,345	4.3	24,963,975	1,070,500.00	—	1,070,500.00
15 LAWRENCE . . .	85,068	4.2	111,808,802	4,731,150.00	49,341.35	4,681,808.65
16 REVERE . . .	35,680	4.1	42,442,144	1,752,000.00	—	1,752,000.00
17 MELROSE . . .	23,170	4.1	38,596,531	1,577,500.00	—	1,577,500.00
18 PITTSFIELD . . .	49,677	4.1	62,414,359	2,548,400.00	—	2,548,400.00
19 LOWELL . . .	100,234	4.1	120,450,429	4,915,880.00	—	4,915,880.00
20 HOLYOKE . . .	56,537	4.0	99,392,502	4,080,500.00	¹ 151,000.00	3,929,500.00
21 MARLBOROUGH . . .	15,587	3.9	17,197,726	691,000.00	13,000.00	678,000.00
22 NEWTON . . .	65,276	3.8	172,000,296	7,397,000.00	859,630.72	6,537,369.28
23 QUINCY . . .	71,983	3.7	133,657,925	4,977,000.00	—	4,977,000.00
24 CHICOPEE . . .	43,930	3.7	47,032,694	1,746,400.00	—	1,746,400.00
25 CHELSEA . . .	45,816	3.5	54,115,241	2,256,150.00	383,415.80	1,872,734.20
26 WORCESTER . . .	195,311	3.2	347,127,434	12,010,800.00	742,440.62	11,268,359.38
27 MALDEN . . .	58,036	3.2	74,715,270	2,628,000.00	266,519.95	2,361,480.05
28 FITCHBURG . . .	40,692	3.1	56,793,959	1,781,300.00	—	1,781,300.00
29 EVERETT . . .	48,424	3.1	77,564,513	2,609,900.00	178,764.38	2,431,135.62
30 BROCKTON . . .	63,797	3.0	82,415,753	2,789,350.00	328,718.49	2,460,631.51
31 SALEM . . .	43,353	2.9	60,628,708	1,770,500.00	—	1,770,500.00
32 ATTLEBORO . . .	21,769	2.9	26,589,117	997,000.00	² 228,777.02	768,222.98
33 SOMERVILLE . . .	103,908	2.8	127,433,336	3,626,000.00	—	3,626,000.00
34 NORTH ADAMS . . .	21,621	2.6	24,609,180	646,175.00	—	646,175.00
35 NEWBURYPORT . . .	15,084	2.6	13,976,190	357,274.91	—	357,274.91
36 GARDNER . . .	19,399	2.4	23,929,452	577,000.00	—	577,000.00
37 BEVERLY . . .	25,086	2.4	48,570,765	1,151,000.00	—	1,151,000.00
38 HAVERHILL . . .	48,710	2.0	60,924,963	1,262,000.00	22,000.00	1,240,000.00
39 NORTHAMPTON . . .	24,381	0.9	28,782,739	259,500.00	—	259,500.00
39 Cities . . .	2,940,335	5.1	\$5,094,337,495	\$305,104,199.05	\$43,612,809.76	\$261,4913,89.29

¹ Railroad stock offsetting debt of \$151,000.

² Includes \$71,457.90 investment fund.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1932.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$885,624.79	¹ \$3,376.17	\$882,248.62	\$122,613.63	\$220,988.27	\$538,646.72
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
FALL RIVER . . .	—	—	—	—	—	—
CAMBRIDGE . . .	47,801.65	—	47,801.65	20,706.55	27,095.10	—
NEW BEDFORD . . .	—	—	—	—	—	—
SOMERVILLE . . .	77,679.06	—	77,679.06	12,566.15	13,216.49	51,896.42
LYNN . . .	15,374.76	—	15,374.76	—	15,374.76	—
LOWELL . . .	—	—	—	—	—	—
LAWRENCE . . .	9,892.11	² 9,892.11	—	—	—	—
QUINCY . . .	97,091.25	² 10,464.03	86,627.22	31,723.02	21,666.24	33,237.96
NEWTON . . .	60,238.16	—	60,238.16	39,829.30	17,401.98	3,006.88
BROCKTON . . .	—	—	—	—	—	—
MEDFORD . . .	37,761.80	—	37,761.80	8,278.38	8,655.57	20,827.85
MALDEN . . .	38,259.81	—	38,259.81	8,386.86	7,724.13	22,148.82
HOLYOKE . . .	—	—	—	—	—	—
PITTSFIELD . . .	—	—	—	—	—	—
HAVERHILL . . .	—	—	—	—	—	—
EVERETT . . .	42,997.21	—	42,997.21	8,514.22	7,856.65	26,626.34
CHELSEA . . .	30,732.80	—	30,732.80	5,540.14	5,799.29	19,393.37
CHICOPEE . . .	—	—	—	—	—	—
SALEM . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
WALTHAM . . .	21,337.75	—	21,337.75	15,063.65	6,274.10	—
TAUNTON . . .	—	—	—	—	—	—
REVERE . . .	21,379.92	—	21,379.92	4,096.73	4,281.96	13,001.23
BEVERLY . . .	—	—	—	—	—	—
NORTHAMPTON . . .	—	—	—	—	—	—
GLOUCESTER . . .	—	—	—	—	—	—
MELROSE . . .	17,738.97	—	17,738.97	3,788.95	3,960.73	9,989.29
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
PEABODY . . .	—	—	—	—	—	—
WESTFIELD . . .	—	—	—	—	—	—
WOBURN . . .	4,924.47	—	4,924.47	2,409.22	2,515.25	—
GARDNER . . .	—	—	—	—	—	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
39 Cities	\$1,408,834.51	\$23,732.31	\$1,385,102.20	\$283,516.80	\$362,810.52	\$738,774.88

¹ Deepening Neponset River.² Grade crossings.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1932.*

CITIES.	TOTALS	Serial Payments	PERCENTAGES		
			Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Serial
BOSTON	\$7,136,094.26	\$5,214,090.69	\$1,036,378.78	\$885,624.79	73.1
WORCESTER	1,687,700.00	1,677,700.00	10,000.00	—	99.4
SPRINGFIELD	1,189,500.00	1,189,500.00	—	—	100.0
FALL RIVER	1,220,000.00	1,220,000.00	—	—	100.0
CAMBRIDGE	941,501.65	1,893,700.00	—	47,801.65	94.9
NEW BEDFORD	1,014,000.00	1,014,000.00	—	—	100.0
SOMERVILLE	369,679.06	292,000.00	—	77,679.06	79.0
LYNN	762,574.76	742,200.00	5,000.00	15,374.76	97.3
LOWELL	733,570.00	733,570.00	—	—	100.0
LAWRENCE	619,942.11	607,250.00	2,800.00	9,892.11	98.0
QUINCY	937,591.25	840,500.00	—	97,091.25	89.6
NEWTON	555,238.16	493,000.00	2,000.00	60,238.16	88.8
BROCKTON	512,850.00	497,850.00	15,000.00	—	97.1
MEDFORD	313,511.80	472,750.00	3,000.00	37,761.80	92.1
MALEN	327,303.81	283,000.00	6,244.00	38,259.81	86.4
HOLYOKE	397,500.00	597,500.00	—	—	100.0
PITTSFIELD	396,500.00	396,500.00	—	—	100.0
HAYVERHILL	203,000.00	203,000.00	—	—	100.0
EVERETT	419,997.21	373,500.00	3,500.00	42,997.21	88.9
CHILSEA	233,190.80	197,950.00	4,508.00	30,732.80	84.9
CHICOPEE	429,750.00	429,750.00	—	—	100.0
SALEM	228,000.00	228,000.00	—	—	100.0
KITCHENBURG	233,700.00	233,700.00	—	—	100.0
WALTHAM	350,837.75	329,500.00	—	21,337.75	93.9
T. AUNTON	340,582.17	339,400.00	1,182.17	—	99.7
REVERE	330,079.92	308,700.00	—	21,379.92	93.5
BEVERLY	146,000.00	146,000.00	—	—	100.0
NORTHAMPTON	61,960.00	1,61,960.00	—	—	100.0
GLOUCESTER	243,375.00	243,375.00	—	—	100.0
MELROSE	235,238.97	217,500.00	—	17,738.97	92.5
LEOMINSTER	118,000.00	118,000.00	—	—	100.0
ATTLEBORO	112,500.00	102,500.00	10,000.00	—	91.1
NORTH ADAMS	101,045.00	101,045.00	—	—	100.0
PEABODY	131,000.00	131,000.00	—	—	100.0
WESTFIELD	156,600.00	156,600.00	—	—	100.0
WOBURN	200,424.47	195,500.00	—	4,924.47	97.5
GARDNER	71,500.00	71,500.00	—	—	100.0
MARLBOROUGH	161,000.00	161,000.00	—	—	100.0
NEWBURYPORT	117,500.00	117,500.00	—	—	100.0
39 Cities	\$24,142,538.15	\$21,634,090.69	\$1,099,612.95	\$1,408,834.51	89.6
					4.6
					5.8

¹ Includes \$1,960 paid Hampshire County on account of Connecticut River Bridge.

DIVISION E

CASH BALANCES

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1932						CASH AT END OF 1932					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	\$7,224,511.12	\$7,224,511.12	\$1,520,779.17	\$2,358.23	\$1,503,325.58	\$799,928.94	\$8,859,048.77	\$4,177,675.77	\$2,118,496.24	\$3,896.20	\$1,799,528.73	\$759,451.83
WORCESTER	1,064,251.34	903,923.44	83,944.26	1,601.55	28,798.54	45,983.55	1,665,723.45	1,570,875.40	16,836.53	649.74	64,786.50	12,575.28
SPRINGFIELD	2,053,235.26	2,037,060.81	—	—	16,174.45	—	1,237,785.80	1,223,299.55	—	—	14,486.25	—
FALL RIVER	460,228.16	445,024.10	2,046.21	—	4,490.21	8,667.64	101,758.07	88,294.35	173.77	—	3,583.73	9,706.22
CAMBRIDGE	597,781.86	525,562.26	59,704.42	.50	4,204.19	8,310.49	598,044.32	388,529.64	91,446.27	—	7,583.96	110,484.45
NEW BEDFORD	166,943.48	109,881.85	28,772.87	4,705.50	3,687.36	19,896.20	396,727.92	306,812.00	73,600.88	4,535.09	4,113.55	7,966.40
SOMERVILLE	383,331.43	380,514.32	—	—	1,805.13	1,011.98	405,011.36	401,235.76	—	—	2,636.01	1,149.50
LYNN	411,778.19	405,009.05	1,951.43	2,022.16	2,286.72	418.83	519,536.94	506,835.45	4,118.17	5,578.21	586.22	2,418.89
LOWELL	183,376.87	175,140.73	—	—	13.11	8,223.03	797,331.68	789,100.57	—	—	8.08	8,223.03
LAURENCE	651,869.83	651,869.83	—	—	—	—	638,076.81	638,076.81	—	—	—	—
QUINCY	335,499.32	312,005.81	—	5,529.64	8,779.81	9,184.06	168,637.95	146,477.89	—	2,545.63	10,206.24	9,408.19
NEWTON	674,585.39	564,974.34	1,269.29	11.25	108,330.51	—	350,537.46	306,041.92	1,140.08	52.72	43,322.74	1,223.60
BROCKTON	525,991.06	489,306.97	25,827.96	5,386.71	4,245.82	1,223.60	272,764.89	194,933.07	66,718.49	5,439.67	4,430.06	1,223.60
MEDFORD	687,472.54	679,828.08	432.68	532.73	2,572.28	4,806.23	545,086.16	525,278.88	1,048.66	9,325.02	3,097.91	5,735.69
MALDEN	414,707.08	400,134.26	—	—	3,310.84	1,806.23	1,477,316.61	1,453,309.07	1,179.24	1,087.32	998.75	742.23
BOLTON	891,226.74	875,558.46	9,372.47	—	1,610.80	14,057.45	288,639.22	272,828.49	—	—	1,238.51	13,952.22
PITTSFIELD	168,638.65	163,002.12	984.33	—	3,989.30	1,692.30	66,856.64	64,916.92	1,213.91	—	1,610.20	1,919.72
HAYENHILL	251,995.91	230,670.55	—	—	19,344.42	1,880.94	137,176.37	133,394.27	—	—	13,436.14	1,323.49
EVERETT	41,132.49	39,489.20	—	—	182.17	53,461.12	300,306.02	281,737.41	—	—	416.99	1,392.62
CHELSEA	303,713.34	251,795.46	—	—	605.67	53,312.21	288,000.13	286,196.52	—	—	852.06	50,225.30
CHICOPEE	227,872.69	216,930.32	—	795.58	8,302.48	1,844.31	269,533.71	261,485.11	—	864.82	5,277.97	1,905.81
SALEM	285,204.75	171,738.03	—	6,668.68	6,048.39	7,749.65	55,631.46	37,740.62	—	11,370.45	5,650.74	869.65
FITCHBURG	261,890.67	242,846.92	9,692.22	5,900.66	1,203.70	2,347.17	184,767.26	161,635.10	11,863.05	7,301.08	1,807.28	2,160.75
TAUNTON	232,828.43	200,548.85	11,531.68	9,194.59	—	11,553.31	255,880.25	216,518.99	13,779.32	9,945.85	—	13,636.09
REVERE	16,118.10	16,118.10	—	—	—	—	56,007.88	56,007.88	—	—	—	—
BEVERLY	102,146.01	102,002.94	—	—	75.72	67.35	71,371.55	70,198.80	—	—	891.91	280.84
NORTHAMPTON	47,653.83	44,749.73	—	346.45	2,557.65	—	49,053.30	44,634.00	—	414.83	4,004.47	148.80
GLoucester	199,907.66	199,043.92	—	—	124.94	138.80	67,897.01	67,545.24	—	—	202.97	148.80
MELROSE	183,078.77	177,707.99	—	4,410.55	533.63	426.60	402,401.08	397,060.11	—	3,637.20	414.27	669.50
LEOMINSTER	36,050.32	35,250.87	—	—	—	699.45	78,363.79	77,581.34	65.00	200.00	53.19	464.26
ATTLEBORO	176,597.04	167,597.04	100.00	—	1,322.51	28.75	119,389.66	107,411.87	9,653.34	—	2,295.70	28.75
PEABODY	68,629.81	67,722.01	—	—	—	907.80	91,121.50	90,238.66	—	—	—	882.84
NORTH ADAMS	166,776.10	149,880.34	—	—	—	16,895.76	56,841.99	56,841.99	—	—	165.43	18,639.18
WESTFORD	38,116.42	29,183.98	—	—	—	8,932.42	66,639.90	59,164.52	—	—	7,475.38	7,475.38
WOBURN	114,468.71	112,540.87	—	29.73	—	737.88	30,206.97	29,765.85	—	—	2,311.24	1,129.88
GARDNER	49,638.61	49,063.11	—	—	—	575.50	30,505.78	29,845.28	—	—	—	660.50
MARLBOROUGH	58,125.42	57,446.28	—	—	679.14	—	34,963.23	32,972.58	—	—	1,297.44	693.21
NEWBURYPORT	69,033.50	63,858.91	—	—	4,862.26	312.33	80,948.96	71,955.42	—	—	4,681.21	4,312.33
39 Cities	\$23,910,688.18	\$19,322,767.68	\$1,764,185.02	\$50,478.79	\$1,744,636.56	\$1,028,620.13	\$19,921,227.11	\$14,378,146.39	\$2,411,932.95	\$70,872.81	\$2,005,960.45	\$1,054,314.51

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1932

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.		Brookline POPULATION 47,490
REVENUE.		\$4,299,023.18
General		3,490,786.20
<i>Taxes</i>		<i>3,345,796.36</i>
Property, poll, and income		3,245,968.35
Corporation, bank, etc.		99,828.01
<i>Licenses and permits</i>		<i>4,170.60</i>
<i>Fines and forfeits</i>		<i>2,353.76</i>
<i>Grants and gifts</i>		<i>138,461.68</i>
For expenses		138,461.58
For outlays		—
All other		4.00
Commercial		808,236.98
<i>Special assessments</i>		<i>64,244.31</i>
To meet expenses		2,041.66
To meet outlays		52,202.65
<i>Privileges</i>		<i>142,848.99</i>
<i>Departmental</i>		<i>93,072.97</i>
General government		3,978.33
Protection of persons and property		6,482.86
Health and sanitation		11,604.61
Highways		6,358.90
Charities		47,740.22
Soldiers' benefits		1,027.00
Schools		5,059.40
Libraries		3,941.78
Recreation		6,612.15
Unclassified		267.72
<i>Public service enterprises</i>		<i>463,951.86</i>
Electric light		—
Water		463,951.86
All other		—
<i>Cemeteries</i>		<i>8,010.70</i>
<i>Interest</i>		<i>46,108.15</i>
On sinking funds		—
On trust and investment funds		4,514.32
All other		41,593.83
NON-REVENUE.		\$2,444,025.13
Offsets to outlays		5,538.36
<i>Departmental</i>		<i>1,485.00</i>
<i>Public service enterprises</i>		<i>4,053.36</i>
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		2,010,590.65
<i>Loans, general purposes</i>		<i>305,000.00</i>
<i>Loans, public service enterprises</i>		<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,700,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>—</i>
<i>Premiums</i>		<i>5,590.65</i>
Transfers		—
<i>From sinking funds</i>		<i>—</i>
<i>All other</i>		<i>—</i>
Refunds		7,299.32
Agency, trust, and investment		420,596.80
<i>Taxes and licenses for State</i>		<i>231,606.12</i>
<i>Taxes for county</i>		<i>141,763.27</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>47,227.41</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$4,304,561.54
Premiums		5,590.65
Municipal indebtedness		2,005,000.00
Transfers and refunds		7,299.32
Agency, trust, and investment		420,596.80
Total receipts		\$6,743,048.31
<i>Balance on hand, including funds</i>		<i>570,472.76</i>
GRAND TOTAL		\$7,313,521.07

Graded According to Population of 1930.

PAYMENTS.		Brookline POPULATION 47,490
Maintenance		\$3,474,726.43
<i>Departmental</i>		<i>3,227,462.85</i>
General government		179,063.02
Protection of persons and property		732,028.04
Health and sanitation		330,378.25
Highways		335,406.16
Charities		275,403.97
Soldiers' benefits		9,893.83
Schools		926,543.01
Libraries		71,974.96
Recreation		240,656.00
Pensions		38,225.56
Unclassified		87,890.05
<i>Public service enterprises</i>		<i>237,682.27</i>
Electric light		—
Water		237,682.27
All other		—
<i>Cemeteries</i>		<i>9,581.31</i>
Administration of trust funds		—
Interest		308,898.89
<i>Loans, general purposes</i>		<i>201,326.34</i>
<i>Loans, public service enterprises</i>		<i>107,572.55</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		901,444.98
<i>Departmental</i>		<i>880,004.00</i>
General government		918.00
Protection of persons and property		7,335.90
Health and sanitation		18,929.79
Highways		78,458.81
Charities		2,395.52
Schools		730,744.71
Libraries		—
Recreation		41,221.27
Unclassified		—
<i>Public service enterprises</i>		<i>21,440.98</i>
Electric light		—
Water		21,440.98
All other		—
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		1,884,597.16
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>1,484,597.16</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,400,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		—
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>—</i>
Refunds		7,299.32
Agency, trust, and investment		420,620.05
<i>Taxes and licenses for State</i>		<i>231,606.12</i>
<i>Taxes for county</i>		<i>141,763.27</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>47,250.66</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$3,783,625.32
Permanent debt (except from sinking funds)		1,484,597.16
Sinking fund requirements from revenue		—
Outlays		901,444.98
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		1,400,000.00
Transfers (except to sinking funds) and refunds		7,299.32
Agency, trust, and investment		420,620.05
Total payments		\$6,997,586.83
Balance on hand, including funds		316,934.24
GRAND TOTAL		\$7,313,521.07

¹ Includes \$875 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
REVENUE.	\$2,331,567.65	\$2,423,889.22	\$1,422,067.79	\$1,716,331.20
General	1,917,029.16	2,050,970.50	1,130,941.72	1,217,128.63
Taxes	1,850,258.06	1,994,164.97	1,060,643.75	1,172,751.95
Property, poll, and income	1,813,472.37	1,922,419.12	1,006,834.29	1,160,923.13
Corporation, bank, etc.	36,785.68	71,745.85	53,809.46	11,828.82
Licenses and permits	5,154.72	3,121.36	3,848.20	2,422.08
Fines and forfeits	3,267.92	1,082.95	343.25	1,275.25
Grants and gifts	58,002.57	52,581.22	66,106.52	40,556.34
For expenses	58,002.57	52,581.22	66,106.52	40,556.34
For outlays	—	—	—	—
All other	345.90	20.00	—	123.01
Commercial	414,538.49	372,918.72	291,126.07	499,202.57
Special assessments	70,673.82	27,431.60	9,439.78	35,708.78
To meet expenses	709.89	543.93	—	—
To meet outlays	69,963.93	26,887.67	9,439.78	35,708.78
Privileges	65,819.30	67,658.56	43,180.61	55,049.68
Departmental	43,915.33	64,869.60	91,717.32	31,370.43
General government	10,911.14	5,003.70	4,337.72	3,506.25
Protection of persons and property	259.32	605.11	344.48	156.40
Health and sanitation	7,383.13	11,622.04	22,382.53	4,424.71
Highways	846.21	55.74	438.74	—
Charities	17,152.29	42,268.82	56,798.03	17,480.40
Soldiers' benefits	993.00	1,022.50	686.10	366.00
Schools	3,036.36	3,040.17	5,840.62	2,325.20
Libraries	1,663.40	1,165.39	835.30	1,017.50
Recreation	5.00	—	19.26	—
Unclassified	1,665.48	86.03	34.54	2,094.02
Public service enterprises	162,729.31	179,762.49	109,860.59	351,782.61
Electric light	—	—	—	238,082.45
Water	162,729.31	179,762.49	109,860.59	113,700.16
All other	—	—	—	—
Cemeteries	18,974.15	5,214.88	5,430.10	3,430.02
Interest	52,426.58	37,981.69	31,497.67	21,861.10
On sinking funds	3,977.56	—	—	1,790.88
On trust and investment funds	9,794.41	688.75	4,667.73	—
All other	38,654.61	37,292.94	26,829.94	20,070.22
NON-REVENUE.	\$1,980,516.77	\$2,458,217.21	\$1,213,110.85	\$1,062,415.69
Offsets to outlays	30,484.14	19,177.04	38,302.14	33,960.61
Departmental	23,485.94	17,706.81	24,515.52	27,021.02
Public service enterprises	1,998.20	1,470.83	13,786.62	6,879.59
Cemeteries	—	—	—	—
Municipal indebtedness	1,607,909.70	2,260,004.00	1,050,000.00	815,075.00
Loans, general purposes	50,000.00	40,000.00	—	—
Loans, public service enterprises	—	—	—	16,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,550,000.00	2,220,000.00	1,050,000.00	800,000.00
Unpaid warrants or orders, current year	7,906.10	—	—	—
Premiums	3.60	4.00	—	75.00
Transfers	12,000.00	429.58	4,309.11	42,682.79
From sinking funds	—	—	—	20,000.00
All other	12,000.00	429.58	4,309.11	22,682.79
Refunds	7,613.17	6,870.62	2,979.99	5,969.17
Agency, trust, and investment	322,509.76	171,735.97	117,519.61	164,788.12
Taxes and licenses for State	96,901.44	86,798.61	55,363.50	68,996.87
Taxes for county	85,201.09	76,222.28	49,090.66	61,875.70
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	136,311.43	8,210.68	12,872.85	31,860.63
All other	3,595.80	504.40	192.60	2,054.86
RECAPITULATION.				
Revenue and offsets to outlays	\$2,362,051.79	\$2,443,066.26	\$1,460,369.93	\$1,750,231.81
Premiums	3.60	4.00	—	75.00
Municipal indebtedness	1,607,906.10	2,260,000.00	1,050,000.00	815,000.00
Transfers and refunds	19,613.17	7,300.20	7,289.10	48,651.96
Agency, trust, and investment	322,509.76	171,735.97	117,519.61	164,788.12
Total receipts	\$4,312,084.42	\$4,882,106.43	\$2,635,178.64	\$2,778,746.89
Balance on hand, including funds	\$1,801.01	148,119.02	120,708.34	102,459.76
GRAND TOTAL	\$4,343,885.43	\$5,030,225.45	\$2,755,886.98	\$2,881,206.64

¹ Includes \$10 from administration of trust funds.² Includes \$11 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Framingham POPULATION 22,210	Belmont POPULATION 21,748
Maintenance	\$1,713,367.94	\$1,849,007.67	\$1,134,375.77	\$1,321,198.93
Departmental	1,632,645.59	1,773,068.23	1,063,830.52	1,065,753.36
General government	108,714.97	105,180.86	62,350.61	71,426.00
Protection of persons and property	272,169.48	255,988.78	164,424.36	192,551.60
Health and sanitation	172,016.88	184,561.95	91,840.26	111,425.59
Highways	118,907.31	159,608.39	108,757.66	106,737.47
Charities	107,569.02	332,082.74	196,840.18	54,033.23
Soldiers' benefits	20,763.96	35,167.41	23,064.43	9,125.22
Schools	677,053.93	552,502.14	376,417.90	421,754.19
Libraries	31,722.06	35,662.35	24,779.42	19,274.32
Recreation	50,915.00	46,449.80	4,482.01	40,241.65
Pensions	12,019.82	9,911.70	4,155.08	3,559.40
Unclassified	60,793.16	55,949.11	6,718.61	35,624.69
Public service enterprises	59,279.58	60,458.85	61,929.04	247,605.88
Electric light	—	—	—	206,520.75
Water	59,279.58	60,498.85	61,929.04	40,985.13
All other	—	—	—	—
Cemeteries	21,424.77	15,443.59	8,520.61	7,928.69
Administration of trust funds	18.00	—	96.60	11.00
Interest	158,882.93	208,771.85	110,089.12	114,997.34
Loans, general purposes	110,436.52	170,353.85	93,644.12	81,699.29
Loans, public service enterprises	48,446.41	38,418.00	16,445.00	33,298.05
Loans, cemeteries	—	—	—	—
Outlays	541,910.94	364,825.49	88,107.30	261,658.18
Departmental	492,709.68	322,044.14	69,141.03	194,306.01
General government	—	67,155.38	—	—
Protection of persons and property	3,493.43	—	—	—
Health and sanitation	95,809.37	70,991.90	11,063.82	57,643.52
Highways	145,318.77	163,090.59	40,118.40	80,977.33
Charities	—	9,203.46	—	—
Schools	223,443.12	1,354.73	17,337.40	35,366.02
Libraries	8.88	—	—	—
Recreation	24,536.11	10,248.08	621.41	20,091.23
Unclassified	100.00	—	—	227.91
Public service enterprises	46,205.61	42,781.35	18,966.27	67,352.17
Electric light	—	—	—	39,045.75
Water	46,205.61	42,781.35	18,966.27	28,306.42
All other	—	—	—	—
Cemeteries	2,995.65	—	—	—
Municipal indebtedness	1,509,212.06	2,328,075.67	1,189,400.00	811,449.58
From sinking funds	—	—	—	20,000.00
From revenue and other sources	237,990.74	278,075.67	189,400.00	191,449.58
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,250,000.00	2,050,000.00	1,000,000.00	600,000.00
Warrants or orders, previous years	21,221.32	—	—	—
Transfers	12,000.00	429.58	4,309.11	42,682.79
To sinking funds from revenue	2,000.00	—	—	1,127.33
All other	10,000.00	429.58	4,309.11	41,555.46
Refunds	7,613.17	6,870.62	2,979.99	5,969.17
Agency, trust, and investment	334,662.06	172,779.77	117,036.16	144,876.09
Taxes and licenses for State	96,901.44	86,798.61	55,363.60	68,996.87
Taxes for county	85,201.09	76,222.28	49,090.66	61,875.70
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	149,021.93	9,264.48	12,401.40	12,678.52
All other	3,537.60	494.40	180.60	1,325.00
RECAPITULATION.				
Maintenance and interest	\$1,872,250.87	\$2,057,779.52	\$1,244,464.89	\$1,436,196.27
Permanent debt (except from sinking funds)	237,990.74	278,075.67	189,400.00	191,449.58
Sinking fund requirements from revenue	2,000.00	—	—	1,127.33
Outlays	541,910.94	364,825.49	88,107.30	261,658.18
Permanent debt from sinking funds	—	—	—	20,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,271,221.32	2,050,000.00	1,000,000.00	600,000.00
Transfers (except to sinking funds) and refunds	17,613.17	7,300.20	7,289.10	47,524.63
Agency, trust, and investment	334,662.06	172,779.77	117,036.16	144,876.09
Total payments	\$4,277,649.10	\$4,930,760.65	\$2,646,297.45	\$2,702,832.08
Balance on hand, including funds	66,236.33	99,464.80	109,589.53	178,374.66
GRAND TOTAL	\$4,343,885.43	\$5,030,225.45	\$2,755,886.98	\$2,881,206.64

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
REVENUE.	\$886,395.23	\$1,447,981.33	\$836,029.37	\$1,103,159.24
General	737,709.80	1,239,032.84	676,910.85	920,411.84
<i>Taxes</i>	<i>685,116.92</i>	<i>1,176,531.18</i>	<i>649,885.35</i>	<i>885,871.93</i>
Property, poll, and income	668,891.08	1,078,129.12	643,763.91	836,281.46
Corporation, bank, etc.	16,224.84	98,402.06	6,121.44	49,590.52
<i>Licenses and permits</i>	<i>1,477.35</i>	<i>2,362.00</i>	<i>1,847.50</i>	<i>1,184.54</i>
<i>Fines and forfeits</i>	<i>249.45</i>	<i>1,132.97</i>	<i>463.19</i>	<i>1,383.88</i>
<i>Grants and gifts</i>	<i>50,867.08</i>	<i>59,006.69</i>	<i>24,714.81</i>	<i>31,971.44</i>
For expenses	50,867.08	59,006.69	24,714.81	31,971.44
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	148,685.43	208,948.49	159,118.52	182,747.40
<i>Special assessments</i>	<i>898.82</i>	<i>1,498.00</i>	<i>6,707.52</i>	<i>615.00</i>
To meet expenses	122.15	1,487.00	—	—
To meet outlays	776.67	11.00	6,707.52	615.00
<i>Privileges</i>	<i>24,862.79</i>	<i>33,405.34</i>	<i>25,559.86</i>	<i>28,301.09</i>
<i>Departmental</i>	<i>40,254.41</i>	<i>64,394.74</i>	<i>15,760.35</i>	<i>42,439.21</i>
General government	1,263.42	1,702.15	251.00	1,651.35
Protection of persons and property	275.00	473.05	99.63	212.63
Health and sanitation	1,721.31	662.85	926.14	2,629.88
Highways	9.30	1,759.81	1,355.28	1,925.42
Charities	34,518.25	50,268.17	10,485.80	34,050.88
Soldiers' benefits	869.25	2,537.75	560.00	595.90
Schools	1,522.52	6,087.95	875.67	812.09
Libraries	—	782.05	565.39	559.06
Recreation	—	9.00	—	2.00
Unclassified	75.36	111.96	641.44	—
<i>Public service enterprises</i>	<i>67,531.28</i>	<i>89,608.64</i>	<i>92,288.44</i>	<i>98,080.86</i>
Electric light	—	—	—	—
Water	67,531.28	89,304.64	92,288.44	98,080.86
All other	—	304.00	—	—
<i>Cemeteries</i>	<i>2,097.02</i>	<i>—</i>	<i>9,576.18</i>	<i>—</i>
<i>Interest</i>	<i>13,041.11</i>	<i>20,041.77</i>	<i>9,226.17</i>	<i>13,311.24</i>
On sinking funds	—	—	—	1,408.17
On trust and investment funds	1,254.92	3,574.71	—	703.22
All other	11,786.19	16,467.06	9,226.17	11,199.85
NON-REVENUE.	\$1,282,187.58	\$1,390,698.18	\$418,886.06	\$1,178,328.37
Offsets to outlays	5,715.86	5,377.24	170.00	12,756.64
<i>Departmental</i>	<i>5,333.33</i>	<i>705.00</i>	<i>170.00</i>	<i>12,756.64</i>
<i>Public service enterprises</i>	<i>382.53</i>	<i>4,672.24</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,151,440.00	1,238,000.00	370,000.00	1,000,000.00
<i>Loans, general purposes</i>	<i>15,000.00</i>	<i>38,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>6,440.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,130,000.00</i>	<i>1,200,000.00</i>	<i>370,000.00</i>	<i>1,000,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	30,202.36	11,567.98	—	751.13
<i>From sinking funds</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	5,202.36	11,567.98	—	751.13
Refunds	1,459.98	4,404.30	2,064.39	1,752.41
Agency, trust, and investment	93,369.38	131,348.66	46,651.67	163,068.19
<i>Taxes and licenses for State</i>	<i>35,640.00</i>	<i>70,057.50</i>	<i>40,039.18</i>	<i>44,559.50</i>
<i>Taxes for county</i>	<i>28,048.00</i>	<i>41,308.08</i>	<i>—</i>	<i>48,415.98</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>29,642.38</i>	<i>18,423.68</i>	<i>6,612.49</i>	<i>69,950.71</i>
All other	59.00	1,559.40	—	142.00
RECAPITULATION.				
Revenue and offsets to outlays	\$892,111.09	\$1,453,358.57	\$836,199.37	\$1,115,915.88
Premiums	—	—	—	—
Municipal indebtedness	1,151,440.00	1,238,000.00	370,000.00	1,000,000.00
Transfers and refunds	31,662.34	15,972.28	2,064.39	2,503.54
Agency, trust, and investment	93,369.38	131,348.66	46,651.67	163,068.19
Total receipts	\$2,168,582.81	\$2,838,679.51	\$1,254,915.43	\$2,281,487.61
Balance on hand, including funds	58,315.11	213,747.38	166,039.24	110,742.09
GRAND TOTAL	\$2,226,897.92	\$3,052,426.89	\$1,420,954.67	\$2,392,229.70

Graded According to Population of 1930 — Continued.

PAYMENTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
Maintenance	\$824,458.79	\$1,208,736.96	\$642,096.48	\$900,310.18
<i>Departmental</i>	<i>773,055.87</i>	<i>1,154,521.94</i>	<i>589,456.27</i>	<i>850,516.87</i>
General government	42,387.89	59,620.66	36,156.25	47,121.81
Protection of persons and property	107,820.81	150,247.42	89,548.90	111,642.27
Health and sanitation	53,166.53	64,366.08	54,390.56	40,575.88
Highways	109,985.38	140,682.83	55,826.01	79,033.31
Charities	146,247.70	232,671.01	30,872.27	180,402.10
Soldiers' benefits	24,262.17	20,451.38	12,019.34	47,838.83
Schools	279,262.97	422,553.95	269,737.82	318,757.05
Libraries	—	23,765.02	9,163.44	13,026.86
Recreation	5,443.28	29,801.38	20,732.64	5,133.50
Pensions	866.46	2,105.00	910.00	3,533.57
Unclassified	3,612.68	8,257.21	10,099.04	3,451.69
<i>Public service enterprises</i>	<i>47,488.13</i>	<i>54,215.02</i>	<i>43,825.47</i>	<i>49,793.31</i>
Electric light	—	—	—	—
Water	47,488.13	53,718.52	43,825.47	49,793.31
All other	—	496.50	—	—
<i>Cemeteries</i>	<i>3,914.79</i>	<i>—</i>	<i>8,814.74</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	58,023.79	98,155.50	59,920.54	77,141.40
<i>Loans, general purposes</i>	<i>52,052.56</i>	<i>92,189.25</i>	<i>36,849.54</i>	<i>72,986.40</i>
<i>Loans, public service enterprises</i>	<i>5,971.23</i>	<i>5,966.25</i>	<i>23,071.00</i>	<i>4,155.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	131,313.89	151,668.86	35,226.82	70,057.13
<i>Departmental</i>	<i>90,420.56</i>	<i>115,742.16</i>	<i>30,037.56</i>	<i>44,474.23</i>
General government	225.00	1,311.04	—	—
Protection of persons and property	150.00	—	2,006.95	—
Health and sanitation	119.95	6,080.05	5,744.28	15,159.62
Highways	60,330.70	39,817.26	21,708.75	26,228.70
Charities	—	—	—	—
Schools	4,351.36	62,771.41	442.63	2,664.08
Libraries	—	—	—	—
Recreation	25,243.55	5,762.40	134.95	421.83
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>39,893.33</i>	<i>35,926.70</i>	<i>—</i>	<i>25,582.90</i>
Electric light	—	—	—	—
Water	39,893.33	35,926.70	—	25,582.90
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,000.00</i>	<i>—</i>	<i>5,189.26</i>	<i>—</i>
Municipal indebtedness	1,049,500.00	1,156,751.29	533,364.48	1,065,500.00
<i>From sinking funds</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>89,500.00</i>	<i>156,751.29</i>	<i>113,364.48</i>	<i>120,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>935,000.00</i>	<i>1,000,000.00</i>	<i>420,000.00</i>	<i>945,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	30,202.36	11,567.98	—	751.13
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>30,202.36</i>	<i>11,567.98</i>	<i>—</i>	<i>751.13</i>
Refunds	1,459.98	4,404.30	2,064.39	1,752.41
Agency, trust, and investment	67,421.94	132,738.79	46,579.77	165,942.91
<i>Taxes and licenses for State</i>	<i>35,640.00</i>	<i>70,057.50</i>	<i>40,039.18</i>	<i>44,559.50</i>
<i>Taxes for county</i>	<i>28,048.00</i>	<i>41,308.08</i>	<i>—</i>	<i>48,415.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,694.94</i>	<i>19,874.41</i>	<i>6,540.59</i>	<i>72,825.43</i>
<i>All other</i>	<i>39.00</i>	<i>1,498.80</i>	<i>—</i>	<i>142.00</i>
RECAPITULATION.				
Maintenance and interest	\$882,482.58	\$1,306,892.46	\$702,017.02	\$977,451.58
Permanent debt (except from sinking funds)	89,500.00	156,751.29	113,364.48	120,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	131,313.89	151,668.86	35,226.82	70,057.13
Permanent debt from sinking funds	25,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	935,000.00	1,000,000.00	420,000.00	945,000.00
Transfers (except to sinking funds) and refunds	31,662.34	15,972.28	2,064.39	2,503.54
Agency, trust, and investment	67,421.94	132,738.79	46,579.77	165,942.91
Total payments	\$2,162,380.75	\$2,764,023.68	\$1,319,252.48	\$2,281,455.16
Balance on hand, including funds	64,517.17	288,403.21	101,702.19	110,774.54
GRAND TOTAL	\$2,226,897.92	\$3,052,426.89	\$1,420,954.67	\$2,392,229.70

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
REVENUE.	\$1,296,037.74	\$1,287,463.22	\$1,249,567.43	\$932,105.17
General	1,004,184.35	783,322.21	782,891.23	739,356.40
Taxes	971,632.32	765,466.22	755,853.64	707,896.46
Property, poll, and income	929,533.13	740,912.75	725,812.01	665,680.14
Corporation, bank, etc.	42,099.19	14,543.47	30,041.63	42,215.31
Licenses and permits	367.60	1,173.00	1,362.00	1,933.94
Fines and forfeits	204.86	915.60	443.50	610.24
Grants and gifts	31,979.67	25,777.49	25,232.09	28,916.77
For expenses	31,979.67	25,777.49	25,232.09	28,916.77
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	291,853.39	504,141.01	466,676.20	192,748.77
Special assessments	41,521.14	25,380.02	4,503.62	2,432.63
To meet expenses	10,625.49	2,258.39	625.50	—
To meet outlays	30,895.65	23,121.63	3,878.12	2,432.53
Privileges	46,871.55	23,002.24	29,232.76	28,300.16
Departmental	19,304.20	39,167.69	32,136.93	46,376.47
General government	398.65	144.50	2,451.55	1,268.05
Protection of persons and property	3,219.51	299.97	174.52	351.14
Health and sanitation	2,101.71	3,007.97	1,236.42	4,090.72
Highways	1,522.64	210.04	40.10	378.52
Charities	6,483.70	12,067.66	26,103.26	28,075.71
Soldiers' benefits	622.00	1,094.50	596.25	1,392.34
Schools	3,483.52	21,535.44	971.29	8,005.86
Libraries	1,269.45	758.80	524.33	598.16
Recreation	—	—	—	485.00
Unclassified	1203.02	38.81	39.21	1,729.97
Public service enterprises	150,655.46	398,081.86	380,175.72	103,184.47
Electric light	—	308,161.07	289,535.76	—
Water	150,655.46	89,920.79	90,639.96	70,846.69
All other	—	—	—	32,337.78
Cemeteries	16,295.78	1,100.25	127.00	—
Interest	17,205.26	17,418.95	20,500.17	12,456.14
On sinking funds	—	—	—	—
On trust and investment funds	2,325.56	1,615.45	3,423.41	3,544.36
All other	14,879.70	15,803.50	17,076.76	8,911.78
NON-REVENUE.	\$1,001,549.25	\$807,287.34	\$725,461.17	\$730,900.90
Offsets to outlays	—	534.12	114.74	9,103.96
Departmental	—	478.64	114.74	9,103.96
Public service enterprises	—	55.48	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	\$69,000.00	695,000.00	658,123.75	604,801.78
Loans, general purposes	9,000.00	—	33,000.00	39,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	560,000.00	695,000.00	625,000.00	565,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	123.75	301.78
Transfers	1,050.41	19,070.27	1,259.14	3,059.98
From sinking funds	—	—	—	—
All other	1,050.41	19,070.27	1,259.14	3,059.98
Refunds	2,576.27	2,550.40	2,648.23	3,172.02
Agency, trust, and investment	128,922.57	90,132.55	63,315.31	110,763.16
Taxes and licenses for State	53,814.91	36,511.94	40,153.00	42,852.00
Taxes for county	31,566.21	31,816.21	22,899.73	67,431.64
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	42,249.45	20,077.00	262.58	283.42
All other	1,292.00	1,727.40	—	196.20
RECAPITULATION.				
Revenue and offsets to outlays	\$1,296,037.74	\$1,287,997.34	\$1,249,682.17	\$941,209.13
Premiums	—	—	123.75	301.78
Municipal indebtedness	869,000.00	695,000.00	658,000.00	604,500.00
Transfers and refunds	3,626.68	21,620.67	3,907.37	6,232.00
Agency, trust, and investment	128,922.57	90,132.55	63,315.31	110,763.16
Total receipts	\$2,297,586.99	\$2,094,750.56	\$1,975,028.60	\$1,663,006.07
Balance on hand, including funds	88,067.83	157,667.07	270,469.15	58,009.19
GRAND TOTAL	\$2,385,654.82	\$2,252,417.63	\$2,245,497.75	\$1,719,015.26

¹ Includes \$100.97 from administration of trust funds.² Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
Maintenance	\$928,578.25	\$996,297.72	\$994,858.56	\$815,248.75
<i>Departmental</i>	<i>842,165.36</i>	<i>732,609.25</i>	<i>738,313.38</i>	<i>745,708.43</i>
General government	51,399.69	29,905.56	49,103.74	34,028.53
Protection of persons and property	184,912.20	93,172.24	94,104.43	57,039.00
Health and sanitation	71,180.54	45,928.58	35,440.31	35,130.98
Highways	109,176.06	76,268.39	71,368.95	101,779.33
Charities	20,309.24	107,737.06	116,031.01	155,663.34
Soldiers' benefits	6,475.21	35,366.22	15,507.60	31,514.11
Schools	310,284.67	290,737.57	302,159.12	297,651.53
Libraries	24,446.44	25,349.79	13,390.15	13,822.22
Recreation	23,850.19	19,525.74	17,529.45	10,694.03
Pensions	12,537.51	—	2,250.00	—
Unclassified	27,593.61	8,618.10	21,428.62	8,385.36
<i>Public service enterprises</i>	<i>61,890.16</i>	<i>262,409.13</i>	<i>255,186.14</i>	<i>69,399.92</i>
Electric light	—	122,269.34	208,399.19	—
Water	61,890.16	38,139.79	46,786.95	37,062.14
All other	—	—	—	32,337.78
<i>Cemeteries</i>	<i>24,421.76</i>	<i>1,279.34</i>	<i>1,280.84</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>100.97</i>	<i>—</i>	<i>78.20</i>	<i>140.40</i>
Interest	\$4,561.95	\$6,737.79	\$8,500.69	\$3,167.32
<i>Loans, general purposes</i>	<i>60,352.84</i>	<i>63,136.54</i>	<i>76,420.69</i>	<i>29,273.57</i>
<i>Loans, public service enterprises</i>	<i>34,209.11</i>	<i>13,601.25</i>	<i>2,080.00</i>	<i>3,893.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	\$239,412.62	\$127,754.15	\$261,409.01	\$106,392.55
<i>Departmental</i>	<i>183,696.02</i>	<i>43,484.03</i>	<i>134,828.10</i>	<i>98,047.09</i>
General government	3,661.66	—	1,316.45	—
Protection of persons and property	11,223.00	—	3,740.98	720.54
Health and sanitation	90,831.97	20,130.88	48,356.71	9,201.83
Highways	71,469.35	20,294.76	78,945.99	88,124.72
Charities	—	—	—	—
Schools	148.00	2,816.97	2,467.97	—
Libraries	4,951.19	—	—	—
Recreation	1,410.85	241.42	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>55,716.60</i>	<i>82,271.70</i>	<i>126,480.91</i>	<i>8,345.46</i>
Electric light	—	172,659.14	112,019.59	—
Water	55,716.60	9,612.56	14,461.32	8,345.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,998.42</i>	<i>100.00</i>	<i>—</i>
Municipal indebtedness	\$12,043.80	\$15,754.52	\$709,163.94	\$624,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>137,043.80</i>	<i>140,754.52</i>	<i>134,163.94</i>	<i>59,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>675,000.00</i>	<i>675,000.00</i>	<i>575,000.00</i>	<i>565,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	\$1,050.41	\$19,070.27	\$1,259.14	\$3,059.98
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,050.41</i>	<i>19,070.27</i>	<i>1,259.14</i>	<i>3,059.98</i>
Refunds	\$2,576.27	\$2,550.40	\$2,648.23	\$3,172.02
Agency, trust, and investment	\$133,133.10	\$9,001.02	\$63,138.34	\$111,126.24
<i>Taxes and licenses for State</i>	<i>53,814.91</i>	<i>36,511.94</i>	<i>40,153.00</i>	<i>42,852.00</i>
<i>Taxes for county</i>	<i>31,566.21</i>	<i>31,816.21</i>	<i>22,899.73</i>	<i>67,431.54</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>46,459.98</i>	<i>18,983.27</i>	<i>85.61</i>	<i>646.50</i>
<i>All other</i>	<i>1,292.00</i>	<i>1,689.60</i>	<i>—</i>	<i>196.20</i>
RECAPITULATION.				
Maintenance and interest	\$1,023,140.20	\$1,073,035.51	\$1,073,359.25	\$848,416.07
Permanent debt (except from sinking funds)	137,043.80	140,754.52	134,163.94	59,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	239,412.62	127,754.15	261,409.01	106,392.55
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	675,000.00	675,000.00	575,000.00	565,000.00
Transfers (except to sinking funds) and refunds	3,626.68	21,620.67	3,907.37	6,232.00
Agency, trust, and investment	133,133.10	89,001.02	63,138.34	111,126.24
Total payments	\$2,211,356.40	\$2,127,165.87	\$2,110,977.91	\$1,696,166.86
<i>Balance on hand, including funds</i>	<i>174,298.42</i>	<i>125,251.76</i>	<i>134,519.84</i>	<i>22,848.40</i>
GRAND TOTAL	\$2,385,654.82	\$2,252,417.63	\$2,245,497.75	\$1,719,015.26

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
REVENUE.	\$1,058,255.79	\$1,298,351.14	\$627,150.33	\$636,630.71
General	940,518.06	901,493.77	545,410.61	532,384.62
<i>Taxes</i>	<i>918,829.84</i>	<i>871,077.29</i>	<i>526,198.49</i>	<i>515,000.00</i>
Property, poll, and income	901,763.38	816,906.45	514,045.52	506,491.02
Corporation, bank, etc.	12,066.46	54,170.84	12,152.97	8,508.98
<i>Licenses and permits</i>	<i>645.00</i>	<i>1,157.90</i>	<i>1,867.00</i>	<i>821.50</i>
<i>Fines and forfeits</i>	<i>1,559.20</i>	<i>1,485.00</i>	<i>236.04</i>	<i>1,346.00</i>
<i>Grants and gifts</i>	<i>24,584.02</i>	<i>26,888.05</i>	<i>17,109.08</i>	<i>15,217.12</i>
For expenses	24,584.02	26,888.05	17,109.08	15,217.12
For outlays	—	—	—	—
<i>All other</i>	—	<i>885.53</i>	—	—
Commercial	117,737.73	396,857.37	81,739.72	104,246.09
<i>Special assessments</i>	<i>12,648.47</i>	<i>11,764.62</i>	<i>4,134.14</i>	<i>2,360.03</i>
To meet expenses	—	480.35	—	775.10
To meet outlays	12,548.47	11,284.27	4,134.14	1,584.93
<i>Privileges</i>	<i>24,319.93</i>	<i>22,237.22</i>	<i>17,677.02</i>	<i>16,557.61</i>
<i>Departmental</i>	<i>58,271.20</i>	<i>35,783.61</i>	<i>40,378.73</i>	<i>30,001.27</i>
General government	2,034.89	2,757.69	3,606.32	699.50
Protection of persons and property	577.48	1,233.49	166.21	326.47
Health and sanitation	1,612.68	6,319.69	1,445.39	1,744.06
Highways	16.50	1,042.32	133.84	15.20
Charities	32,779.08	8,717.33	30,188.85	25,406.19
Soldiers' benefits	1,255.47	—	904.50	990.00
Schools	19,075.27	14,552.61	3,743.23	604.46
Libraries	741.18	595.08	143.39	60.03
Recreation	88.25	565.40	—	—
Unclassified	90.40	—	47.00	155.36
<i>Public service enterprises</i>	—	<i>305,414.16</i>	—	<i>37,683.91</i>
Electric light	—	228,790.27	—	—
Water	—	76,623.89	—	37,683.91
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,437.91</i>	<i>7,318.20</i>	<i>1,912.55</i>	<i>6,586.90</i>
<i>Interest</i>	<i>18,160.22</i>	<i>14,339.66</i>	<i>17,637.28</i>	<i>11,057.47</i>
On sinking funds	—	—	—	—
On trust and investment funds	8,162.68	41.25	158.05	91.37
All other	9,997.54	14,298.31	17,479.23	10,966.10
NON-REVENUE.	\$729,280.07	\$944,899.50	\$560,496.77	\$592,847.84
Offsets to outlays	1,900.00	25,713.32	29,599.05	10,548.96
<i>Departmental</i>	<i>1,900.00</i>	<i>25,713.32</i>	<i>29,599.05</i>	<i>10,548.96</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	636,530.45	825,133.72	448,878.42	525,154.83
<i>Loans, general purposes</i>	—	<i>57,700.00</i>	<i>8,000.00</i>	<i>100,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>635,000.00</i>	<i>750,000.00</i>	<i>400,000.00</i>	<i>425,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>1,520.45</i>	<i>17,271.99</i>	<i>40,850.64</i>	—
<i>Premiums</i>	<i>10.00</i>	<i>161.73</i>	<i>27.78</i>	<i>154.83</i>
Transfers	5,366.90	525.25	50.30	1,138.18
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>5,366.90</i>	<i>525.25</i>	<i>50.30</i>	<i>1,138.18</i>
Refunds	1,198.17	4,513.84	2,219.98	2,613.25
Agency, trust, and investment	84,284.55	89,013.37	79,749.02	53,392.62
<i>Taxes and licenses for State</i>	<i>38,261.50</i>	<i>42,337.48</i>	<i>26,715.50</i>	<i>25,483.00</i>
<i>Taxes for county</i>	<i>22,203.89</i>	<i>24,544.47</i>	<i>28,118.00</i>	<i>20,246.57</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>23,676.36</i>	<i>17,979.85</i>	<i>24,232.12</i>	<i>6,056.15</i>
<i>All other</i>	<i>142.80</i>	<i>4,151.67</i>	<i>683.40</i>	<i>1,606.90</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,060,155.79	\$1,324,064.46	\$656,749.38	\$647,179.67
Premiums	10.00	161.73	27.78	154.83
Municipal indebtedness	636,520.45	824,971.99	448,850.64	525,000.00
Transfers and refunds	6,565.07	5,039.09	2,270.28	3,751.43
Agency, trust, and investment	84,284.55	89,013.37	79,749.02	53,392.62
Total receipts	\$1,787,535.86	\$2,243,250.64	\$1,187,647.10	\$1,229,478.55
Balance on hand, including funds	<i>252,407.29</i>	<i>111,047.19</i>	<i>33,231.19</i>	<i>11,879.41</i>
GRAND TOTAL	\$2,039,943.15	\$2,354,297.83	\$1,220,878.29	\$1,241,357.96

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
Maintenance	\$871,463.56	\$990,933.73	\$553,658.87	\$571,421.42
<i>Departmental</i>	<i>858,364.28</i>	<i>801,640.42</i>	<i>550,476.82</i>	<i>527,165.44</i>
General government	39,972.50	86,962.32	29,587.40	48,903.73
Protection of persons and property	119,119.21	95,380.54	57,666.57	66,505.87
Health and sanitation	44,752.61	58,660.42	29,363.54	25,548.83
Highways	90,243.76	64,387.03	48,683.90	45,059.16
Charities	176,339.21	91,884.60	132,855.15	78,177.63
Soldiers' benefits	26,533.54	24,870.20	38,778.94	29,951.40
Schools	313,293.68	343,051.10	201,074.52	202,481.61
Libraries	18,754.17	17,806.44	4,453.47	6,091.94
Recreation	19,154.83	8,844.82	3,444.53	10,568.34
Pensions	2,225.18	2,504.34	—	2,324.80
Unclassified	7,875.59	7,288.61	4,568.80	11,552.13
<i>Public service enterprises</i>	<i>—</i>	<i>182,931.30</i>	<i>—</i>	<i>38,656.72</i>
Electric light	—	154,289.00	—	—
Water	—	28,642.30	—	38,656.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>13,188.80</i>	<i>6,362.01</i>	<i>3,182.05</i>	<i>5,599.26</i>
<i>Administration of trust funds</i>	<i>10.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	46,713.78	84,455.85	20,922.00	25,836.13
<i>Loans, general purposes</i>	<i>46,713.78</i>	<i>82,110.85</i>	<i>20,922.00</i>	<i>24,069.88</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,345.00</i>	<i>—</i>	<i>1,766.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	304,368.08	141,938.14	39,138.74	39,028.64
<i>Departmental</i>	<i>304,368.08</i>	<i>116,414.66</i>	<i>39,138.74</i>	<i>34,587.05</i>
General government	3,000.00	—	—	—
Protection of persons and property	2,078.96	—	—	—
Health and sanitation	15,127.94	67,408.31	490.62	571.20
Highways	30,533.51	30,626.19	38,648.12	16,002.31
Charities	—	—	—	—
Schools	253,547.15	3,830.16	—	17,979.04
Libraries	—	200.00	—	34.50
Recreation	—	—	—	—
Unclassified	80.52	14,350.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>17,814.22</i>	<i>—</i>	<i>4,441.59</i>
Electric light	—	11,592.71	—	—
Water	—	6,221.51	—	4,441.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>7,709.26</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	594,025.26	852,283.16	525,000.00	426,030.54
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>134,025.26</i>	<i>188,734.61</i>	<i>35,000.00</i>	<i>26,030.54</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>460,000.00</i>	<i>651,600.00</i>	<i>490,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>11,948.55</i>	<i>—</i>	<i>—</i>
Transfers	5,366.90	525.25	50.30	1,138.18
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,366.90</i>	<i>525.25</i>	<i>50.30</i>	<i>1,138.18</i>
Refunds	1,198.17	4,513.84	2,219.98	2,613.25
Agency, trust, and investment	84,969.90	86,474.34	79,888.40	53,522.62
<i>Taxes and licenses for State</i>	<i>58,261.50</i>	<i>42,337.48</i>	<i>26,715.50</i>	<i>25,483.00</i>
<i>Taxes for county</i>	<i>22,203.89</i>	<i>24,544.47</i>	<i>28,118.00</i>	<i>20,246.67</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,379.71</i>	<i>15,877.94</i>	<i>24,371.50</i>	<i>6,186.15</i>
<i>All other</i>	<i>124.80</i>	<i>3,714.45</i>	<i>683.40</i>	<i>1,606.90</i>
RECAPITULATION.				
Maintenance and interest	\$918,177.34	\$1,075,389.58	\$574,580.87	\$597,257.55
Permanent debt (except from sinking funds)	134,025.26	188,734.61	35,000.00	26,030.54
Sinking fund requirements from revenue	—	—	—	—
Outlays	304,368.08	141,938.14	39,138.74	39,028.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	460,000.00	663,548.55	490,000.00	400,000.00
Transfers (except to sinking funds) and refunds	6,565.07	5,039.09	2,270.28	3,751.43
Agency, trust, and investment	84,969.90	86,474.34	79,888.40	53,522.62
Total payments	\$1,908,105.65	\$2,161,124.31	\$1,220,878.29	\$1,119,590.78
Balance on hand, including funds	131,837.50	193,173.52	—	121,767.18
GRAND TOTAL	\$2,039,943.15	\$2,354,297.83	\$1,220,878.29	\$1,241,357.96

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
REVENUE.	\$570,815.72	\$900,127.62	\$748,500.49	\$547,037.27
General	505,769.64	687,796.41	638,112.36	430,551.39
Taxes	466,241.44	633,900.72	611,000.63	409,848.50
Property, poll, and income	451,339.35	618,636.80	560,788.56	391,135.27
Corporation, bank, etc.	14,902.09	15,263.92	50,211.97	18,713.23
Licenses and permits	893.23	2,076.50	1,564.25	2,441.58
Fines and forfeits	447.50	476.54	1,283.95	603.00
Grants and gifts	38,187.47	51,342.65	24,263.63	17,658.31
For expenses	38,187.47	50,342.65	24,263.63	17,658.31
For outlays	—	1,000.00	—	—
All other	—	—	—	—
Commercial	65,046.08	212,331.21	110,388.13	116,485.88
Special assessments	1,071.68	3,666.87	787.80	624.49
To meet expenses	—	127.65	602.80	624.49
To meet outlays	1,071.68	3,539.22	185.00	—
Privileges	18,823.68	23,037.00	19,637.65	15,505.13
Departmental	35,125.65	104,602.54	36,652.65	47,597.35
General government	607.88	—	1,736.02	675.31
Protection of persons and property	1,429.94	576.42	657.97	3,276.04
Health and sanitation	279.33	24,894.64	1,680.97	491.70
Highways	50.50	103.13	114.25	49.00
Charities	19,098.75	176,519.24	28,342.60	27,372.49
Soldiers' benefits	1,692.50	256.50	1,137.50	132.00
Schools	11,271.89	1,479.45	1,041.78	15,267.72
Libraries	519.86	767.16	—	333.09
Recreation	—	—	1,941.56	—
Unclassified	175.00	6.00	—	—
Public service enterprises	—	54,393.18	37,244.20	38,530.10
Electric light	—	—	—	—
Water	—	54,287.32	36,052.20	38,530.10
All other	—	105.86	1,192.00	—
Cemeteries	2,098.99	—	8,260.18	1,308.00
Interest	7,926.08	26,631.62	7,806.75	12,920.81
On sinking funds	—	995.33	—	—
On trust and investment funds	1,421.85	8,409.93	794.62	2,158.67
All other	6,504.23	17,226.36	7,011.13	10,762.14
NON-REVENUE.	\$685,116.41	\$877,436.40	\$654,498.29	\$410,057.43
Offsets to outlays	—	25,584.69	—	136.83
Departmental	—	19,630.61	—	—
Public service enterprises	—	6,954.08	—	136.83
Cemeteries	—	—	—	—
Municipal indebtedness	635,000.00	747,900.00	550,050.00	332,900.00
Loans, general purposes	10,000.00	17,500.00	—	10,000.00
Loans, public service enterprises	—	6,400.00	90,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	625,000.00	725,000.00	460,000.00	322,900.00
Unpaid warrants or orders, current year	—	—	50.00	—
Premiums	—	—	—	—
Transfers	1,192.82	22,194.17	27.04	13,657.23
From sinking funds	—	10,500.00	—	—
All other	1,192.82	11,694.17	27.04	13,657.23
Refunds	533.02	5,021.69	3,167.73	1,174.65
Agency, trust, and investment	48,390.57	76,735.85	101,253.52	62,188.72
Taxes and licenses for State	22,884.65	31,900.50	40,873.50	20,330.09
Taxes for county	23,127.00	27,619.60	48,838.41	20,815.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,985.92	16,882.15	10,537.21	20,480.73
All other	393.00	333.60	1,004.40	562.90
RECAPITULATION.				
Revenue and offsets to outlays	\$570,815.72	\$925,712.31	\$748,500.49	\$547,174.10
Premiums	—	—	—	—
Municipal indebtedness	635,000.00	747,900.00	550,050.00	332,900.00
Transfers and refunds	1,725.84	27,215.86	3,194.77	14,831.88
Agency, trust, and investment	48,390.57	76,735.85	101,253.52	62,188.72
Total receipts	\$1,255,932.13	\$1,777,564.02	\$1,402,998.78	\$957,094.70
Balance on hand, including funds	26,364.09	48,373.71	50,833.67	52,291.43
GRAND TOTAL	\$1,282,296.22	\$1,825,937.73	\$1,453,832.45	\$1,009,386.13

¹ Includes \$41,338.83 from Leonard Morse Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
Maintenance	\$502,207.68	\$753,577.65	\$697,813.80	\$445,198.18
<i>Departmental</i>	<i>498,120.53</i>	<i>736,577.21</i>	<i>655,106.33</i>	<i>427,173.24</i>
General government	27,368.23	34,530.07	34,419.44	30,697.55
Protection of persons and property	68,438.49	84,115.06	83,018.42	40,027.57
Health and sanitation	20,726.53	46,695.17	50,555.12	26,100.73
Highways	59,385.30	74,494.19	74,440.93	54,897.42
Charities	121,323.60	223,028.61	132,290.22	112,086.93
Soldiers' benefits	15,523.82	19,500.81	23,211.59	4,294.44
Schools	166,851.27	220,867.40	227,093.18	135,845.19
Libraries	10,137.24	16,317.13	10,097.39	9,352.66
Recreation	875.53	5,091.93	13,223.04	757.33
Pensions	832.00	2,549.40	3,448.66	450.00
Unclassified	6,658.52	9,086.84	3,308.34	12,663.42
<i>Public service enterprises</i>	<i>—</i>	<i>17,000.44</i>	<i>25,871.22</i>	<i>16,524.44</i>
Electric light	—	—	—	—
Water	—	17,000.44	24,677.57	16,499.44
All other	—	—	1,193.65	25.00
<i>Cemeteries</i>	<i>4,087.15</i>	<i>—</i>	<i>16,836.25</i>	<i>1,500.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	16,962.00	59,009.70	21,561.32	32,827.51
<i>Loans, general purposes</i>	<i>16,962.00</i>	<i>52,797.08</i>	<i>21,483.82</i>	<i>32,827.51</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>6,212.62</i>	<i>77.60</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,041.13	89,642.96	42,153.73	3,438.53
<i>Departmental</i>	<i>23,041.13</i>	<i>60,003.00</i>	<i>23,005.63</i>	<i>1,728.99</i>
General government	311.20	—	—	—
Protection of persons and property	—	750.00	2,174.87	—
Health and sanitation	5,395.18	4,217.08	1,032.05	—
Highways	14,326.76	33,283.10	17,783.46	—
Charities	—	2,836.00	—	—
Schools	3,007.99	18,115.76	—	265.49
Libraries	—	801.06	—	—
Recreation	—	—	2,015.25	—
Unclassified	—	—	—	1,463.50
<i>Public service enterprises</i>	<i>—</i>	<i>29,639.96</i>	<i>19,148.10</i>	<i>1,709.54</i>
Electric light	—	—	—	—
Water	—	29,639.96	19,148.10	1,709.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	648,050.00	797,210.50	491,216.66	395,000.00
<i>From sinking funds</i>	<i>—</i>	<i>10,500.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>43,050.00</i>	<i>86,710.50</i>	<i>41,166.66</i>	<i>55,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>605,000.00</i>	<i>700,000.00</i>	<i>450,000.00</i>	<i>340,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>—</i>
Transfers	1,192.82	22,194.17	27.04	13,657.23
<i>To sinking funds from revenue</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,192.82</i>	<i>19,194.17</i>	<i>27.04</i>	<i>13,657.23</i>
Refunds	533.02	5,021.69	3,167.73	1,174.65
Agency, trust, and investment	48,499.28	69,942.38	101,327.43	48,540.49
<i>Taxes and licenses for State</i>	<i>22,884.65</i>	<i>31,900.50</i>	<i>40,873.50</i>	<i>20,330.09</i>
<i>Taxes for county</i>	<i>23,127.00</i>	<i>27,619.60</i>	<i>48,838.41</i>	<i>20,815.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,094.63</i>	<i>10,104.28</i>	<i>10,611.12</i>	<i>6,832.50</i>
<i>All other</i>	<i>393.00</i>	<i>318.00</i>	<i>1,004.40</i>	<i>562.90</i>
RECAPITULATION.				
Maintenance and interest	\$519,169.68	\$812,587.35	\$719,375.12	\$478,025.69
Permanent debt (except from sinking funds)	43,050.00	86,710.50	41,166.66	55,000.00
Sinking fund requirements from revenue	—	3,000.00	—	—
Outlays	23,041.13	89,642.96	42,153.73	3,438.53
Permanent debt from sinking funds	—	10,500.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	605,000.00	700,000.00	450,050.00	340,000.00
Transfers (except to sinking funds) and refunds	1,725.84	24,215.86	3,194.77	14,831.88
Agency, trust, and investment	48,499.28	69,942.38	101,327.43	48,540.49
Total payments	\$1,240,485.93	\$1,796,599.05	\$1,357,267.71	\$939,836.59
Balance on hand, including funds	41,810.29	29,338.68	96,564.74	69,549.54
GRAND TOTAL	\$1,282,296.22	\$1,825,937.73	\$1,453,832.45	\$1,009,386.13

¹ Includes \$73,982.40 for Leonard Morse Hospital.² For Leonard Morse Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
REVENUE.	\$829,464.87	\$511,186.13	\$985,433.29	\$475,518.75
General	481,186.85	406,604.24	825,853.39	384,132.50
<i>Taxes</i>	<i>464,103.95</i>	<i>388,605.84</i>	<i>796,862.72</i>	<i>364,392.11</i>
Property, poll, and income	454,287.79	363,570.04	777,846.05	331,362.60
Corporation, bank, etc.	9,816.16	25,035.80	19,016.67	33,029.51
<i>Licenses and permits</i>	<i>674.50</i>	<i>937.50</i>	<i>1,098.05</i>	<i>415.00</i>
<i>Fines and forfeits</i>	<i>4,137.94</i>	<i>179.15</i>	<i>385.00</i>	<i>740.00</i>
<i>Grants and gifts</i>	<i>12,270.46</i>	<i>16,881.75</i>	<i>27,507.62</i>	<i>18,585.39</i>
For expenses	12,270.46	16,881.75	27,507.62	17,385.39
For outlays	—	—	—	1,200.00
<i>All other</i>	—	—	—	—
Commercial	348,278.02	104,581.89	159,579.90	91,386.25
<i>Special assessments</i>	<i>340.73</i>	<i>580.84</i>	<i>19,770.80</i>	<i>2,882.82</i>
To meet expenses	319.75	—	—	—
To meet outlays	20.98	580.84	19,770.80	2,882.82
<i>Privileges</i>	<i>17,551.42</i>	<i>12,244.02</i>	<i>35,650.81</i>	<i>13,324.20</i>
<i>Departmental</i>	<i>54,654.46</i>	<i>37,104.25</i>	<i>12,409.31</i>	<i>66,356.31</i>
General government	689.11	1,571.25	3,080.36	2,236.82
Protection of persons and property	377.56	1,781.38	416.34	211.38
Health and sanitation	2,724.60	420.37	1,764.97	1,632.91
Highways	—	151.00	766.47	11.24
Charities	2 41,253.88	25,736.69	4,845.33	3 52,131.54
Soldiers' benefits	1,747.00	2,993.70	357.00	944.36
Schools	7,195.76	4,164.96	716.46	8,926.89
Libraries	666.00	284.90	307.06	241.42
Recreation	—	—	10.00	—
Unclassified	—	—	1 145.32	19.75
<i>Public service enterprises</i>	<i>255,872.25</i>	<i>42,584.05</i>	<i>60,501.61</i>	—
Electric light	161,901.55	—	—	—
Water	93,970.70	42,584.05	60,501.61	—
All other	—	—	—	—
<i>Cemeteries</i>	—	6,288.19	14,020.27	3,036.10
<i>Interest</i>	<i>19,859.16</i>	<i>5,780.54</i>	<i>17,227.10</i>	<i>5,786.82</i>
On sinking funds	3,684.05	—	—	—
On trust and investment funds	12,730.86	1,115.63	3,315.62	2,546.10
All other	3,444.25	4,664.91	13,911.48	3,240.72
NON-REVENUE.	\$246,992.85	\$432,821.74	\$904,707.24	\$895,929.31
Offsets to outlays	4,162.56	1,391.29	5,329.86	26,342.52
<i>Departmental</i>	<i>1,791.48</i>	<i>1,323.00</i>	<i>2,334.12</i>	<i>26,342.52</i>
<i>Public service enterprises</i>	<i>2,371.08</i>	<i>68.29</i>	<i>2,995.74</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	155,000.00	335,000.00	763,610.20	755,207.50
<i>Loans, general purposes</i>	—	—	113,000.00	100,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>155,000.00</i>	<i>335,000.00</i>	<i>650,000.00</i>	<i>655,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	610.20	207.50
<i>Premiums</i>	—	—	—	—
Transfers	19,250.09	—	12,599.48	21,831.50
<i>From sinking funds</i>	<i>1,500.00</i>	—	—	—
<i>All other</i>	17,750.09	—	12,599.48	21,831.50
Refunds	4,658.02	5,288.47	16,357.20	2,499.05
Agency, trust, and investment	63,922.18	91,141.98	106,810.50	90,048.74
<i>Taxes and licenses for State</i>	<i>21,740.00</i>	<i>23,706.50</i>	<i>46,192.19</i>	<i>22,041.50</i>
<i>Taxes for county</i>	<i>17,646.09</i>	<i>25,197.00</i>	<i>42,356.55</i>	<i>32,754.63</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>22,787.53</i>	<i>42,055.48</i>	<i>18,129.76</i>	<i>35,133.79</i>
<i>All other</i>	<i>1,748.56</i>	<i>183.00</i>	<i>132.00</i>	<i>118.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$833,627.43	\$512,577.42	\$990,763.15	\$501,861.27
Premiums	—	—	610.20	207.50
Municipal indebtedness	155,000.00	335,000.00	763,000.00	755,000.00
Transfers and refunds	23,908.11	5,288.47	28,956.68	24,330.55
Agency, trust, and investment	63,922.18	91,141.98	106,810.50	90,048.74
Total receipts	\$1,076,457.72	\$944,007.87	\$1,890,140.53	\$1,371,448.06
<i>Balance on hand, including funds</i>	<i>69,288.70</i>	<i>6,101.49</i>	<i>316,842.64</i>	<i>77,378.79</i>
GRAND TOTAL	\$1,145,746.42	\$950,109.36	\$2,206,983.17	\$1,448,826.85

¹ Includes \$7.50 from administration of trust funds.² Includes \$18,696.27 from Hunt Memorial Hospital.³ Includes \$27,455.77 from Plunkett Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
Maintenance	\$679,376.82	\$535,148.80	\$717,055.74	\$562,844.63
<i>Departmental</i>	<i>502,742.61</i>	<i>499,576.68</i>	<i>674,851.03</i>	<i>557,037.79</i>
General government	21,396.34	24,071.75	55,389.13	23,619.12
Protection of persons and property	66,090.27	52,181.25	102,947.05	28,162.49
Health and sanitation	26,376.03	22,532.28	63,294.13	18,432.19
Highways	64,753.68	47,972.61	89,646.86	29,754.03
Charities	199,077.85	163,187.80	33,174.03	239,839.15
Soldiers' benefits	16,364.25	29,361.86	2,930.44	22,712.81
Schools	185,527.71	140,819.01	257,407.56	154,144.21
Libraries	11,236.00	11,485.10	14,032.04	9,947.59
Recreation	3,731.35	3,217.70	31,541.00	711.95
Pensions	650.00	627.00	7,391.32	—
Unclassified	7,539.13	4,120.22	17,097.47	9,694.23
<i>Public service enterprises</i>	<i>176,554.30</i>	<i>29,197.32</i>	<i>30,658.44</i>	—
Electric light	134,482.09	—	—	—
Water	42,072.21	29,197.32	30,658.44	—
All other	—	—	—	—
<i>Cemeteries</i>	—	6,372.50	11,533.77	5,709.37
<i>Administration of trust funds</i>	79.91	2.40	12.50	97.47
Interest	37,053.21	11,202.50	64,147.29	38,738.04
<i>Loans, general purposes</i>	<i>22,779.33</i>	<i>11,000.00</i>	<i>62,872.29</i>	<i>38,738.04</i>
<i>Loans, public service enterprises</i>	<i>14,273.88</i>	<i>202.50</i>	<i>1,275.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	82,142.18	2,460.77	557,055.94	168,784.59
<i>Departmental</i>	<i>61,001.54</i>	<i>760.92</i>	<i>532,016.49</i>	<i>163,784.59</i>
General government	—	—	97.50	—
Protection of persons and property	—	—	1,285.00	—
Health and sanitation	50,024.21	—	24,564.07	26.78
Highways	9,216.68	104.25	43,306.72	139,677.89
Charities	398.00	462.22	—	23,363.79
Schools	212.65	194.45	380,984.97	716.13
Libraries	—	—	6,245.89	—
Recreation	1,050.00	—	75,532.34	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>21,140.64</i>	<i>1,699.85</i>	<i>23,791.50</i>	—
Electric light	247.45	—	—	—
Water	20,893.19	1,699.85	23,791.50	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	1,247.95	5,000.00
Municipal indebtedness	204,700.00	283,903.13	650,816.03	554,000.00
<i>From sinking funds</i>	<i>1,500.00</i>	—	—	—
<i>From revenue and other sources</i>	<i>48,200.00</i>	<i>6,500.00</i>	<i>100,816.03</i>	<i>54,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>155,000.00</i>	<i>271,400.00</i>	<i>550,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years</i>	—	6,003.13	—	—
Transfers	19,250.09	—	12,599.48	21,831.50
<i>To sinking funds from revenue</i>	<i>4,486.23</i>	—	—	—
<i>All other</i>	<i>14,763.86</i>	—	12,599.48	21,831.50
Refunds	4,658.02	5,288.47	16,357.20	2,499.05
Agency, trust, and investment	70,024.38	91,424.81	113,880.51	58,035.53
<i>Taxes and licenses for State</i>	<i>21,740.00</i>	<i>23,706.50</i>	<i>46,192.19</i>	<i>22,041.50</i>
<i>Taxes for county</i>	<i>17,646.09</i>	<i>25,197.00</i>	<i>42,356.55</i>	<i>32,754.65</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>28,889.73</i>	<i>42,338.31</i>	<i>25,236.77</i>	<i>3,133.78</i>
<i>All other</i>	<i>1,748.56</i>	<i>183.00</i>	<i>105.00</i>	<i>105.60</i>
RECAPITULATION.				
Maintenance and interest	\$716,430.03	\$546,351.30	\$781,203.03	\$601,582.67
Permanent debt (except from sinking funds)	48,200.00	6,500.00	100,816.03	54,000.00
Sinking fund requirements from revenue	4,486.23	—	—	—
Outlays	82,142.18	2,460.77	557,055.94	168,784.59
Permanent debt from sinking funds	1,500.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	155,000.00	277,403.13	550,000.00	500,000.00
Transfers (except to sinking funds) and refunds	19,421.88	5,288.47	28,956.68	24,330.55
Agency, trust, and investment	70,024.38	91,424.81	113,880.51	58,035.53
Total payments	\$1,097,204.70	\$929,428.48	\$2,131,912.19	\$1,406,733.34
Balance on hand, including funds	48,541.72	20,680.88	75,070.98	42,093.51
GRAND TOTAL	\$1,145,746.42	\$950,109.36	\$2,206,983.17	\$1,448,826.85

¹ Includes \$25,523.26 for Hunt Memorial Hospital.² Includes \$50,671.09 for Plunkett Memorial Hospital.³ For Hunt Memorial Hospital.⁴ Includes \$22,442.29 for Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
REVENUE.	\$512,295.52	\$1,289,721.38	\$522,400.57	\$440,326.93
General	355,021.65	824,090.74	428,965.94	386,743.03
Taxes	337,195.60	790,665.41	408,470.40	344,369.66
Property, poll, and income	323,074.39	768,635.49	379,641.11	335,588.97
Corporation, bank, etc.	14,121.21	22,029.92	28,829.29	8,770.69
Licenses and permits	553.50	2,138.50	1,101.33	1,353.00
Fines and forfeits	1,792.50	320.00	1,104.24	134.26
Grants and gifts	16,480.05	30,966.83	18,289.97	40,846.11
For expenses	15,480.05	30,966.83	18,289.97	40,846.11
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	157,273.87	465,630.64	93,434.63	53,583.90
Special assessments	1,792.29	16,520.96	1,527.47	448.97
To meet expenses	1,792.29	62.06	—	—
To meet outlays	—	15,258.90	1,527.47	448.97
Privileges	13,141.68	33,934.62	9,735.56	13,873.83
Departmental	87,142.48	75,119.10	49,465.69	25,767.73
General government	239.00	2,347.75	571.69	955.00
Protection of persons and property	3,750.91	2,189.82	216.17	188.84
Health and sanitation	1,177.04	57,826.41	2,943.74	2,360.14
Highways	15.29	1,737.42	32.64	279.33
Charities	165,472.23	6,300.29	40,177.15	12,811.24
Soldiers' benefits	1,599.00	360.00	204.00	933.50
Schools	14,565.15	2,579.45	5,314.30	8,229.68
Libraries	248.86	1,659.23	—	—
Recreation	—	62.75	—	—
Unclassified	75.00	55.98	6.00	—
Public service enterprises	43,596.97	328,741.09	22,948.51	1,665.85
Electric light	—	229,842.99	—	—
Water	43,596.97	98,898.10	22,948.51	—
All other	—	—	—	1,665.85
Cemeteries	2,246.58	—	2,092.27	—
Interest	9,353.87	12,514.97	7,665.13	11,837.52
On sinking funds	—	—	—	—
On trust and investment funds	2,220.83	1,309.39	642.99	6,692.25
All other	7,133.04	11,205.58	7,022.14	5,145.27
NON-REVENUE.	\$457,958.68	\$919,161.25	\$589,807.90	\$418,290.87
Offsets to outlays	3,500.00	779.47	21,501.00	50.50
Departmental	3,500.00	308.50	21,501.00	50.50
Public service enterprises	—	470.97	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	410,000.00	810,106.20	514,000.00	373,000.00
Loans, general purposes	—	30,000.00	32,000.00	3,000.00
Loans, public service enterprises	—	30,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	410,000.00	750,000.00	482,000.00	370,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	106.20	—	—
Transfers	2,921.82	8,049.52	320.36	6,639.83
From sinking funds	—	—	—	—
All other	2,921.82	8,049.52	320.36	6,639.83
Refunds	2,770.60	16,321.89	1,814.58	1,994.99
Agency, trust, and investment	38,766.26	83,904.17	52,171.96	36,605.55
Taxes and licenses for State	19,498.00	50,654.85	16,841.24	20,522.50
Taxes for county	15,768.61	30,743.84	31,749.45	16,060.08
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,444.25	3.75	3,174.27	30.47
All other	85.40	2,501.73	407.00	2.50
RECAPITULATION.				
Revenue and offsets to outlays	\$515,795.52	\$1,290,500.85	\$543,901.57	\$440,377.43
Premiums	—	106.20	—	—
Municipal indebtedness	410,000.00	810,000.00	514,000.00	373,000.00
Transfers and refunds	5,692.42	24,371.41	2,134.94	8,634.82
Agency, trust, and investment	38,766.26	83,904.17	52,171.96	36,605.55
Total receipts	\$970,254.20	\$2,208,882.63	\$1,112,208.47	\$858,617.80
Balance on hand, including funds	43,056.31	86,803.08	47,632.53	22,010.88
GRAND TOTAL	\$1,013,310.51	\$2,295,685.71	\$1,159,841.00	\$880,628.68

¹ Includes \$30,050.47 from the Amesbury Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
Maintenance	\$426,419.54	\$982,188.47	\$475,434.54	\$413,967.74
<i>Departmental</i>	<i>406,669.85</i>	<i>723,585.29</i>	<i>453,118.53</i>	<i>413,636.45</i>
General government	19,589.98	40,080.16	26,172.15	29,717.76
Protection of persons and property	41,423.96	136,026.39	41,879.70	48,425.71
Health and sanitation	14,559.81	55,174.65	27,939.85	35,922.47
Highways	43,892.15	101,149.46	36,062.51	38,564.20
Charities	¹ 134,864.87	24,548.16	164,132.37	81,179.31
Soldiers' benefits	14,714.81	2,967.61	11,217.85	12,424.91
Schools	127,090.41	303,791.42	134,746.46	161,995.35
Libraries	7,127.88	17,799.63	5,000.00	—
Recreation	1,256.32	27,749.88	1,593.56	4,442.99
Pensions	—	6,311.10	—	—
Unclassified	2,149.16	7,986.83	4,374.08	963.75
<i>Public service enterprises</i>	<i>16,719.05</i>	<i>258,603.18</i>	<i>18,204.75</i>	<i>331.29</i>
Electric light	—	176,228.99	—	—
Water	16,719.05	82,374.19	18,204.75	—
All other	—	—	—	331.29
<i>Cemeteries</i>	<i>3,031.14</i>	<i>—</i>	<i>4,111.26</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	26,965.49	95,975.53	21,773.59	22,166.67
<i>Loans, general purposes</i>	<i>21,445.49</i>	<i>79,983.03</i>	<i>21,773.59</i>	<i>22,166.67</i>
<i>Loans, public service enterprises</i>	<i>6,520.00</i>	<i>15,992.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,115.29	200,552.58	74,010.80	9,382.76
<i>Departmental</i>	<i>2,963.09</i>	<i>118,854.84</i>	<i>73,821.32</i>	<i>9,382.76</i>
General government	—	800.00	253.20	—
Protection of persons and property	—	2,158.48	—	6,000.00
Health and sanitation	71.31	39,175.68	6,201.11	308.56
Highways	1,144.49	39,820.11	32,367.01	302.28
Charities	² 1,500.00	—	—	—
Schools	247.29	31,770.07	—	2,752.79
Libraries	—	—	—	—
Recreation	—	5,130.50	35,000.00	—
Unclassified	—	—	—	19.13
<i>Public service enterprises</i>	<i>—</i>	<i>81,697.74</i>	<i>189.48</i>	<i>—</i>
Electric light	—	54,411.33	—	—
Water	—	27,286.41	189.48	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>152.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	466,250.00	835,113.89	478,177.53	348,135.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>56,250.00</i>	<i>135,113.89</i>	<i>46,177.53</i>	<i>28,135.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>410,000.00</i>	<i>700,000.00</i>	<i>432,000.00</i>	<i>320,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,921.82	8,049.52	320.36	6,639.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,921.82</i>	<i>8,049.52</i>	<i>320.36</i>	<i>6,639.83</i>
Refunds	2,770.60	16,321.89	1,814.58	1,994.99
Agency, trust, and investment	38,910.85	83,439.67	52,717.62	36,605.55
<i>Taxes and licenses for State</i>	<i>19,498.00</i>	<i>50,654.85</i>	<i>16,841.24</i>	<i>20,522.50</i>
<i>Taxes for county</i>	<i>15,788.61</i>	<i>30,743.84</i>	<i>31,749.45</i>	<i>16,050.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,599.04</i>	<i>53.14</i>	<i>3,719.93</i>	<i>30.47</i>
<i>All other</i>	<i>25.20</i>	<i>1,987.84</i>	<i>407.00</i>	<i>2.50</i>
RECAPITULATION.				
Maintenance and interest	\$453,385.03	\$1,078,164.00	\$497,208.13	\$436,134.41
Permanent debt (except from sinking funds)	56,250.00	135,113.89	46,177.53	28,135.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,115.29	200,552.58	74,010.80	9,382.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	410,000.00	700,000.00	432,000.00	320,000.00
Transfers (except to sinking funds) and refunds	5,692.42	24,371.41	2,134.94	8,634.82
Agency, trust, and investment	38,910.85	83,439.67	52,717.62	36,605.55
Total payments	\$967,353.59	\$2,221,641.55	\$1,104,249.02	\$838,892.54
<i>Balance on hand, including funds</i>	<i>45,956.92</i>	<i>74,044.16</i>	<i>55,591.98</i>	<i>41,736.14</i>
GRAND TOTAL	\$1,013,310.51	\$2,295,685.71	\$1,159,841.00	\$880,628.68

¹ Includes \$41,469.50 for the Amesbury Hospital.² For the Amesbury Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
REVENUE.	\$912,864.47	\$540,418.60	\$718,354.68	\$577,665.70
General	757,616.15	400,607.97	586,805.18	332,925.84
Taxes	729,916.40	378,748.13	564,207.05	320,229.51
Property, poll, and income	709,664.38	352,524.85	550,842.40	308,027.16
Corporation, bank, etc.	20,252.02	26,223.28	13,364.65	12,202.35
Licenses and permits	2,194.55	1,189.00	872.00	724.60
Fines and forfeits	526.60	773.12	64.00	1,050.98
Grants and gifts	24,678.70	19,897.72	21,631.23	10,920.85
For expenses	24,678.70	19,897.72	21,631.23	10,670.85
For outlays	—	—	—	250.00
All other	500.00	—	30.90	—
Commercial	155,248.32	139,810.63	131,549.50	244,739.86
Special assessments	25,667.64	—	12,469.92	1,326.24
To meet expenses	12,677.27	—	1,757.00	29.65
To meet outlays	12,990.37	—	10,712.92	1,296.59
Privileges	25,486.10	13,536.75	28,935.15	14,355.98
Departmental	27,593.28	35,253.30	8,253.49	41,756.21
General government	398.75	869.98	455.00	2.00
Protection of persons and property	436.65	217.66	116.86	592.50
Health and sanitation	1,052.27	8,714.72	994.27	10,548.07
Highways	40.50	2,065.00	155.00	22.00
Soldiers' benefits	24,030.23	18,665.45	3,720.26	28,482.14
Schools	34.00	1,753.10	470.00	1,423.10
Schools	1,305.90	2,553.39	1,507.95	127.27
Libraries	249.18	399.00	560.49	110.13
Recreation	—	15.00	230.80	295.00
Unclassified	45.80	—	42.86	1,154.00
Public service enterprises	50,719.17	79,068.45	69,037.50	179,690.60
Electric light	—	—	—	149,456.58
Water	50,719.17	51,776.14	69,037.50	30,234.02
All other	—	27,282.31	—	—
Cemeteries	—	5,368.28	3,837.50	—
Interest	25,782.13	6,593.85	9,015.94	7,610.83
On sinking funds	—	1,678.91	—	—
On trust and investment funds	1,975.45	243.75	2,039.60	1,116.75
All other	23,806.68	4,671.19	6,976.34	6,494.08
NON-REVENUE.	\$866,593.84	\$435,800.57	\$628,429.76	\$345,053.35
Offsets to outlays	8,318.96	517.77	—	9,806.73
Departmental	7,153.82	517.77	—	9,806.73
Public service enterprises	1,165.14	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	790,000.00	340,000.00	550,001.00	290,000.00
Loans, general purposes	—	20,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	790,000.00	320,000.00	550,000.00	290,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	1.00	—
Transfers	1,031.93	15,732.93	4,343.65	7,876.84
From sinking funds	—	15,000.00	—	—
All other	1,031.93	732.93	4,343.65	7,876.84
Refunds	3,336.02	965.81	2,893.90	556.64
Agency, trust, and investment	63,906.93	78,584.06	71,191.21	36,813.14
Taxes and licenses for State	34,820.50	20,260.00	37,560.66	18,373.50
Taxes for county	20,432.64	21,180.00	32,691.70	14,099.24
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,823.19	36,906.96	884.25	4,192.20
All other	830.60	237.10	54.60	148.20
RECAPITULATION.				
Revenue and offsets to outlays	\$921,183.43	\$540,936.37	\$718,354.68	\$587,472.43
Premiums	—	—	1.00	—
Municipal indebtedness	790,000.00	340,000.00	550,000.00	290,000.00
Transfers and refunds	4,367.95	16,698.74	7,237.55	8,433.48
Agency, trust, and investment	63,906.93	78,584.06	71,191.21	36,813.14
Total receipts	\$1,779,458.31	\$976,219.17	\$1,346,784.44	\$922,719.05
Balance on hand, including funds	214,990.65	67,822.01	131,696.54	59,621.89
GRAND TOTAL	\$1,994,448.96	\$1,044,041.18	\$1,478,480.98	\$982,340.94

¹ Includes \$4 from administration of trust funds.² Includes \$12,496.30 from Glover Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
Maintenance	\$660,324.63	\$473,011.12	\$575,374.46	\$493,471.10
<i>Departmental</i>	<i>617,271.95</i>	<i>412,795.24</i>	<i>540,981.58</i>	<i>363,206.88</i>
General government	42,744.03	21,451.61	38,067.61	18,729.72
Protection of persons and property	91,425.03	44,649.32	98,860.34	50,896.58
Health and sanitation	36,883.76	15,853.46	39,843.81	26,514.47
Highways	64,566.54	71,602.26	88,338.01	37,042.79
Charities	86,334.17	82,826.14	15,496.67	109,228.49
Soldiers' benefits	15,710.83	12,363.52	10,362.15	10,337.70
Schools	244,087.94	150,794.09	196,811.21	102,337.33
Libraries	9,589.20	6,263.11	11,359.62	6,057.87
Recreation	18,956.50	4,382.08	23,544.67	763.50
Pensions	—	—	3,199.88	—
Unclassified	6,973.95	2,609.65	15,097.61	1,298.43
<i>Public service enterprises</i>	<i>43,052.68</i>	<i>49,554.44</i>	<i>29,460.27</i>	<i>130,257.93</i>
Electric light	—	—	—	109,703.35
Water	43,052.68	19,191.68	29,460.27	20,554.58
All other	—	30,362.76	—	—
Cemeteries	—	10,661.44	4,892.61	—
Administration of trust funds	—	—	40.00	6.29
Interest	76,928.83	19,647.12	61,042.22	19,460.32
<i>Loans, general purposes</i>	<i>74,348.83</i>	<i>15,347.12</i>	<i>44,215.59</i>	<i>17,150.32</i>
<i>Loans, public service enterprises</i>	<i>2,580.00</i>	<i>4,300.00</i>	<i>16,826.63</i>	<i>2,310.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	138,792.15	31,989.50	51,274.29	29,127.12
<i>Departmental</i>	<i>115,274.03</i>	<i>23,356.62</i>	<i>44,324.40</i>	<i>17,457.79</i>
General government	—	76.75	60.00	—
Protection of persons and property	28,623.83	—	13,858.96	—
Health and sanitation	23,075.32	20,951.79	20,469.10	2,091.66
Highways	63,574.88	2,245.82	7,991.54	9,139.92
Charities	—	—	—	5,380.96
Schools	—	82.26	—	845.25
Libraries	—	—	—	—
Recreation	—	—	1,944.80	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>23,518.12</i>	<i>8,632.88</i>	<i>2,349.14</i>	<i>11,669.33</i>
Electric light	—	—	—	7,475.09
Water	23,518.12	8,632.88	2,349.14	4,194.24
All other	—	—	—	—
Cemeteries	—	—	4,600.75	—
Municipal indebtedness	903,348.88	352,000.00	581,233.37	378,000.00
<i>From sinking funds</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>113,348.88</i>	<i>42,000.00</i>	<i>81,233.37</i>	<i>63,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>790,000.00</i>	<i>295,000.00</i>	<i>500,000.00</i>	<i>315,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,031.93	15,732.93	4,343.65	7,876.84
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,031.93</i>	<i>15,732.93</i>	<i>4,343.65</i>	<i>7,876.84</i>
Refunds	3,336.02	965.81	2,893.90	556.64
Agency, trust, and investment	79,201.30	65,073.75	76,325.91	37,894.62
<i>Taxes and licenses for State</i>	<i>34,820.60</i>	<i>20,260.00</i>	<i>37,560.66</i>	<i>18,373.60</i>
<i>Taxes for county</i>	<i>20,432.64</i>	<i>21,180.00</i>	<i>32,691.70</i>	<i>14,099.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>23,117.66</i>	<i>23,396.65</i>	<i>6,018.95</i>	<i>5,277.28</i>
<i>All other</i>	<i>830.60</i>	<i>237.10</i>	<i>54.60</i>	<i>144.60</i>
RECAPITULATION.				
Maintenance and interest	\$737,253.46	\$492,658.24	\$636,416.68	\$512,931.42
Permanent debt (except from sinking funds)	113,348.88	42,000.00	81,233.37	63,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	138,792.15	31,989.50	51,274.29	29,127.12
Permanent debt from sinking funds	—	15,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	790,000.00	295,000.00	500,000.00	315,000.00
Transfers (except to sinking funds) and refunds	4,367.95	16,698.74	7,237.55	8,433.48
Agency, trust, and investment	79,201.30	65,073.75	76,325.91	37,894.62
Total payments	\$1,862,963.74	\$958,420.23	\$1,352,487.80	\$966,386.64
Balance on hand, including funds	131,485.22	85,620.95	125,993.18	15,954.30
GRAND TOTAL	\$1,994,448.96	\$1,044,041.18	\$1,478,480.98	\$982,340.94

¹ Includes \$18,961.33 for Glover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
REVENUE.	\$607,367.30	\$539,137.17	\$1,012,269.89	\$363,841.52
General	496,106.77	444,239.62	553,663.95	334,303.44
<i>Taxes</i>	<i>475,728.88</i>	<i>426,224.58</i>	<i>517,321.61</i>	<i>318,696.22</i>
Property, poll, and income	468,074.15	392,608.01	508,460.83	286,447.07
Corporation, bank, etc.	7,654.23	33,616.57	8,860.78	32,249.15
Licenses and permits	1,262.00	681.50	887.50	790.50
Fines and forfeits	393.00	72.96	116.23	625.75
Grants and gifts	18,723.39	17,260.58	35,338.61	14,190.97
For expenses	14,642.13	17,260.58	35,338.61	14,190.97
For outlays	4,081.26	—	—	—
All other	—	—	—	—
Commercial	111,260.53	94,897.55	458,605.94	29,538.08
<i>Special assessments</i>	<i>8,329.07</i>	<i>1,325.51</i>	<i>3,017.96</i>	<i>2,344.02</i>
To meet expenses	1,670.16	1,175.22	740.50	—
To meet outlays	6,658.91	150.29	2,277.46	2,344.02
Privileges	15,796.80	18,995.75	17,749.28	8,892.16
Departmental	21,142.74	12,149.09	38,160.20	15,794.16
General government	2,282.63	378.35	327.75	116.19
Protection of persons and property	93.14	378.84	822.25	110.94
Health and sanitation	1,142.11	151.43	9,049.18	322.28
Highways	82.00	—	231.90	5.00
Charities	12,676.29	8,234.67	15,727.94	12,927.72
Soldiers' benefits	1,514.87	120.00	172.00	1,096.17
Schools	252.07	2,232.51	11,198.77	1,063.12
Libraries	248.74	351.44	490.73	—
Recreation	—	—	—	—
Unclassified	2,850.89	301.85	139.68	152.74
Public service enterprises	52,067.41	43,689.77	375,545.78	—
Electric light	—	—	318,851.13	—
Water	52,013.56	43,641.07	56,694.65	—
All other	53.85	48.70	—	—
Cemeteries	5,925.00	4,302.60	6,983.91	319.90
Interest	8,000.01	14,434.83	17,148.81	2,187.84
On sinking funds	—	—	—	—
On trust and investment funds	1,077.64	7,448.06	6,330.35	113.01
All other	6,922.37	6,986.77	10,818.46	2,074.83
NON-REVENUE.	\$502,647.83	\$270,532.22	\$674,404.42	\$281,477.75
Offsets to outlays	9,327.69	2,376.74	12,803.67	22,174.76
Departmental	9,327.69	149.82	11,725.18	22,174.76
Public service enterprises	—	2,226.92	1,078.49	—
Cemeteries	—	—	—	—
Municipal indebtedness	429,000.00	180,000.00	589,156.30	222,602.88
Loans, general purposes	22,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	407,000.00	180,000.00	589,000.00	210,000.00
Unpaid warrants or orders, current year	—	—	—	12,602.88
Premiums	—	—	166.80	—
Transfers	1,043.95	5,488.08	7,139.78	6.00
From sinking funds	—	—	—	—
All other	1,043.95	5,488.08	7,139.78	6.00
Refunds	2,388.20	2,366.92	1,771.68	309.65
Agency, trust, and investment	60,887.99	80,300.48	63,532.99	36,384.46
Taxes and licenses for State	24,268.50	28,497.13	24,476.60	17,703.58
Taxes for county	21,178.28	24,240.16	21,763.85	18,380.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	15,222.61	27,482.79	16,688.84	148.48
All other	218.60	80.40	604.80	162.40
RECAPITULATION.				
Revenue and offsets to outlays	\$616,694.99	\$541,513.91	\$1,025,073.56	\$386,016.28
Premiums	—	—	156.30	—
Municipal indebtedness	429,000.00	180,000.00	589,000.00	222,602.88
Transfers and refunds	3,432.15	7,855.00	8,911.46	315.65
Agency, trust, and investment	60,887.99	80,300.48	63,532.99	36,384.46
Total receipts	\$1,110,015.13	\$809,669.39	\$1,686,674.31	\$645,319.27
Balance on hand, including funds	34,866.20	87,225.43	119,083.55	39,135.96
GRAND TOTAL	\$1,144,881.33	\$896,894.82	\$1,805,757.86	\$684,455.23

1 Includes \$10 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
Maintenance	\$496,283.51	\$444,770.26	\$784,976.28	\$307,921.24
<i>Departmental</i>	<i>462,053.50</i>	<i>411,602.79</i>	<i>527,249.19</i>	<i>307,323.07</i>
General government	26,456.28	27,397.08	30,751.69	10,817.58
Protection of persons and property	64,152.08	63,883.46	81,765.46	16,603.12
Health and sanitation	30,616.44	20,592.25	36,628.03	20,409.24
Highways	69,760.58	82,184.58	55,903.49	22,069.82
Charities	52,105.22	40,669.52	58,591.19	87,848.35
Soldiers' benefits	11,905.45	4,581.45	11,400.91	14,458.29
Schools	175,817.32	148,019.87	233,969.42	127,474.32
Libraries	9,036.95	12,574.16	7,738.39	5,799.52
Recreation	10,254.97	5,343.72	3,328.49	731.59
Pensions	2,104.50	—	—	—
Unclassified	9,843.71	6,356.70	7,172.12	1,111.24
<i>Public service enterprises</i>	<i>27,303.20</i>	<i>25,487.78</i>	<i>246,130.50</i>	<i>—</i>
Electric light	—	—	228,440.64	—
Water	27,252.89	25,370.34	17,689.86	—
All other	50.31	117.44	—	—
<i>Cemeteries</i>	<i>6,916.81</i>	<i>7,576.10</i>	<i>11,596.59</i>	<i>508.17</i>
<i>Administration of trust funds</i>	<i>10.00</i>	<i>103.59</i>	<i>—</i>	<i>—</i>
Interest	38,687.24	16,115.07	34,048.17	13,275.68
<i>Loans, general purposes</i>	<i>26,703.95</i>	<i>15,567.57</i>	<i>26,073.17</i>	<i>13,275.68</i>
<i>Loans, public service enterprises</i>	<i>11,983.29</i>	<i>547.50</i>	<i>7,975.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	69,312.82	35,573.47	137,963.60	49,250.72
<i>Departmental</i>	<i>63,966.50</i>	<i>20,558.77</i>	<i>56,390.89</i>	<i>49,250.72</i>
General government	—	2,999.75	171.79	—
Protection of persons and property	—	—	843.68	1,994.21
Health and sanitation	36,515.59	2,831.62	11,622.80	8,359.19
Highways	23,069.65	14,042.71	30,832.76	37,088.77
Charities	—	—	—	213.95
Schools	—	544.13	3,398.85	1,594.60
Libraries	4,081.26	—	—	—
Recreation	300.00	140.56	9,521.01	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,346.32</i>	<i>15,014.70</i>	<i>79,422.71</i>	<i>—</i>
Electric light	—	—	55,211.29	—
Water	5,346.32	15,014.70	24,211.42	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,150.00</i>	<i>—</i>
Municipal indebtedness	474,344.00	219,000.00	722,623.83	230,609.34
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>69,344.00</i>	<i>39,000.00</i>	<i>83,623.83</i>	<i>16,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>405,000.00</i>	<i>180,000.00</i>	<i>639,000.00</i>	<i>210,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,609.34</i>
Transfers	1,043.95	5,488.08	7,139.78	6.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,043.95</i>	<i>5,488.08</i>	<i>7,139.78</i>	<i>6.00</i>
Refunds	2,388.20	2,366.92	1,771.68	309.65
Agency, trust, and investment	60,728.34	79,807.06	62,662.24	36,411.45
<i>Taxes and licenses for State</i>	<i>24,268.50</i>	<i>23,497.13</i>	<i>24,475.50</i>	<i>17,703.58</i>
<i>Taxes for county</i>	<i>21,178.28</i>	<i>24,240.16</i>	<i>21,763.85</i>	<i>18,380.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,064.76</i>	<i>27,005.57</i>	<i>15,818.09</i>	<i>175.47</i>
<i>All other</i>	<i>216.80</i>	<i>64.20</i>	<i>604.80</i>	<i>152.40</i>
RECAPITULATION.				
Maintenance and interest	\$534,970.75	\$460,885.33	\$819,024.45	\$321,196.92
Permanent debt (except from sinking funds)	69,344.00	39,000.00	83,623.83	16,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	69,312.82	35,573.47	137,963.60	49,250.72
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	405,000.00	180,000.00	639,000.00	214,609.34
Transfers (except to sinking funds) and refunds	3,432.15	7,855.00	8,911.46	315.65
Agency, trust, and investment	60,728.34	79,807.06	62,662.24	36,411.45
Total payments	\$1,142,788.06	\$803,120.86	\$1,751,185.58	\$637,784.08
Balance on hand, including funds	2,093.27	93,773.96	54,572.28	46,671.15
GRAND TOTAL	\$1,144,881.33	\$896,894.82	\$1,805,757.86	\$684,455.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
REVENUE.	\$356,437.78	\$855,724.87	\$297,036.03	\$423,155.67
General	315,105.94	677,662.12	223,594.03	392,490.37
Taxes	300,173.47	645,990.33	217,528.94	380,222.88
Property, poll, and income	273,338.88	636,035.31	208,775.42	378,357.57
Corporation, bank, etc.	26,834.59	9,955.02	8,753.52	1,865.31
Licenses and permits	679.00	1,686.86	437.00	303.38
Fines and forfeits	3,694.20	892.60	124.00	384.25
Grants and gifts	10,559.27	29,075.36	5,504.09	11,579.46
For expenses	10,559.27	29,075.36	5,504.09	11,579.46
For outlays	—	—	—	—
All other	—	16.97	—	.40
Commercial	41,331.84	178,062.75	73,442.00	30,665.30
Special assessments	357.92	15,822.05	1,527.00	1,213.51
To meet expenses	357.92	9,822.05	1,352.53	—
To meet outlays	10,478.77	24,482.08	174.47	1,213.51
Privileges	24,676.80	39,559.03	9,544.75	8,569.85
Departmental	166.00	1,461.08	17,689.87	13,890.76
General government	141.87	202.92	1,207.50	484.25
Protection of persons and property	444.29	202.92	494.17	403.04
Health and sanitation	383.45	6,928.28	1,462.63	114.48
Highways	12,754.20	426.00	680.00	805.75
Charities	280.00	10,827.97	9,128.18	6,411.18
Soldiers' benefits	10,506.49	174.00	326.00	152.50
Schools	—	18,894.46	4,031.34	4,807.02
Libraries	—	643.24	260.05	180.60
Recreation	—	—	—	526.94
Unclassified	—	1.08	—	5.00
Public service enterprises	—	79,174.28	38,516.19	—
Electric light	—	79,174.28	38,516.19	—
Water	—	—	—	—
All other	2,223.53	6,552.15	—	612.00
Cemeteries	3,596.32	12,473.16	6,264.19	6,379.18
Interest	—	—	—	—
On sinking funds	74.42	2,280.69	1,694.89	155.90
On trust and investment funds	3,520.90	10,192.47	4,569.30	6,223.28
All other	—	—	—	—
NON-REVENUE.	\$415,805.75	\$925,277.80	\$283,891.65	\$421,661.90
Offsets to outlays	896.84	5,200.00	7,531.16	14,790.12
Departmental	896.84	5,200.00	7,531.16	14,790.12
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	375,000.00	841,131.03	250,000.00	375,000.00
Loans, general purposes	—	26,000.00	—	—
Loans, public service enterprises	—	20,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	375,000.00	795,000.00	250,000.00	375,000.00
Unpaid warrants or orders, current year	—	131.03	—	—
Premiums	—	—	—	—
Transfers	—	3,881.13	1,925.14	124.00
From sinking funds	—	—	—	—
All other	—	3,881.13	1,925.14	124.00
Refunds	1,030.87	4,589.59	542.44	1,117.31
Agency, trust, and investment	38,878.04	70,476.05	23,892.91	30,630.47
Taxes and licenses for State	18,046.23	31,097.00	11,080.00	14,329.48
Taxes for county	18,676.70	28,302.77	12,177.21	15,107.66
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,890.51	10,422.28	635.70	744.93
All other	264.60	654.00	—	448.40
RECAPITULATION.				
Revenue and offsets to outlays	\$357,334.62	\$860,924.87	\$304,567.19	\$437,945.79
Premiums	—	131.03	—	—
Municipal indebtedness	375,000.00	841,000.00	250,000.00	375,000.00
Transfers and refunds	1,030.87	8,470.72	2,467.58	1,241.31
Agency, trust, and investment	38,878.04	70,476.05	23,892.91	30,630.47
Total receipts	\$772,243.53	\$1,781,002.67	\$580,927.68	\$844,817.57
Balance on hand, including funds	86,798.22	136,984.10	54,996.60	81,888.98
GRAND TOTAL	\$859,041.75	\$1,917,986.77	\$635,923.28	\$926,706.55

Graded According to Population of 1930 — Continued.

PAYMENTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
Maintenance	\$333,754.03	\$626,005.63	\$252,386.87	\$420,596.36
<i>Departmental</i>	<i>329,327.98</i>	<i>577,363.29</i>	<i>244,202.34</i>	<i>419,503.65</i>
General government	17,132.98	52,834.14	13,048.03	19,823.26
Protection of persons and property	20,284.03	89,252.09	28,493.73	32,667.64
Health and sanitation	17,385.42	43,684.92	10,622.35	27,272.57
Highways	29,464.75	70,588.44	22,430.32	47,093.49
Charities	70,391.55	44,906.32	38,628.91	94,477.66
Soldiers' benefits	10,327.59	943.78	2,682.77	15,806.68
Schools	155,817.21	224,570.48	119,084.84	174,143.93
Libraries	3,500.00	14,103.41	4,834.18	4,782.27
Recreation	21.72	13,778.25	176.42	1,757.43
Pensions	—	1,253.36	620.34	—
Unclassified	5,002.73	21,448.10	3,580.45	1,678.72
<i>Public service enterprises</i>	<i>—</i>	<i>41,023.31</i>	<i>8,184.53</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	41,023.31	8,184.53	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,426.05</i>	<i>7,556.53</i>	<i>—</i>	<i>1,092.71</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>62.50</i>	<i>—</i>	<i>—</i>
Interest	17,400.12	60,678.53	25,042.80	18,994.79
<i>Loans, general purposes</i>	<i>17,400.12</i>	<i>57,586.40</i>	<i>8,116.55</i>	<i>18,994.79</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>23,092.13</i>	<i>16,926.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,997.05	115,136.06	18,194.72	77,366.65
<i>Departmental</i>	<i>2,809.55</i>	<i>95,093.57</i>	<i>18,194.72</i>	<i>77,366.65</i>
General government	—	—	—	—
Protection of persons and property	—	—	165.79	272.57
Health and sanitation	—	52,079.53	—	48,861.97
Highways	2,809.55	26,215.27	18,028.93	26,149.22
Charities	—	—	—	—
Schools	—	16,798.77	—	2,082.89
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>20,042.49</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	20,042.49	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>187.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	399,000.00	921,919.69	266,000.00	334,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>24,000.00</i>	<i>121,919.69</i>	<i>31,000.00</i>	<i>19,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>375,000.00</i>	<i>800,000.00</i>	<i>235,000.00</i>	<i>315,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	3,881.13	1,925.14	124.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>3,881.13</i>	<i>1,925.14</i>	<i>124.00</i>
Refunds	1,030.87	4,589.59	542.44	1,117.31
Agency, trust, and investment	38,878.04	70,632.81	23,829.66	30,662.37
<i>Taxes and licenses for State</i>	<i>18,046.23</i>	<i>31,097.00</i>	<i>11,080.00</i>	<i>14,329.48</i>
<i>Taxes for county</i>	<i>18,676.70</i>	<i>28,302.77</i>	<i>12,177.21</i>	<i>15,107.66</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,890.51</i>	<i>10,584.44</i>	<i>572.45</i>	<i>776.83</i>
<i>All other</i>	<i>264.60</i>	<i>648.60</i>	<i>—</i>	<i>448.40</i>
RECAPITULATION.				
Maintenance and interest	\$351,154.15	\$686,684.16	\$277,429.67	\$439,591.15
Permanent debt (except from sinking funds)	24,000.00	121,919.69	31,000.00	19,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,997.05	115,136.06	18,194.72	77,366.65
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	375,000.00	800,000.00	235,000.00	315,000.00
Transfers (except to sinking funds) and refunds	1,030.87	8,470.72	2,467.58	1,241.31
Agency, trust, and investment	38,878.04	70,632.81	23,829.66	30,662.37
Total payments	\$793,060.11	\$1,802,843.44	\$587,921.63	\$882,861.48
Balance on hand, including funds	65,981.64	115,143.33	48,001.65	43,845.07
GRAND TOTAL	\$859,041.75	\$1,917,986.77	\$635,923.28	\$926,706.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middlebor- ough POPULATION 8,608	Hudson POPULATION 8,469
REVENUE.	\$447,349.94	\$826,365.72	\$544,059.66	\$499,228.50
General	387,078.22	499,799.90	288,612.83	277,177.18
Taxes	369,099.75	481,981.72	268,206.77	261,734.49
Property, poll, and income	365,496.75	472,927.48	251,766.56	250,146.99
Corporation, bank, etc.	3,603.00	9,054.24	6,440.21	11,587.50
Licenses and permits	1,428.75	955.50	1,329.50	362.50
Fines and forfeits	640.85	170.50	271.00	951.12
Grants and gifts	15,908.87	16,692.18	28,805.56	14,092.89
For expenses	15,908.87	16,692.18	22,426.04	14,092.89
For outlays	—	—	6,379.52	—
All other	—	—	—	36.18
Commercial	60,271.72	326,565.82	255,446.83	222,051.32
Special assessments	264.51	17,725.36	724.71	460.89
To meet expenses	264.51	15,000.00	114.69	460.89
To meet outlays	—	2,725.36	610.02	—
Privileges	13,040.21	21,073.72	14,117.85	9,501.77
Departmental	20,717.36	38,568.43	60,933.17	50,915.36
General government	1,960.70	606.00	1,255.63	1,130.10
Protection of persons and property	790.34	570.84	1,685.30	201.25
Health and sanitation	2,589.49	1,771.90	2,179.72	15,945.05
Highways	486.82	164.80	60.81	3,097.20
Charities	14,422.84	31,025.87	27,522.59	18,033.37
Soldiers' benefits	278.25	3,423.55	519.00	385.90
Schools	110.00	400.45	16,887.42	12,016.77
Libraries	78.92	478.82	694.71	102.16
Recreation	—	126.20	—	3.56
Unclassified	—	—	127.99	—
Public service enterprises	21,780.08	234,379.69	182,338.19	151,155.61
Electric light	—	165,126.76	158,887.15	119,853.71
Water	21,780.08	69,252.93	23,451.04	31,301.90
All other	—	2,247.75	—	1,271.00
Cemeteries	—	12,570.87	7,332.91	8,746.69
Interest	4,469.56	—	—	—
On sinking funds	—	5,109.58	969.67	966.98
On trust and investment funds	109.75	—	—	—
All other	4,359.81	7,461.29	6,363.24	7,779.71
NON-REVENUE.	\$299,768.96	\$458,917.39	\$311,126.34	\$205,839.91
Offsets to outlays	2,935.43	7,591.60	15,786.98	4,148.59
Departmental	2,713.57	4,801.45	15,510.85	4,148.59
Public service enterprises	221.86	2,790.15	276.13	—
Cemeteries	—	—	—	—
Municipal indebtedness	250,000.00	369,622.50	248,199.20	170,000.00
Loans, general purposes	—	118,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	250,000.00	250,000.00	226,478.60	170,000.00
Unpaid warrants or orders, current year	—	—	21,720.60	—
Premiums	—	1,622.50	—	—
Transfers	—	8,594.36	925.14	—
From sinking funds	—	—	—	—
All other	—	8,594.36	925.14	—
Refunds	1,438.36	1,873.75	7,404.11	545.20
Agency, trust, and investment	45,395.17	71,235.18	38,810.91	31,146.12
Taxes and licenses for State	18,859.50	29,656.50	15,686.50	13,246.00
Taxes for county	14,808.64	25,354.64	17,488.55	10,930.72
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	642.28	14,722.81	3,929.24	5,632.83
All other	11,084.75	1,501.23	1,706.62	1,336.57
RECAPITULATION.				
Revenue and offsets to outlays	\$450,285.37	\$833,957.32	\$559,846.64	\$503,377.09
Premiums	—	1,622.50	—	—
Municipal indebtedness	250,000.00	368,000.00	248,199.20	170,000.00
Transfers and refunds	1,438.36	10,468.11	8,329.25	545.20
Agency, trust, and investment	45,395.17	71,235.18	38,810.91	31,146.12
Total receipts	\$747,118.90	\$1,285,283.11	\$855,186.00	\$705,068.41
Balance on hand, including funds	53,768.06	137,023.89	12,694.13	112,378.79
GRAND TOTAL	\$800,886.96	\$1,422,307.00	\$867,880.13	\$817,447.20

¹ Includes \$10,413.64 from Mary A. Alley Hospital.² Includes \$42,414.62 from gas.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middleboro- ough POPULATION 8,608	Hudson POPULATION 8,469
Maintenance	\$376,715.49	\$702,364.96	\$490,007.19	\$407,338.46
<i>Departmental</i>	<i>357,693.55</i>	<i>530,257.65</i>	<i>366,280.77</i>	<i>320,528.97</i>
General government	27,999.13	45,118.28	23,612.93	17,070.85
Protection of persons and property	17,930.96	65,049.75	47,645.00	34,198.59
Health and sanitation	22,642.53	36,523.82	20,707.18	25,511.99
Highways	63,663.89	76,471.77	41,724.09	45,454.98
Charities	57,661.68	118,249.31	77,102.45	78,848.77
Soldiers' benefits	3,012.14	19,407.96	8,537.98	14,841.07
Schools	157,136.07	138,389.19	135,562.26	91,877.96
Libraries	3,213.76	7,711.11	8,753.49	4,513.18
Recreation	222.79	8,185.70	18.92	945.17
Pensions	—	—	655.20	504.00
Unclassified	4,910.60	15,150.76	1,961.27	6,762.41
<i>Public service enterprises</i>	<i>19,021.94</i>	<i>165,195.41</i>	<i>123,726.42</i>	<i>84,617.81</i>
Electric light	—	123,174.56	105,305.09	72,686.47
Water	19,021.94	42,020.85	18,400.16	11,931.34
All other	—	—	21.17	—
Cemeteries	—	6,905.90	—	2,173.06
Administration of trust funds	—	6.00	—	18.62
Interest	31,407.37	35,050.60	11,848.27	23,749.32
<i>Loans, general purposes</i>	<i>21,144.87</i>	<i>25,999.35</i>	<i>10,153.27</i>	<i>16,647.03</i>
<i>Loans, public service enterprises</i>	<i>10,262.50</i>	<i>9,051.25</i>	<i>1,695.00</i>	<i>7,102.29</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,601.87	143,232.50	68,060.21	88,952.25
<i>Departmental</i>	<i>14,380.64</i>	<i>99,071.14</i>	<i>55,199.06</i>	<i>17,223.04</i>
General government	—	15.38	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	91,876.28	1,379.52	5,262.10
Highways	14,062.14	7,179.48	33,819.54	11,585.23
Charities	—	—	—	102.09
Schools	318.50	—	—	—
Libraries	—	—	—	225.32
Recreation	—	—	—	—
Unclassified	—	—	—	48.30
<i>Public service enterprises</i>	<i>221.23</i>	<i>44,161.36</i>	<i>32,861.15</i>	<i>71,729.21</i>
Electric light	—	42,698.54	31,376.28	68,593.05
Water	221.23	1,462.82	1,484.87	3,136.16
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	300,125.00	320,000.00	248,000.00	204,350.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>50,125.00</i>	<i>70,000.00</i>	<i>23,000.00</i>	<i>54,350.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>250,000.00</i>	<i>225,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	8,594.36	925.14	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>8,594.36</i>	<i>925.14</i>	<i>—</i>
Refunds	1,438.36	1,873.75	7,404.11	545.20
Agency, trust, and investment	45,492.10	68,860.51	40,423.19	31,417.75
<i>Taxes and licenses for State</i>	<i>18,859.50</i>	<i>29,656.50</i>	<i>15,686.50</i>	<i>13,246.00</i>
<i>Taxes for county</i>	<i>14,808.64</i>	<i>25,354.64</i>	<i>17,488.55</i>	<i>10,930.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>752.03</i>	<i>12,016.03</i>	<i>5,795.37</i>	<i>5,904.46</i>
<i>All other</i>	<i>11,071.93</i>	<i>1,834.34</i>	<i>1,462.77</i>	<i>1,536.57</i>
RECAPITULATION.				
Maintenance and interest	\$408,122.86	\$737,415.56	\$501,855.46	\$431,087.78
Permanent debt (except from sinking funds)	50,125.00	70,000.00	23,000.00	54,350.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,601.87	143,232.50	68,060.21	88,952.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	250,000.00	225,000.00	150,000.00
Transfers (except to sinking funds) and refunds	1,438.36	10,468.11	8,329.25	545.20
Agency, trust, and investment	45,492.10	68,860.51	40,423.19	31,417.75
Total payments	\$769,780.19	\$1,279,976.68	\$866,668.11	\$756,352.98
<i>Balance on hand, including funds</i>	<i>31,106.77</i>	<i>142,330.32</i>	<i>1,212.02</i>	<i>61,094.22</i>
GRAND TOTAL	\$800,886.96	\$1,422,307.00	\$867,880.13	\$817,447.20

¹ Includes \$24,787.71 for Mary A. Alley Hospital.² Includes \$33,622.47 for gas.³ Includes \$19,309.63 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
REVENUE.	\$389,157.72	\$388,610.05	\$348,982.48	\$342,009.50
General	313,627.07	337,754.02	273,221.54	274,242.16
<i>Taxes</i>	<i>302,454.55</i>	<i>325,533.43</i>	<i>264,099.68</i>	<i>265,537.05</i>
Property, poll, and income	289,834.83	305,897.75	250,787.90	255,340.03
Corporation, bank, etc.	12,619.72	19,635.68	13,311.78	10,197.02
<i>Licenses and permits</i>	<i>966.54</i>	<i>312.00</i>	<i>271.00</i>	<i>396.00</i>
<i>Fines and forfeits</i>	<i>369.00</i>	<i>650.00</i>	<i>39.25</i>	<i>386.20</i>
<i>Grants and gifts</i>	<i>9,836.98</i>	<i>11,218.59</i>	<i>8,811.61</i>	<i>7,922.91</i>
For expenses	9,836.98	11,218.59	8,811.61	7,922.91
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	75,530.65	50,856.03	75,760.94	67,767.34
<i>Special assessments</i>	<i>937.61</i>	<i>345.00</i>	—	—
To meet expenses	724.00	—	—	—
To meet outlays	213.61	345.00	—	—
<i>Privileges</i>	<i>10,780.14</i>	<i>8,661.36</i>	<i>12,815.06</i>	<i>11,370.05</i>
<i>Departmental</i>	<i>25,060.45</i>	<i>26,141.12</i>	<i>32,423.82</i>	<i>20,099.65</i>
General government	935.13	167.71	1,743.30	184.96
Protection of persons and property	136.77	739.21	118.07	138.14
Health and sanitation	305.71	526.18	1,519.62	661.29
Highways	—	1,254.51	27.59	58.75
Charities	19,107.14	17,737.50	14,653.11	15,289.35
Soldiers' benefits	486.97	391.00	1,762.00	1,316.00
Schools	3,964.73	5,045.24	12,275.69	2,081.41
Libraries	124.00	279.77	324.44	332.85
Recreation	—	—	—	3.00
Unclassified	—	—	—	33.90
<i>Public service enterprises</i>	<i>29,329.22</i>	<i>14,325.88</i>	<i>24,285.68</i>	<i>27,595.20</i>
Electric light	—	—	—	—
Water	29,329.22	—	24,285.68	27,595.20
All other	—	14,325.88	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	<i>9,423.23</i>	<i>1,382.67</i>	<i>6,236.38</i>	<i>8,702.44</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,522.51	65.90	502.40	90.12
All other	7,900.72	1,316.77	5,733.98	8,612.32
NON-REVENUE.	\$375,152.53	\$252,819.77	\$264,567.09	\$330,698.06
Offsets to outlays	—	—	146.50	13,203.55
<i>Departmental</i>	—	—	146.50	13,203.55
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	345,008.12	200,000.00	225,000.00	282,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>345,000.00</i>	<i>200,000.00</i>	<i>225,000.00</i>	<i>282,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>8.12</i>	—	—	—
Transfers	1,352.42	5.00	—	—
<i>From sinking funds</i>	—	—	—	—
All other	1,352.42	5.00	—	—
Refunds	1,334.04	1,657.33	1,344.38	404.25
Agency, trust, and investment	27,457.95	51,157.44	38,076.21	35,090.26
<i>Taxes and licenses for State</i>	<i>16,934.00</i>	<i>19,221.50</i>	<i>15,434.50</i>	<i>14,444.60</i>
<i>Taxes for county</i>	<i>8,729.73</i>	<i>30,257.74</i>	<i>17,229.46</i>	<i>16,193.11</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,905.42</i>	<i>603.20</i>	<i>5,412.25</i>	<i>4,386.65</i>
All other	888.80	1,075.00	—	66.00
RECAPITULATION.				
Revenue and offsets to outlays	\$389,157.72	\$388,610.05	\$349,128.98	\$355,213.05
Premiums	8.12	—	—	—
Municipal indebtedness	345,000.00	200,000.00	225,000.00	282,000.00
Transfers and refunds	2,686.46	1,662.33	1,344.38	404.25
Agency, trust, and investment	27,457.95	51,157.44	38,076.21	35,090.26
Total receipts	\$764,310.25	\$641,429.82	\$613,549.57	\$672,707.56
<i>Balances on hand, including funds</i>	<i>108,399.95</i>	<i>16,388.14</i>	<i>21,140.93</i>	<i>45,730.77</i>
GRAND TOTAL	\$872,710.20	\$657,817.96	\$634,690.50	\$718,438.33

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
Maintenance	\$322,029.53	\$351,107.19	\$302,008.14	\$294,718.26
<i>Departmental</i>	<i>307,885.03</i>	<i>336,781.31</i>	<i>281,122.81</i>	<i>267,620.22</i>
General government	22,477.66	17,591.19	23,562.28	14,570.70
Protection of persons and property	34,036.01	13,768.52	21,356.98	21,670.66
Health and sanitation	14,602.84	15,928.26	18,712.47	14,959.04
Highways	32,089.20	31,426.41	36,341.71	23,486.77
Charities	64,966.58	81,035.29	46,002.81	68,542.29
Soldiers' benefits	9,598.94	6,593.90	5,892.46	8,873.01
Schools	111,728.16	156,752.83	121,488.56	104,787.13
Libraries	6,238.62	7,914.43	3,688.87	4,982.28
Recreation	293.43	2,316.63	1,503.69	1,653.59
Pensions	—	—	—	—
Unclassified	11,553.59	3,453.85	2,572.98	4,094.75
<i>Public service enterprises</i>	<i>14,444.50</i>	<i>14,325.88</i>	<i>20,885.33</i>	<i>27,040.94</i>
Electric light	—	—	—	—
Water	14,444.50	—	20,885.33	27,040.94
All other	—	14,325.88	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>57.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	23,634.51	14,550.76	19,381.40	23,172.57
<i>Loans, general purposes</i>	<i>21,840.76</i>	<i>14,250.76</i>	<i>18,963.90</i>	<i>23,172.57</i>
<i>Loans, public service enterprises</i>	<i>1,793.75</i>	<i>300.00</i>	<i>417.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,898.86	6,899.84	26,077.66	22,131.34
<i>Departmental</i>	<i>5,758.90</i>	<i>6,899.84</i>	<i>20,623.23</i>	<i>21,690.35</i>
General government	—	—	367.50	154.45
Protection of persons and property	—	550.00	—	—
Health and sanitation	2,013.97	1,881.93	2,744.13	3,419.06
Highways	3,423.40	2,793.83	15,709.96	17,763.84
Charities	—	—	—	—
Schools	321.53	691.30	1,320.78	96.50
Libraries	—	—	—	—
Recreation	—	982.78	480.86	256.50
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,139.96</i>	<i>—</i>	<i>5,454.43</i>	<i>440.99</i>
Electric light	—	—	—	—
Water	3,139.96	—	5,454.43	440.99
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	437,991.89	224,000.00	198,000.00	283,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>47,991.89</i>	<i>24,000.00</i>	<i>23,000.00</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>390,000.00</i>	<i>200,000.00</i>	<i>175,000.00</i>	<i>266,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,352.42	5.00	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,352.42</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Refunds	1,334.04	1,657.33	1,344.38	404.25
Agency, trust, and investment	27,578.84	51,231.34	38,179.74	34,788.02
<i>Taxes and licenses for State</i>	<i>16,934.00</i>	<i>19,221.50</i>	<i>16,454.50</i>	<i>14,444.50</i>
<i>Taxes for county</i>	<i>8,729.73</i>	<i>30,257.74</i>	<i>17,229.46</i>	<i>16,193.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,075.51</i>	<i>677.10</i>	<i>5,515.78</i>	<i>4,084.41</i>
<i>All other</i>	<i>839.60</i>	<i>1,075.00</i>	<i>—</i>	<i>66.00</i>
RECAPITULATION.				
Maintenance and interest	\$345,664.04	\$365,657.95	\$321,389.54	\$317,890.83
Permanent debt (except from sinking funds)	47,991.89	24,000.00	23,000.00	17,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,898.86	6,899.84	26,077.66	22,131.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	390,000.00	200,000.00	175,000.00	266,000.00
Transfers (except to sinking funds) and refunds	2,686.46	1,662.33	1,344.38	404.25
Agency, trust, and investment	27,578.84	51,231.34	38,179.74	34,788.02
Total payments	\$822,820.09	\$649,451.46	\$584,991.32	\$658,214.44
Balance on hand, including funds	49,890.11	8,366.50	49,699.18	60,223.89
GRAND TOTAL	\$872,710.20	\$657,817.96	\$634,690.50	\$718,438.33

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
REVENUE.	\$607,567.66	\$289,286.92	\$569,243.16	\$554,649.62
General	340,518.31	236,098.60	471,978.58	502,063.50
Taxes	329,800.25	226,089.14	437,933.05	478,402.62
Property, poll, and income	324,181.87	209,063.99	400,877.16	466,265.36
Corporation, bank, etc.	5,618.38	16,975.15	37,055.89	12,137.16
Licenses and permits	423.75	506.93	616.00	3,208.00
Fines and forfeits	675.00	666.75	3,119.64	1,045.00
Grants and gifts	9,719.31	8,885.78	30,410.89	19,201.83
For expenses	9,719.31	8,885.78	29,991.79	19,201.83
For outlays	—	—	419.10	—
All other	—	—	—	206.15
Commercial	267,049.35	53,188.32	97,264.58	52,586.12
Special assessments	—	—	123.08	—
To meet expenses	—	—	123.08	—
To meet outlays	—	—	—	—
Privileges	16,507.27	9,006.44	14,767.48	24,263.71
Departmental	22,084.73	8,356.74	26,883.20	19,111.67
General government	4,099.92	898.50	1,877.35	3.00
Protection of persons and property	57.62	170.19	1,152.87	1,070.20
Health and sanitation	535.62	260.71	1,099.71	911.42
Highways	171.80	1,050.00	1,117.45	8.00
Charities	9,844.46	5,136.32	11,304.04	14,397.13
Soldiers' benefits	312.00	184.00	100.00	153.00
Schools	7,058.31	206.21	9,949.49	1,575.55
Libraries	—	—	250.38	—
Recreation	—	—	28.41	68.77
Unclassified	5.00	450.81	3.50	924.60
Public service enterprises	206,791.05	26,948.17	47,220.09	—
Electric light	158,952.60	—	—	—
Water	47,838.45	26,948.17	47,220.09	—
All other	—	—	—	—
Cemeteries	3,844.87	4,594.01	—	1,338.40
Interest	17,821.43	4,282.96	8,270.73	7,872.54
On sinking funds	3,159.51	—	—	—
On trust and investment funds	10,163.86	686.84	4,383.38	606.62
All other	4,498.06	3,596.12	3,887.35	7,265.72
NON-REVENUE.	\$569,672.63	\$366,705.20	\$396,281.80	\$694,140.62
Offsets to outlays	3,454.49	57,444.77	559.86	3,025.25
Departmental	2,760.72	57,133.11	349.86	3,025.25
Public service enterprises	693.77	311.66	210.00	—
Cemeteries	—	—	—	—
Municipal indebtedness	439,500.00	270,000.35	350,000.00	600,000.00
Loans, general purposes	29,500.00	—	—	—
Loans, public service enterprises	110,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	500,000.00	270,000.00	350,000.00	600,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	.35	—	—
Transfers	46,386.73	930.06	46.54	424.24
From sinking funds	10,000.00	—	—	—
All other	36,386.73	930.06	46.54	424.24
Refunds	1,332.37	518.68	4,615.53	824.56
Agency, trust, and investment	78,999.04	37,811.34	41,059.87	89,866.57
Taxes and licenses for State	15,420.60	12,093.21	25,099.68	32,460.62
Taxes for county	13,565.81	21,963.66	14,865.85	50,769.66
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	48,717.32	3,754.47	1,027.74	6,069.29
All other	1,295.41	—	66.60	567.00
RECAPITULATION.				
Revenue and offsets to outlays	\$611,022.15	\$346,731.69	\$569,803.02	\$557,674.87
Premiums	—	.35	—	—
Municipal indebtedness	439,500.00	270,000.00	350,000.00	600,000.00
Transfers and refunds	47,719.10	1,448.74	4,662.07	1,248.80
Agency, trust, and investment	78,999.04	37,811.34	41,059.87	89,866.57
Total receipts	\$1,177,240.29	\$655,992.12	\$965,524.96	\$1,248,790.24
Balance on hand, including funds	96,466.04	17,035.17	132,922.79	11,098.77
GRAND TOTAL	\$1,273,706.33	\$673,027.29	\$1,098,447.75	\$1,259,889.01

Graded According to Population of 1930 — Continued.

PAYMENTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
Maintenance	\$515,635.83	\$282,643.33	\$418,143.07	\$428,389.72
<i>Departmental</i>	<i>369,868.80</i>	<i>268,609.76</i>	<i>390,765.83</i>	<i>426,018.05</i>
General government	22,603.54	16,954.74	28,049.85	42,806.60
Protection of persons and property	62,542.33	16,196.35	43,320.65	38,817.73
Health and sanitation	26,935.80	14,010.86	23,428.56	21,937.84
Highways	59,228.49	52,817.90	61,897.18	49,330.61
Charities	26,307.14	42,636.82	31,666.71	72,678.84
Soldiers' benefits	1,952.50	9,843.03	1,631.92	3,966.30
Schools	149,705.11	97,443.57	177,357.73	179,500.19
Libraries	13,395.70	2,021.85	7,539.92	1,495.77
Recreation	3,463.01	1,228.47	6,616.09	6,325.50
Pensions	—	—	—	—
Unclassified	3,735.18	5,456.17	9,257.22	9,158.67
<i>Public service enterprises</i>	<i>139,622.18</i>	<i>17,969.07</i>	<i>27,131.24</i>	—
Electric light	122,823.15	—	—	—
Water	16,699.03	17,346.86	27,131.24	—
All other	—	622.21	—	—
<i>Cemeteries</i>	<i>4,944.63</i>	<i>6,064.60</i>	<i>246.00</i>	<i>2,371.67</i>
<i>Administration of trust funds</i>	<i>1,300.22</i>	—	—	—
Interest	33,139.39	12,081.02	39,097.18	24,611.89
<i>Loans, general purposes</i>	<i>24,313.69</i>	<i>11,698.62</i>	<i>30,804.68</i>	<i>24,611.89</i>
<i>Loans, public service enterprises</i>	<i>8,325.70</i>	<i>382.60</i>	<i>8,292.50</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	172,649.66	59,632.21	151,189.74	104,117.62
<i>Departmental</i>	<i>57,005.62</i>	<i>66,742.72</i>	<i>143,804.88</i>	<i>103,816.12</i>
General government	—	—	6,104.87	4,086.39
Protection of persons and property	42,127.75	500.00	—	166.94
Health and sanitation	2,718.45	—	64,849.83	336.03
Highways	9,691.45	4,700.00	20,050.91	84,964.31
Charities	—	—	152.30	—
Schools	2,017.97	51,542.72	484.00	4,172.88
Libraries	—	—	—	—
Recreation	450.00	—	14,248.45	10,089.57
Unclassified	—	—	37,914.52	—
<i>Public service enterprises</i>	<i>112,322.68</i>	<i>2,889.49</i>	<i>7,384.86</i>	—
Electric light	23,956.05	—	—	—
Water	88,366.63	2,889.49	7,384.86	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,321.36</i>	—	—	<i>301.50</i>
Municipal indebtedness	362,500.00	251,050.00	411,986.36	580,000.00
<i>From sinking funds</i>	<i>10,000.00</i>	—	—	—
<i>From revenue and other sources</i>	<i>52,600.00</i>	<i>11,050.00</i>	<i>86,986.36</i>	<i>36,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>240,000.00</i>	<i>325,000.00</i>	<i>544,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	46,386.73	930.06	46.54	424.24
<i>To sinking funds from revenue</i>	<i>1.00</i>	—	—	—
<i>All other</i>	<i>46,385.73</i>	<i>930.06</i>	<i>46.54</i>	<i>424.24</i>
Refunds	1,332.37	518.68	4,615.53	824.56
Agency, trust, and investment	51,078.63	38,393.12	41,263.61	89,806.45
<i>Taxes and licenses for State</i>	<i>15,420.60</i>	<i>12,093.21</i>	<i>25,099.68</i>	<i>32,460.62</i>
<i>Taxes for county</i>	<i>13,666.81</i>	<i>21,963.66</i>	<i>14,865.85</i>	<i>50,769.66</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>21,105.23</i>	<i>4,336.25</i>	<i>1,231.48</i>	<i>6,009.17</i>
<i>All other</i>	<i>987.09</i>	—	<i>66.60</i>	<i>567.00</i>
RECAPITULATION.				
Maintenance and interest	\$548,775.22	\$294,724.35	\$457,240.25	\$453,001.61
Permanent debt (except from sinking funds)	52,500.00	11,050.00	86,986.36	36,000.00
Sinking fund requirements from revenue	1.00	—	—	—
Outlays	172,649.66	59,632.21	151,189.74	104,117.62
Permanent debt from sinking funds	10,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,000.00	240,000.00	325,000.00	544,000.00
Transfers (except to sinking funds) and refunds	47,718.10	1,448.74	4,662.07	1,248.80
Agency, trust, and investment	51,078.63	38,393.12	41,263.61	89,806.45
Total payments	\$1,182,722.61	\$645,248.42	\$1,066,342.03	\$1,228,174.48
<i>Balance on hand, including funds</i>	<i>90,983.72</i>	<i>27,778.87</i>	<i>32,105.72</i>	<i>31,714.53</i>
GRAND TOTAL	\$1,273,706.33	\$673,027.29	\$1,098,447.75	\$1,259,889.01

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
REVENUE.	\$292,725.90	\$351,177.13	\$240,853.68	\$371,544.50
General	242,586.46	290,824.61	212,740.80	301,543.27
Taxes	228,583.07	275,935.79	192,417.71	290,001.14
Property, poll, and income	216,493.45	270,525.01	180,587.46	270,277.33
Corporation, bank, etc.	12,089.62	5,410.78	11,830.25	19,723.81
Licenses and permits	570.00	1,247.50	490.50	196.00
Fines and forfeits	536.25	866.00	225.00	65.19
Grants and gifts	12,897.14	12,775.32	19,607.59	11,271.24
For expenses	12,897.14	12,775.32	19,607.59	8,980.73
For outlays	—	—	—	2,290.51
All other	—	—	—	9.70
Commercial	50,139.44	60,352.52	28,112.88	70,001.23
Special assessments	7,300.17	213.90	—	—
To meet expenses	7,300.17	—	—	—
To meet outlays	—	213.90	—	—
Privileges	7,531.70	9,642.27	7,211.76	9,501.91
Departmental	11,993.04	19,062.61	15,980.45	23,945.76
General government	120.30	183.50	1,115.69	616.88
Protection of persons and property	70.24	57.14	102.32	81.65
Health and sanitation	2,401.07	1,699.66	—	584.42
Highways	—	13.75	129.60	2,758.00
Charities	8,883.42	15,076.68	13,251.26	12,569.18
Soldiers' benefits	120.00	148.92	141.44	24.00
Schools	330.02	1,199.91	1,085.60	7,288.58
Libraries	67.99	71.05	154.54	—
Recreation	—	—	—	—
Unclassified	—	342.00	—	23.05
Public service enterprises	16,238.20	23,232.39	—	34,503.10
Electric light	—	—	—	—
Water	16,238.20	23,232.39	—	34,503.10
All other	—	—	—	—
Cemeteries	2,342.81	—	1,641.15	—
Interest	4,733.52	8,201.35	3,279.52	2,050.46
On sinking funds	—	—	—	—
On trust and investment funds	—	1,274.87	807.63	30.40
All other	4,733.52	6,926.48	2,471.89	2,020.06
NON-REVENUE.	\$96,838.91	\$366,592.92	\$181,422.47	\$399,243.16
Offsets to outlays	—	23,118.57	606.67	21,255.19
Departmental	—	23,118.57	606.67	21,255.19
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	65,000.00	309,000.00	155,000.00	351,700.00
Loans, general purposes	—	24,000.00	—	21,700.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	65,000.00	285,000.00	155,000.00	330,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	925.60	288.64
From sinking funds	—	—	—	—
All other	—	—	925.60	288.64
Refunds	6,158.32	765.36	4,148.52	1,155.56
Agency, trust, and investment	25,680.59	33,708.99	20,741.68	24,843.77
Taxes and licenses for State	12,230.72	15,515.50	8,350.50	16,553.60
Taxes for county	9,954.77	16,297.24	8,400.00	8,666.47
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,107.50	990.85	3,800.98	10.00
All other	387.60	905.40	190.20	613.80
RECAPITULATION.				
Revenue and offsets to outlays	\$292,725.90	\$374,295.70	\$241,460.35	\$392,799.69
Premiums	—	—	—	—
Municipal indebtedness	65,000.00	309,000.00	155,000.00	351,700.00
Transfers and refunds	6,158.32	765.36	5,074.12	1,444.20
Agency, trust, and investment	25,680.59	33,708.99	20,741.68	24,843.77
Total receipts	\$389,564.81	\$717,770.05	\$422,276.15	\$770,787.66
Balance on hand, including funds	53,046.43	11,421.25	56,416.36	50,294.06
GRAND TOTAL	\$442,611.24	\$729,191.30	\$478,692.51	\$821,081.72

Graded According to Population of 1930 — Continued.

PAYMENTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
Maintenance	\$279,292.15	\$303,162.98	\$239,254.61	\$316,663.26
<i>Departmental</i>	265,119.76	289,360.66	235,939.79	295,339.04
General government	17,938.54	13,172.40	13,907.22	12,975.76
Protection of persons and property	19,888.42	10,441.23	12,618.09	22,206.70
Health and sanitation	19,781.63	8,782.21	6,055.55	14,160.80
Highways	30,276.99	21,144.27	41,465.38	49,201.87
Charities	61,877.11	77,751.35	52,000.58	61,796.61
Soldiers' benefits	8,397.02	9,746.70	3,454.20	13,192.47
Schools	99,949.95	143,364.59	97,896.24	119,040.33
Libraries	3,800.46	2,695.60	5,410.59	1,500.00
Recreation	790.63	194.61	194.24	299.20
Pensions	—	—	—	—
Unclassified	2,419.01	2,067.70	2,937.70	1,025.30
<i>Public service enterprises</i>	10,910.29	13,784.33	—	21,143.62
Electric light	—	—	—	—
Water	10,910.29	13,784.33	—	21,143.62
All other	—	—	—	—
<i>Cemeteries</i>	3,262.10	—	3,314.82	120.60
<i>Administration of trust funds</i>	—	17.99	—	—
Interest	15,652.25	25,862.08	8,689.59	21,847.43
<i>Loans, general purposes</i>	16,652.25	23,078.33	8,689.59	18,469.93
<i>Loans, public service enterprises</i>	—	2,783.75	—	3,377.50
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	12,346.73	33,440.45	14,533.61	56,107.27
<i>Departmental</i>	6,057.82	31,952.44	14,533.61	48,623.91
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	5,533.45	—	—	—
Highways	—	31,952.44	14,533.61	36,806.64
Charities	—	—	—	—
Schools	524.37	—	—	7,586.19
Libraries	—	—	—	—
Recreation	—	—	—	4,120.74
Unclassified	—	—	—	110.34
<i>Public service enterprises</i>	6,288.91	1,488.01	—	7,483.36
Electric light	—	—	—	—
Water	6,288.91	1,488.01	—	7,483.36
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	84,000.00	326,500.00	163,500.00	368,925.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	19,000.00	41,500.00	8,500.00	58,925.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	65,000.00	285,000.00	155,000.00	310,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	925.60	288.64
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	925.60	288.64
Refunds	6,158.32	765.36	4,148.52	1,155.56
Agency, trust, and investment	25,138.79	33,744.08	20,691.77	24,843.77
<i>Taxes and licenses for State</i>	12,230.72	15,515.50	8,350.50	15,553.50
<i>Taxes for county</i>	9,954.77	16,297.24	8,400.00	8,686.47
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,567.50	1,025.94	3,761.27	10.00
<i>All other</i>	385.80	905.40	180.00	613.80
RECAPITULATION.				
Maintenance and interest	\$294,944.40	\$329,025.06	\$247,944.20	\$338,510.69
Permanent debt (except from sinking funds)	19,000.00	41,500.00	8,500.00	58,925.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,346.73	33,440.45	14,533.61	56,107.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	285,000.00	155,000.00	310,000.00
Transfers (except to sinking funds) and refunds	6,158.32	765.36	5,074.12	1,444.20
Agency, trust, and investment	25,138.79	33,744.08	20,691.77	24,843.77
Total payments	\$422,588.24	\$723,474.95	\$451,743.70	\$789,830.93
Balance on hand, including funds	20,023.00	5,716.35	26,948.81	31,250.79
GRAND TOTAL	\$442,611.24	\$729,191.30	\$478,692.51	\$821,081.72

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
REVENUE.	\$279,449.40	\$373,987.47	\$252,572.90	\$241,837.69
General	244,551.94	325,714.81	226,819.44	219,281.49
Taxes	233,648.67	316,576.31	218,826.30	210,894.45
Property, poll, and income	225,226.98	300,791.14	205,892.72	208,699.64
Corporation, bank, etc.	8,421.69	15,785.17	12,933.58	2,194.81
Licenses and permits	566.25	275.00	133.80	446.00
Fines and forfeits	295.13	479.00	100.50	260.40
Grants and gifts	10,041.89	8,384.50	7,758.84	7,680.64
For expenses	10,041.89	8,384.50	7,758.84	7,680.64
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	34,897.46	48,272.66	25,753.46	22,556.20
Special assessments	—	1,391.77	142.80	19.33
To meet expenses	—	110.75	—	19.33
To meet outlays	—	1,281.02	142.80	—
Privileges	10,581.52	8,037.74	7,717.81	5,301.92
Departmental	15,363.88	12,498.29	14,055.21	9,130.75
General government	549.01	18.60	755.87	324.40
Protection of persons and property	274.49	360.32	128.35	75.85
Health and sanitation	245.29	558.35	316.14	—
Highways	2,110.90	101.24	—	—
Charities	8,043.77	9,854.79	10,446.54	7,232.89
Soldiers' benefits	288.00	497.50	1,265.50	240.00
Schools	3,767.13	875.17	1,106.65	1,249.20
Libraries	76.80	230.93	32.66	8.41
Recreation	—	—	—	—
Unclassified	8.49	1.39	3.50	—
Public service enterprises	—	21,294.53	—	—
Electric light	—	—	—	—
Water	—	21,294.53	—	—
All other	—	—	—	—
Cemeteries	1,157.75	—	908.00	154.00
Interest	7,794.31	5,050.33	2,929.64	7,950.20
On sinking funds	—	—	—	—
On trust and investment funds	1,899.27	771.57	25.69	678.53
All other	5,895.04	4,278.76	2,903.95	7,271.67
NON-REVENUE.	\$172,351.94	\$240,285.09	\$244,937.91	\$240,798.65
Offsets to outlays	13,408.86	2,351.36	—	—
Departmental	13,408.86	366.14	—	—
Public service enterprises	—	1,985.22	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	129,000.00	210,000.00	220,000.00	221,052.79
Loans, general purposes	20,000.00	—	—	8,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	109,000.00	210,000.00	220,000.00	210,000.00
Unpaid warrants or orders, current year	—	—	—	3,052.79
Premiums	—	—	—	—
Transfers	1,395.38	617.00	—	1,151.87
From sinking funds	—	—	—	—
All other	1,395.38	617.00	—	1,151.87
Refunds	5,073.61	29.18	68.49	2,263.33
Agency, trust, and investment	23,474.09	27,287.55	24,869.42	16,330.66
Taxes and licenses for State	11,466.50	14,792.00	11,440.00	8,149.00
Taxes for county	9,271.60	12,073.64	11,685.00	6,441.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,219.26	203.11	1,395.62	913.21
All other	526.73	218.80	350.80	827.13
RECAPITULATION.				
Revenue and offsets to outlays	\$292,858.26	\$376,338.83	\$252,572.90	\$241,837.69
Premiums	—	—	—	—
Municipal indebtedness	129,000.00	210,000.00	220,000.00	221,052.79
Transfers and refunds	6,468.99	646.18	68.49	3,415.20
Agency, trust, and investment	23,474.09	27,287.55	24,869.42	16,330.66
Total receipts	\$451,801.34	\$614,272.56	\$497,510.81	\$482,636.34
Balance on hand, including funds	28,025.48	11,165.04	82,453.46	12,164.25
GRAND TOTAL	\$479,826.82	\$625,437.60	\$579,964.27	\$494,800.59

Graded According to Population of 1930 — Continued.

PAYMENTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
Maintenance	\$241,632.93	\$323,685.65	\$257,721.82	\$209,254.50
<i>Departmental</i>	<i>237,954.81</i>	<i>305,412.21</i>	<i>254,521.95</i>	<i>208,804.10</i>
General government	14,595.42	16,832.66	15,400.09	14,886.19
Protection of persons and property	19,173.65	34,284.64	17,415.95	14,069.68
Health and sanitation	10,188.81	16,594.34	6,506.29	7,727.49
Highways	51,158.94	69,638.28	34,136.94	20,474.93
Charities	31,861.86	43,180.19	60,434.37	39,667.20
Soldiers' benefits	1,204.15	3,999.89	12,375.83	3,762.81
Schools	101,910.77	106,295.73	99,422.23	102,115.38
Libraries	4,494.11	5,189.85	2,621.93	2,493.31
Recreation	911.00	3,265.23	189.19	182.27
Pensions	—	—	—	—
Unclassified	2,456.10	6,131.40	6,019.13	3,424.84
<i>Public service enterprises</i>	<i>—</i>	<i>18,273.44</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	18,273.44	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,678.12</i>	<i>—</i>	<i>5,199.87</i>	<i>450.40</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	9,326.87	13,142.37	13,016.87	9,578.39
<i>Loans, general purposes</i>	<i>9,326.87</i>	<i>13,042.37</i>	<i>13,016.87</i>	<i>9,578.39</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,930.41	6,333.09	4,664.81	13,822.42
<i>Departmental</i>	<i>38,930.41</i>	<i>2,373.59</i>	<i>4,664.81</i>	<i>13,822.42</i>
General government	361.76	—	327.70	—
Protection of persons and property	412.00	99.55	—	600.08
Health and sanitation	20,339.50	1,619.09	—	12,265.81
Highways	17,817.15	—	3,738.11	784.99
Charities	—	—	599.00	—
Schools	—	654.95	—	171.54
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,959.50</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,959.50	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	145,916.00	230,000.00	265,500.00	229,799.74
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,916.00</i>	<i>25,000.00</i>	<i>25,500.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>132,000.00</i>	<i>205,000.00</i>	<i>240,000.00</i>	<i>220,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>799.74</i>
Transfers	1,395.38	617.00	—	1,151.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,395.38</i>	<i>617.00</i>	<i>—</i>	<i>1,151.87</i>
Refunds	5,073.61	29.18	68.49	2,263.33
Agency, trust, and investment	24,333.18	27,281.00	24,881.49	16,695.76
<i>Taxes and licenses for State</i>	<i>11,456.50</i>	<i>14,792.00</i>	<i>11,440.00</i>	<i>8,149.00</i>
<i>Taxes for county</i>	<i>9,271.60</i>	<i>12,073.64</i>	<i>11,685.00</i>	<i>6,441.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,078.35</i>	<i>213.56</i>	<i>1,405.69</i>	<i>1,278.31</i>
<i>All other</i>	<i>526.73</i>	<i>201.80</i>	<i>350.80</i>	<i>827.13</i>
RECAPITULATION.				
Maintenance and interest	\$250,959.80	\$336,828.02	\$270,738.69	\$218,832.89
Permanent debt (except from sinking funds)	13,916.00	25,000.00	25,500.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,930.41	6,333.09	4,664.81	13,822.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	132,000.00	205,000.00	240,000.00	220,799.74
Transfers (except to sinking funds) and refunds	6,468.99	646.18	68.49	3,415.20
Agency, trust, and investment	24,333.18	27,281.00	24,881.49	16,695.76
Total payments	\$466,608.38	\$601,088.29	\$565,853.48	\$482,566.01
<i>Balance on hand, including funds</i>	<i>13,218.44</i>	<i>24,349.31</i>	<i>14,110.79</i>	<i>12,234.58</i>
GRAND TOTAL	\$479,826.82	\$625,437.60	\$579,964.27	\$494,800.59

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
REVENUE.	\$444,236.75	\$344,835.37	\$571,461.71	\$273,376.34
General	280,650.78	234,868.12	390,285.16	221,791.21
Taxes	268,458.21	224,277.96	375,006.85	213,087.71
Property, poll, and income	265,815.99	217,458.73	369,635.85	209,229.46
Corporation, bank, etc.	2,642.22	6,819.23	5,371.00	3,858.25
Licenses and permits	1,627.50	298.50	585.00	553.00
Fines and forfeits	76.00	349.75	1,068.38	276.61
Grants and gifts	10,489.07	9,941.91	13,624.93	7,873.89
For expenses	10,489.07	9,941.91	13,624.93	7,773.89
For outlays	—	—	—	100.00
All other	—	—	—	—
Commercial	163,585.97	109,967.25	181,176.55	51,585.13
Special assessments	408.60	463.00	1,999.03	98.50
To meet expenses	408.60	—	1,999.03	98.50
To meet outlays	—	463.00	—	—
Privileges	11,054.16	9,153.97	18,199.06	12,077.60
Departmental	15,772.83	13,833.18	38,285.92	11,690.54
General government	1,800.00	855.50	1,278.14	1,157.03
Protection of persons and property	159.25	75.30	1,130.67	111.58
Health and sanitation	—	1,557.67	174.54	648.09
Highways	858.40	—	201.29	135.00
Charities	10,171.91	7,827.77	9,192.79	7,822.61
Soldiers' benefits	172.50	72.00	596.00	903.00
Schools	179.43	3,390.93	25,631.55	913.23
Libraries	213.34	54.01	—	—
Recreation	15.00	—	—	—
Unclassified	203.00	—	80.94	—
Public service enterprises	125,705.80	81,504.98	112,977.90	20,647.57
Electric light	102,863.29	81,504.98	112,977.90	—
Water	22,842.51	—	—	20,647.57
All other	—	—	—	—
Cemeteries	3,743.83	—	—	—
Interest	8,900.75	5,012.12	9,714.64	7,070.92
On sinking funds	—	—	—	—
On trust and investment funds	3,326.58	577.24	1,159.57	763.50
All other	5,574.17	4,434.88	8,555.07	6,307.42
NON-REVENUE.	\$362,301.80	\$281,943.88	\$62,305.04	\$189,982.36
Offsets to outlays	1,014.87	38,508.68	7,248.08	5,312.33
Departmental	—	38,508.68	7,248.08	5,312.33
Public service enterprises	1,014.87	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	320,000.00	200,000.00	20.93	163,500.00
Loans, general purposes	20,000.00	—	—	—
Loans, public service enterprises	—	—	—	2,500.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	300,000.00	200,000.00	—	161,000.00
Unpaid warrants or orders, current year	—	—	20.93	—
Premiums	—	—	—	—
Transfers	4,974.79	1,000.00	647.36	2,663.77
From sinking funds	—	—	—	—
All other	4,974.79	1,000.00	647.36	2,663.77
Refunds	947.62	2,949.78	690.29	771.27
Agency, trust, and investment	35,364.52	39,485.42	53,698.38	17,734.99
Taxes and licenses for State	14,697.00	13,251.46	22,204.00	10,335.00
Taxes for county	15,824.00	25,443.06	26,945.33	5,566.79
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,739.92	41.79	1,127.00	1,577.60
All other	1,103.60	749.11	3,432.05	255.60
RECAPITULATION.				
Revenue and offsets to outlays	\$445,251.62	\$383,344.05	\$578,709.79	\$278,688.67
Premiums	—	—	—	—
Municipal indebtedness	320,000.00	200,000.00	20.93	163,500.00
Transfers and refunds	5,922.41	3,949.78	1,337.65	3,435.04
Agency, trust, and investment	35,364.52	39,485.42	53,698.38	17,734.99
Total receipts	\$806,538.55	\$626,779.25	\$633,766.75	\$463,358.70
Balance on hand, including funds	119,375.45	63,888.01	203,408.68	3,744.75
GRAND TOTAL	\$925,914.00	\$690,667.26	\$837,175.43	\$467,103.45

Graded According to Population of 1930—Continued.

PAYMENTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
Maintenance	\$388,950.54	\$317,963.52	\$491,154.50	\$243,469.48
<i>Departmental</i>	<i>286,121.94</i>	<i>256,844.88</i>	<i>392,708.14</i>	<i>232,277.62</i>
General government	14,963.37	17,069.16	27,147.87	18,126.58
Protection of persons and property	22,495.23	11,591.31	76,001.36	21,108.53
Health and sanitation	7,851.54	10,415.49	19,252.26	8,261.98
Highways	25,842.94	26,522.56	68,929.88	24,894.24
Charities	83,932.67	61,691.99	39,849.88	42,796.95
Soldiers' benefits	4,223.95	8,084.32	4,724.00	8,609.70
Schools	117,762.72	114,783.44	139,001.78	100,448.52
Libraries	6,312.56	3,707.43	528.84	498.09
Recreation	856.90	1,358.80	10,074.88	13.51
Pensions	—	—	—	—
Unclassified	1,880.06	1,620.38	7,194.39	7,519.52
<i>Public service enterprises</i>	<i>98,911.29</i>	<i>61,118.64</i>	<i>98,441.16</i>	<i>11,166.86</i>
Electric light	75,980.27	61,118.64	98,441.16	—
Water	22,931.02	—	—	11,166.86
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,917.31</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>8.20</i>	<i>25.00</i>
Interest	24,020.18	21,164.73	11,326.05	14,689.42
<i>Loans, general purposes</i>	<i>19,542.68</i>	<i>20,884.73</i>	<i>11,326.05</i>	<i>14,100.67</i>
<i>Loans, public service enterprises</i>	<i>4,477.50</i>	<i>280.00</i>	<i>—</i>	<i>588.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	35,649.29	110,041.52	31,106.25	22,109.51
<i>Departmental</i>	<i>13,938.15</i>	<i>102,363.88</i>	<i>18,632.25</i>	<i>15,263.88</i>
General government	—	—	118.50	3,042.75
Protection of persons and property	—	13,456.12	1,947.82	3,028.82
Health and sanitation	—	53,377.06	14,789.35	7,135.57
Highways	1,999.78	—	—	—
Charities	—	35,530.70	—	1,556.74
Schools	2,054.86	—	—	—
Libraries	—	—	776.58	500.00
Recreation	9,883.51	—	1,000.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>21,711.14</i>	<i>7,677.64</i>	<i>12,474.00</i>	<i>6,845.63</i>
Electric light	14,220.37	7,677.64	12,474.00	—
Water	7,490.77	—	—	6,845.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	325,100.00	185,500.00	43,662.66	159,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>50,100.00</i>	<i>35,500.00</i>	<i>43,662.66</i>	<i>19,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>275,000.00</i>	<i>150,000.00</i>	<i>—</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,974.79	1,000.00	647.36	2,663.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,974.79</i>	<i>1,000.00</i>	<i>647.36</i>	<i>2,663.77</i>
Refunds	947.62	2,949.78	690.29	771.27
Agency, trust, and investment	36,235.46	39,453.82	53,579.28	16,523.12
<i>Taxes and licenses for State</i>	<i>14,697.00</i>	<i>13,251.46</i>	<i>22,204.00</i>	<i>10,335.00</i>
<i>Taxes for county</i>	<i>15,824.00</i>	<i>25,443.06</i>	<i>26,945.33</i>	<i>5,566.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,820.29</i>	<i>16.79</i>	<i>1,006.90</i>	<i>365.73</i>
<i>All other</i>	<i>894.17</i>	<i>1,742.51</i>	<i>3,423.05</i>	<i>255.60</i>
RECAPITULATION.				
Maintenance and interest	\$412,970.72	\$339,128.25	\$502,480.55	\$258,158.90
Permanent debt (except from sinking funds)	50,100.00	35,500.00	43,662.66	19,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	35,649.29	110,041.52	31,106.25	22,109.51
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	275,000.00	150,000.00	—	140,000.00
Transfers (except to sinking funds) and refunds	5,922.41	3,949.78	1,337.65	3,435.04
Agency, trust, and investment	36,235.46	39,453.82	53,579.28	16,523.12
Total payments	\$815,877.88	\$678,073.37	\$632,166.39	\$459,726.57
Balance on hand, including funds	110,036.12	12,693.89	205,009.04	7,376.88
GRAND TOTAL	\$925,914.00	\$690,667.26	\$837,175.43	\$467,103.45

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
REVENUE.	\$217,494.11	\$426,901.37	\$278,717.01	\$229,022.68
General	171,183.90	268,209.15	233,007.93	175,595.89
<i>Taxes</i>	<i>166,414.53</i>	<i>259,092.21</i>	<i>222,077.08</i>	<i>158,151.99</i>
Property, poll, and income	153,407.68	247,067.67	209,357.44	153,092.93
Corporation, bank, etc.	3,006.65	12,024.54	12,719.64	5,059.06
<i>Licenses and permits</i>	<i>502.00</i>	<i>937.45</i>	<i>243.00</i>	<i>288.60</i>
<i>Fines and forfeits</i>	<i>89.68</i>	<i>177.50</i>	<i>143.00</i>	<i>210.35</i>
<i>Grants and gifts</i>	<i>14,177.89</i>	<i>8,001.99</i>	<i>10,530.85</i>	<i>16,945.05</i>
For expenses	14,177.89	8,001.99	10,530.85	16,945.05
For outlays	—	—	—	—
<i>All other</i>	—	—	14.00	—
Commercial	46,310.21	158,692.22	45,709.08	53,426.79
<i>Special assessments</i>	<i>63.00</i>	<i>702.50</i>	—	—
To meet expenses	63.00	—	—	—
To meet outlays	—	702.50	—	—
<i>Privileges</i>	<i>7,394.78</i>	<i>8,714.15</i>	<i>9,436.00</i>	<i>8,039.42</i>
<i>Departmental</i>	<i>17,678.98</i>	<i>16,161.84</i>	<i>11,710.52</i>	<i>21,596.42</i>
General government	1,970.00	2,421.01	381.25	747.80
Protection of persons and property	147.97	256.56	79.07	128.60
Health and sanitation	10,144.70	182.80	473.93	20.00
Highways	1,770.00	27.00	80.75	5,926.75
Charities	2,745.16	11,172.17	10,244.51	10,588.71
Soldiers' benefits	396.00	919.00	72.00	603.25
Schools	405.94	902.62	291.07	3,253.67
Libraries	99.21	272.45	86.99	226.00
Recreation	—	—	—	—
Unclassified	—	7.73	.95	101.64
<i>Public service enterprises</i>	<i>11,802.39</i>	<i>125,267.53</i>	<i>19,167.44</i>	<i>13,222.12</i>
Electric light	—	104,998.72	—	—
Water	11,802.39	20,268.81	19,167.44	13,222.12
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,400.07</i>	<i>420.50</i>	—	<i>191.86</i>
<i>Interest</i>	<i>5,970.99</i>	<i>7,426.20</i>	<i>5,395.12</i>	<i>10,376.97</i>
On sinking funds	—	3,228.40	—	—
On trust and investment funds	1,683.95	218.11	3,182.39	5,984.20
All other	4,287.04	3,979.69	2,212.73	4,392.77
NON-REVENUE.	\$237,774.68	\$244,680.64	\$161,335.41	\$152,484.37
Offsets to outlays	4,722.19	—	50.00	—
<i>Departmental</i>	<i>4,722.19</i>	—	<i>50.00</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	204,200.00	212,000.00	127,770.56	125,000.00
<i>Loans, general purposes</i>	<i>8,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>196,200.00</i>	<i>212,000.00</i>	<i>120,000.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>7,770.56</i>	—
<i>Premiums</i>	—	—	—	—
Transfers	4,110.87	274.35	1,719.29	4,903.10
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,110.87	274.35	1,719.29	4,903.10
Refunds	1,009.29	1,143.69	1,596.27	672.19
Agency, trust, and investment	23,732.33	31,262.60	30,199.29	21,909.08
<i>Taxes and licenses for State</i>	<i>7,893.00</i>	<i>12,983.60</i>	<i>12,691.36</i>	<i>9,478.00</i>
<i>Taxes for county</i>	<i>8,277.00</i>	<i>10,020.22</i>	<i>13,633.00</i>	<i>9,251.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>7,378.13</i>	<i>7,623.06</i>	<i>3,852.13</i>	<i>2,783.48</i>
<i>All other</i>	<i>184.20</i>	<i>636.82</i>	<i>22.80</i>	<i>396.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$222,216.30	\$426,901.37	\$278,767.01	\$229,022.68
Premiums	—	—	—	—
Municipal indebtedness	204,200.00	212,000.00	127,770.56	125,000.00
Transfers and refunds	5,120.16	1,418.04	3,315.56	5,575.29
Agency, trust, and investment	23,732.33	31,262.60	30,199.29	21,909.08
Total receipts	\$455,268.79	\$671,582.01	\$440,052.42	\$381,507.05
Balance on hand, including funds	16,885.84	1,770.81	6,367.98	37,189.97
GRAND TOTAL	\$471,654.63	\$673,352.82	\$446,410.40	\$418,697.02

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
Maintenance	\$192,397.60	\$389,370.16	\$233,437.14	\$207,808.14
<i>Departmental</i>	<i>180,509.00</i>	<i>278,196.77</i>	<i>222,326.30</i>	<i>200,173.92</i>
General government	14,739.08	21,550.47	13,062.80	11,703.78
Protection of persons and property	12,252.51	25,818.01	13,032.27	13,109.52
Health and sanitation	9,323.79	14,956.74	5,338.46	6,995.91
Highways	33,952.90	44,409.92	27,068.06	43,380.75
Charities	26,931.40	54,616.89	62,675.38	47,226.55
Soldiers' benefits	5,757.50	6,392.95	16,999.99	8,720.76
Schools	64,788.71	101,529.87	79,571.84	62,075.18
Libraries	4,819.00	4,299.74	3,655.68	3,607.27
Recreation	12.20	530.86	135.94	501.93
Pensions	—	—	—	—
Unclassified	7,931.91	4,090.32	785.88	2,852.27
<i>Public service enterprises</i>	<i>7,926.31</i>	<i>110,640.39</i>	<i>11,099.84</i>	<i>4,628.38</i>
Electric light	—	92,447.37	—	—
Water	7,926.31	18,193.02	11,099.84	4,628.38
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,957.29</i>	<i>534.00</i>	<i>—</i>	<i>620.89</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>—</i>	<i>11.00</i>	<i>2,884.95</i>
Interest	10,037.01	17,789.41	6,652.64	9,148.51
<i>Loans, general purposes</i>	<i>10,037.01</i>	<i>13,584.41</i>	<i>5,820.14</i>	<i>7,971.01</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>4,205.00</i>	<i>832.60</i>	<i>1,177.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,707.69	1,031.45	11,874.12	5,104.78
<i>Departmental</i>	<i>12,085.50</i>	<i>1,031.45</i>	<i>11,120.72</i>	<i>2,128.30</i>
General government	1,133.55	—	6,500.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	189.50	—	—	—
Highways	9,696.95	738.75	4,620.72	1,398.30
Charities	—	—	—	730.00
Schools	438.50	292.70	—	—
Libraries	627.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>398.76</i>	<i>—</i>	<i>753.40</i>	<i>2,976.48</i>
Electric light	—	—	—	—
Water	398.76	—	753.40	2,976.48
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,223.43</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	223,000.00	223,660.31	159,000.00	152,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>28,000.00</i>	<i>19,500.00</i>	<i>19,000.00</i>	<i>17,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>195,000.00</i>	<i>192,234.71</i>	<i>140,000.00</i>	<i>135,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>11,925.60</i>	<i>—</i>	<i>—</i>
Transfers	4,110.87	274.35	1,719.29	4,903.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,110.87</i>	<i>274.35</i>	<i>1,719.29</i>	<i>4,903.10</i>
Refunds	1,009.29	1,143.69	1,596.27	672.19
Agency, trust, and investment	19,858.04	34,203.15	29,449.07	20,721.92
<i>Taxes and licenses for State</i>	<i>7,893.00</i>	<i>12,983.50</i>	<i>12,691.36</i>	<i>9,478.00</i>
<i>Taxes for county</i>	<i>8,277.00</i>	<i>10,020.22</i>	<i>13,633.00</i>	<i>9,261.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,508.64</i>	<i>10,563.61</i>	<i>3,124.71</i>	<i>1,596.32</i>
<i>All other</i>	<i>179.40</i>	<i>635.82</i>	<i>—</i>	<i>396.60</i>
RECAPITULATION.				
Maintenance and interest	\$202,434.61	\$407,159.57	\$240,089.78	\$216,956.65
Permanent debt (except from sinking funds)	28,000.00	19,500.00	19,000.00	17,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,707.69	1,031.45	11,874.12	5,104.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	195,000.00	204,160.31	140,000.00	135,000.00
Transfers (except to sinking funds) and refunds	5,120.16	1,418.04	3,315.56	5,575.29
Agency, trust, and investment	19,858.04	34,203.15	29,449.07	20,721.92
Total payments	\$464,120.50	\$667,472.52	\$443,728.53	\$400,658.64
<i>Balance on hand, including funds</i>	<i>7,534.13</i>	<i>5,880.30</i>	<i>2,681.87</i>	<i>18,038.38</i>
GRAND TOTAL	\$471,654.63	\$673,352.82	\$446,410.40	\$418,697.02

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
REVENUE.	\$324,102.83	\$242,410.78	\$271,515.08	\$298,649.97
General	246,665.83	211,677.61	237,153.88	244,643.52
Taxes	196,012.92	199,725.82	227,237.42	233,773.40
Property, poll, and income	181,642.62	192,675.16	210,514.39	228,039.42
Corporation, bank, etc.	14,370.30	7,050.66	16,723.03	5,733.98
Licenses and permits	560.60	268.00	821.00	524.00
Fines and forfeits	366.06	192.30	251.83	704.40
Grants and gifts	49,726.85	11,501.49	8,761.96	9,629.01
For expenses	24,714.47	11,501.49	8,761.96	9,629.01
For outlays	25,011.88	—	—	—
All other	—	—	81.67	12.71
Commercial	77,437.00	30,733.17	34,361.20	54,006.45
Special assessments	7,643.34	76.15	—	450.00
To meet expenses	7,643.34	76.15	—	—
To meet outlays	—	—	—	450.00
Privileges	8,832.89	7,465.88	12,562.71	13,118.69
Departmental	31,429.78	16,009.66	19,657.85	34,871.17
General government	121.50	495.00	1,307.38	1,883.13
Protection of persons and property	150.12	72.92	204.31	169.00
Health and sanitation	1,357.46	1,943.65	—	5,115.96
Highways	301.30	—	298.16	46.50
Charities	28,063.56	12,429.95	8,165.58	6,438.31
Soldiers' benefits	295.50	903.25	220.00	72.00
Schools	978.67	85.18	8,444.43	20,811.77
Libraries	161.67	79.71	1,005.99	334.50
Recreation	—	—	—	—
Unclassified	—	—	12.00	—
Public service enterprises	16,010.72	—	—	—
Electric light	—	—	—	—
Water	15,982.02	—	—	—
All other	28.70	—	—	—
Cemeteries	4,583.75	1,443.11	1,092.75	982.68
Interest	8,936.62	5,738.37	1,047.89	4,584.11
On sinking funds	—	—	—	—
On trust and investment funds	3,782.69	302.07	319.88	824.88
All other	5,153.83	5,436.30	728.01	3,759.23
NON-REVENUE.	\$298,535.29	\$202,198.61	\$374,803.74	\$128,275.68
Offsets to outlays	627.36	50.00	26,059.14	4,247.90
Departmental	627.36	50.00	26,059.14	4,247.90
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	251,000.00	177,564.36	306,000.00	75,000.00
Loans, general purposes	31,000.00	—	32,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	220,000.00	147,000.00	274,000.00	75,000.00
Unpaid warrants or orders, current year	—	50,564.36	—	—
Premiums	—	—	—	—
Transfers	3,536.17	—	—	1,172.11
From sinking funds	—	—	—	—
All other	3,536.17	—	—	1,172.11
Refunds	998.96	530.70	996.77	683.37
Agency, trust, and investment	42,372.80	24,053.55	41,747.83	47,172.30
Taxes and licenses for State	10,887.60	10,907.50	15,450.23	14,981.50
Taxes for county	11,077.00	11,320.00	23,837.16	29,367.37
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	19,976.30	1,311.25	1,994.24	2,294.63
All other	432.00	614.80	466.20	538.80
RECAPITULATION.				
Revenue and offsets to outlays	\$324,730.19	\$242,460.78	\$297,574.22	\$302,897.87
Premiums	—	—	—	—
Municipal indebtedness	251,000.00	177,564.36	306,000.00	75,000.00
Transfers and refunds	4,535.13	530.70	996.77	1,855.48
Agency, trust, and investment	42,372.80	24,053.55	41,747.83	47,172.30
Total receipts	\$622,638.12	\$444,609.39	\$646,318.82	\$426,925.65
Balance on hand, including funds	24,503.07	1,553.28	7,902.11	54,000.00
GRAND TOTAL	\$647,141.19	\$446,162.67	\$654,220.93	\$480,925.65

Graded According to Population of 1930 — Continued.

PAYMENTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
Maintenance	\$318,289.52	\$238,179.57	\$260,937.05	\$255,203.84
<i>Departmental</i>	<i>302,852.59</i>	<i>236,203.43</i>	<i>256,069.39</i>	<i>252,937.19</i>
General government	13,457.99	10,239.78	16,904.02	15,579.62
Protection of persons and property	17,579.28	6,250.86	15,255.98	30,789.77
Health and sanitation	9,975.15	7,300.58	8,793.69	10,925.01
Highways	63,329.00	19,778.22	46,775.45	45,104.87
Charities	86,860.23	53,040.32	46,302.17	18,991.06
Soldiers' benefits	8,658.12	18,000.26	1,230.49	3,065.88
Schools	93,532.29	115,751.21	104,191.38	122,293.08
Libraries	5,244.97	3,115.20	9,614.08	1,531.56
Recreation	829.50	38.33	2,450.43	1,015.84
Pensions	—	—	1,824.96	—
Unclassified	3,386.06	2,688.67	2,726.74	3,640.50
<i>Public service enterprises</i>	<i>10,620.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	10,620.83	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,816.10</i>	<i>1,976.14</i>	<i>4,867.66</i>	<i>2,021.61</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>245.04</i>
Interest	16,334.84	10,979.16	8,877.81	7,754.39
<i>Loans, general purposes</i>	<i>16,334.84</i>	<i>10,979.16</i>	<i>8,877.81</i>	<i>7,754.39</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	30,128.41	854.00	45,575.40	12,746.64
<i>Departmental</i>	<i>28,374.27</i>	<i>854.00</i>	<i>45,575.40</i>	<i>12,746.64</i>
General government	—	—	—	50.63
Protection of persons and property	375.22	—	152.50	5,784.41
Health and sanitation	670.75	—	—	201.05
Highways	27,328.30	250.00	45,095.40	5,822.07
Charities	—	604.00	—	—
Schools	—	—	215.00	771.83
Libraries	—	—	112.50	116.65
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,677.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,677.10	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>77.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	198,500.00	170,650.00	283,000.00	106,340.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1 18,500.00</i>	<i>20,650.00</i>	<i>39,000.00</i>	<i>2 31,340.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>180,000.00</i>	<i>150,000.00</i>	<i>244,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,536.17	—	—	1,172.11
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,536.17</i>	<i>—</i>	<i>—</i>	<i>1,172.11</i>
Refunds	998.96	530.70	996.77	683.37
Agency, trust, and investment	42,184.22	24,799.05	42,067.71	46,005.20
<i>Taxes and licenses for State</i>	<i>10,887.50</i>	<i>10,907.50</i>	<i>15,460.23</i>	<i>14,981.50</i>
<i>Taxes for county</i>	<i>11,077.00</i>	<i>11,320.00</i>	<i>23,837.16</i>	<i>29,357.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,787.72</i>	<i>2,066.75</i>	<i>2,314.12</i>	<i>1,129.33</i>
<i>All other</i>	<i>432.00</i>	<i>514.80</i>	<i>466.20</i>	<i>537.00</i>
RECAPITULATION.				
Maintenance and interest	\$334,624.36	\$249,158.73	\$269,814.86	\$262,958.23
Permanent debt (except from sinking funds)	¹ 18,500.00	20,650.00	39,000.00	² 31,340.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,128.41	854.00	45,575.40	12,746.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	180,000.00	150,000.00	244,000.00	75,000.00
Transfers (except to sinking funds) and refunds	4,535.13	530.70	996.77	1,855.48
Agency, trust, and investment	42,184.22	24,799.05	42,067.71	46,005.20
Total payments	\$609,972.12	\$445,992.48	\$641,454.74	\$429,905.55
Balance on hand, including funds	37,169.07	170.19	12,766.19	51,020.10
GRAND TOTAL	\$647,141.19	\$446,162.67	\$654,220.93	\$480,925.65

¹ Includes \$7,000 serial loan paid from sewer assessment surplus.² Includes \$840 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
REVENUE.	\$341,985.29	\$280,039.21	\$353,903.06	\$327,163.55
General	281,249.36	212,122.61	300,172.31	285,934.51
<i>Taxes</i>	<i>270,668.07</i>	<i>204,985.01</i>	<i>288,742.38</i>	<i>270,845.59</i>
Property, poll, and income	256,752.66	195,273.36	273,133.72	260,987.54
Corporation, bank, etc.	13,910.41	9,711.65	15,608.66	9,858.05
<i>Licenses and permits</i>	<i>357.00</i>	<i>302.50</i>	<i>467.00</i>	<i>2,773.00</i>
<i>Fines and forfeits</i>	<i>63.48</i>	<i>217.60</i>	<i>1,158.50</i>	<i>809.15</i>
<i>Grants and gifts</i>	<i>10,114.64</i>	<i>6,546.97</i>	<i>9,804.43</i>	<i>11,506.77</i>
For expenses	10,114.64	6,546.97	9,804.43	11,506.77
For outlays	—	—	—	—
All other	51.17	70.53	—	—
Commercial	60,735.93	67,916.60	53,730.75	41,229.04
<i>Special assessments</i>	<i>432.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	432.25	—	—
<i>Privileges</i>	<i>11,197.38</i>	<i>9,713.56</i>	<i>10,965.59</i>	<i>12,948.92</i>
<i>Departmental</i>	<i>19,698.34</i>	<i>24,423.03</i>	<i>13,240.87</i>	<i>22,268.89</i>
General government	256.34	1.30	374.80	715.99
Protection of persons and property	277.80	145.86	1,107.77	188.74
Health and sanitation	326.90	66.33	748.39	900.47
Highways	4,009.92	16.60	189.25	100.00
Charities	10,696.61	21,838.32	8,852.80	7,990.19
Soldiers' benefits	377.50	480.00	63.64	730.00
Schools	3,753.27	1,626.90	732.90	9,464.45
Libraries	—	247.72	151.33	—
Recreation	—	—	—	2,110.00
Unclassified	—	—	19.99	69.05
<i>Public service enterprises</i>	<i>20,328.64</i>	<i>27,189.93</i>	<i>21,423.45</i>	<i>—</i>
Electric light	—	—	—	—
Water	20,328.64	27,189.93	21,423.45	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,903.50</i>	<i>—</i>	<i>3,120.97</i>	<i>2,679.00</i>
<i>Interest</i>	<i>7,608.07</i>	<i>6,157.83</i>	<i>5,979.87</i>	<i>3,332.23</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,180.33	613.30	914.93	400.00
All other	6,427.74	5,544.53	5,064.94	2,932.23
NON-REVENUE.	\$296,562.72	\$189,272.77	\$344,282.67	\$258,268.49
Offsets to outlays	18,024.78	—	4,504.08	—
<i>Departmental</i>	<i>18,024.78</i>	<i>—</i>	<i>4,434.08</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>70.00</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	219,710.00	165,000.00	306,611.72	184,308.44
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>28,000.00</i>	<i>32,000.00</i>
<i>Loans, public service enterprises</i>	<i>44,600.00</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>165,000.00</i>	<i>275,000.00</i>	<i>140,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>111.72</i>	<i>12,308.44</i>
<i>Premiums</i>	<i>110.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8,102.06	339.45	3,757.64	138.66
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	8,102.06	339.45	3,757.64	138.66
Refunds	17,131.28	320.29	547.37	777.09
Agency, trust, and investment	33,594.60	23,613.03	28,861.86	73,044.30
<i>Taxes and licenses for State</i>	<i>14,951.00</i>	<i>10,905.50</i>	<i>14,641.96</i>	<i>19,178.00</i>
<i>Taxes for county</i>	<i>12,882.64</i>	<i>12,047.67</i>	<i>8,413.44</i>	<i>22,799.89</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,699.76</i>	<i>659.86</i>	<i>5,806.46</i>	<i>2,011.60</i>
All other	61.20	—	—	29,054.91
RECAPITULATION.				
Revenue and offsets to outlays	\$360,010.07	\$280,039.21	\$358,407.14	\$327,163.55
Premiums	110.00	—	111.72	—
Municipal indebtedness	219,600.00	165,000.00	306,500.00	184,308.44
Transfers and refunds	25,233.34	659.74	4,305.01	915.75
Agency, trust, and investment	33,594.60	23,613.03	28,861.86	73,044.30
Total receipts	\$638,548.01	\$469,311.98	\$698,185.73	\$585,432.04
Balance on hand, including funds	34,251.02	22,485.85	34,502.90	10,796.48
GRAND TOTAL	\$672,799.03	\$491,797.83	\$732,688.63	\$596,228.52

Graded According to Population of 1930—Continued.

PAYMENTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
Maintenance	\$307,252.62	\$247,612.91	\$308,829.35	\$323,024.94
<i>Departmental</i>	<i>284,064.89</i>	<i>227,866.21</i>	<i>274,921.23</i>	<i>318,081.65</i>
General government	20,030.38	13,573.94	19,476.61	19,756.48
Protection of persons and property	34,649.46	19,017.49	40,326.69	23,710.50
Health and sanitation	8,532.50	10,059.26	18,670.47	20,905.98
Highways	48,411.42	32,564.66	47,194.87	37,108.68
Charities	39,949.91	45,654.88	47,417.42	81,637.81
Soldiers' benefits	6,476.52	4,066.12	5,356.11	8,663.77
Schools	117,306.98	91,091.49	83,574.19	115,604.08
Libraries	1,030.72	5,667.91	5,249.81	2,000.00
Recreation	1,332.24	3,806.54	5,154.97	5,223.07
Pensions	—	—	—	—
Unclassified	6,344.76	2,363.92	2,500.09	3,471.28
<i>Public service enterprises</i>	<i>19,057.27</i>	<i>19,746.70</i>	<i>27,111.78</i>	<i>199.72</i>
Electric light	—	—	—	—
Water	19,057.27	19,746.70	27,111.78	—
All other	—	—	—	199.72
<i>Cemeteries</i>	<i>4,180.46</i>	<i>—</i>	<i>6,796.34</i>	<i>4,743.57</i>
Administration of trust funds	—	—	—	—
Interest	18,972.14	10,416.97	14,079.49	5,138.91
<i>Loans, general purposes</i>	<i>16,746.31</i>	<i>8,196.97</i>	<i>12,941.30</i>	<i>5,138.91</i>
<i>Loans, public service enterprises</i>	<i>2,225.83</i>	<i>2,220.00</i>	<i>1,138.19</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	83,748.17	3,863.11	67,618.61	49,604.62
<i>Departmental</i>	<i>37,702.64</i>	<i>3,863.11</i>	<i>62,605.52</i>	<i>49,604.62</i>
General government	148.20	—	—	609.00
Protection of persons and property	—	—	3,025.00	993.73
Health and sanitation	2,357.93	—	40,599.58	—
Highways	32,173.52	3,495.00	18,980.94	17,067.22
Charities	—	—	—	—
Schools	2,922.99	—	—	30,603.25
Libraries	—	—	—	—
Recreation	100.00	368.11	—	331.42
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>45,645.53</i>	<i>—</i>	<i>5,013.09</i>	<i>—</i>
Electric light	—	—	—	—
Water	45,645.53	—	5,013.09	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>400.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	191,500.00	195,000.00	300,691.36	144,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>41,500.00</i>	<i>10,000.00</i>	<i>25,691.36</i>	<i>4,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>185,000.00</i>	<i>275,000.00</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8,102.06	339.45	3,757.64	138.66
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8,102.06</i>	<i>339.45</i>	<i>3,757.64</i>	<i>138.66</i>
Refunds	17,131.28	320.29	547.37	777.09
Agency, trust, and investment	30,463.93	23,954.05	26,169.15	73,044.30
<i>Taxes and licenses for State</i>	<i>14,961.00</i>	<i>10,905.50</i>	<i>14,641.96</i>	<i>19,178.00</i>
<i>Taxes for county</i>	<i>12,882.64</i>	<i>12,047.67</i>	<i>8,415.44</i>	<i>22,799.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,569.09</i>	<i>1,000.88</i>	<i>3,113.75</i>	<i>2,011.50</i>
<i>All other</i>	<i>61.20</i>	<i>—</i>	<i>—</i>	<i>29,054.91</i>
RECAPITULATION.				
Maintenance and interest	\$326,224.76	\$258,029.88	\$322,908.84	\$328,163.85
Permanent debt (except from sinking funds)	41,500.00	10,000.00	25,691.36	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	83,748.17	3,863.11	67,618.61	49,604.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	185,000.00	275,000.00	140,000.00
Transfers (except to sinking funds) and refunds	25,233.34	659.74	4,305.01	915.75
Agency, trust, and investment	30,463.93	23,954.05	26,169.15	73,044.30
Total payments	\$657,170.20	\$481,506.78	\$721,692.97	\$596,228.52
<i>Balance on hand, including funds</i>	<i>15,628.83</i>	<i>10,291.05</i>	<i>10,995.66</i>	<i>—</i>
GRAND TOTAL	\$672,799.03	\$491,797.83	\$732,688.63	\$596,228.52

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
REVENUE.	\$378,821.51	\$142,059.38	\$311,811.46	\$261,463.32
General	245,431.99	129,295.47	263,710.01	202,861.43
<i>Taxes</i>	<i>233,769.93</i>	<i>106,874.08</i>	<i>261,698.11</i>	<i>196,558.38</i>
Property, poll, and income	231,345.61	104,642.96	249,372.29	190,297.77
Corporation, bank, etc.	2,424.32	2,231.12	2,325.82	6,255.61
<i>Licenses and permits</i>	<i>421.00</i>	<i>267.00</i>	<i>277.50</i>	<i>291.00</i>
<i>Fines and forfeits</i>	<i>237.75</i>	<i>13.64</i>	<i>29.00</i>	<i>45.00</i>
<i>Grants and gifts</i>	<i>11,003.31</i>	<i>22,088.10</i>	<i>11,705.40</i>	<i>5,972.05</i>
For expenses	8,893.10	22,088.10	11,705.40	5,972.05
For outlays	2,110.21	—	—	—
<i>All other</i>	<i>—</i>	<i>52.65</i>	<i>—</i>	<i>—</i>
Commercial	133,389.52	12,763.91	48,101.45	58,601.89
<i>Special assessments</i>	<i>1,993.30</i>	<i>129.26</i>	<i>—</i>	<i>—</i>
To meet expenses	1,993.30	129.26	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,273.72</i>	<i>4,463.02</i>	<i>6,268.38</i>	<i>5,723.72</i>
<i>Departmental</i>	<i>11,795.05</i>	<i>6,058.51</i>	<i>7,652.93</i>	<i>26,477.95</i>
General government	574.09	399.05	—	1,333.58
Protection of persons and property	300.38	30.65	994.30	158.03
Health and sanitation	460.71	—	587.82	1,556.97
Highways	188.42	2,048.00	—	107.53
Charities	4,899.62	3,230.25	5,222.84	16,686.70
Soldiers' benefits	276.00	120.00	252.00	1,960.39
Schools	3,755.00	212.91	514.83	4,535.75
Libraries	—	6.40	79.14	64.00
Recreation	—	—	—	—
Unclassified	1,340.83	11.25	2.00	75.00
<i>Public service enterprises</i>	<i>100,761.62</i>	<i>—</i>	<i>32,044.65</i>	<i>17,675.24</i>
Electric light	80,852.00	—	—	—
Water	19,895.12	—	32,044.65	17,675.24
All other	14.50	—	—	—
<i>Cemeteries</i>	<i>2,012.50</i>	<i>39.00</i>	<i>—</i>	<i>4,449.16</i>
<i>Interest</i>	<i>7,553.33</i>	<i>2,074.12</i>	<i>2,135.49</i>	<i>4,275.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,762.37	38.46	—	662.79
All other	5,790.96	2,035.66	2,135.49	3,613.03
NON-REVENUE.	\$357,549.20	\$140,142.04	\$185,555.41	\$282,688.77
Offsets to outlays	421.73	4,899.61	—	2,850.00
<i>Departmental</i>	<i>144.75</i>	<i>4,899.61</i>	<i>—</i>	<i>2,850.00</i>
<i>Public service enterprises</i>	<i>276.98</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	298,610.63	120,825.54	150,000.00	250,000.00
<i>Loans, general purposes</i>	<i>14,610.63</i>	<i>6,825.54</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>284,000.00</i>	<i>115,000.00</i>	<i>150,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,529.26	—	273.52
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,529.26</i>	<i>—</i>	<i>273.52</i>
Refunds	1,524.41	621.42	275.62	497.39
Agency, trust, and investment	56,992.43	12,266.21	35,279.79	29,067.86
<i>Taxes and licenses for State</i>	<i>11,907.95</i>	<i>6,305.00</i>	<i>18,797.87</i>	<i>9,981.50</i>
<i>Taxes for county</i>	<i>9,937.53</i>	<i>6,465.36</i>	<i>15,606.71</i>	<i>14,696.62</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>34,400.06</i>	<i>65.05</i>	<i>875.21</i>	<i>4,389.74</i>
<i>All other</i>	<i>746.89</i>	<i>430.80</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$379,243.24	\$146,958.99	\$311,811.46	\$264,313.32
Premiums	—	—	—	—
Municipal indebtedness	298,610.63	120,825.54	150,000.00	250,000.00
Transfers and refunds	1,524.41	2,150.68	275.62	770.91
Agency, trust, and investment	56,992.43	12,266.21	35,279.79	29,067.86
Total receipts	\$736,370.71	\$282,201.42	\$497,366.87	\$544,152.09
Balance on hand, including funds	4,955.29	10,191.95	46,947.75	38,929.33
GRAND TOTAL	\$741,326.00	\$292,393.37	\$544,314.62	\$583,081.42

Graded According to Population of 1930 — Continued.

PAYMENTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
Maintenance	\$315,503.69	\$122,492.14	\$248,805.83	\$233,602.55
<i>Departmental</i>	<i>252,516.31</i>	<i>122,405.14</i>	<i>233,937.95</i>	<i>225,454.88</i>
General government	17,750.01	11,498.82	16,364.61	15,497.24
Protection of persons and property	25,443.50	7,071.44	30,006.29	15,335.88
Health and sanitation	10,284.51	3,406.61	15,820.98	7,378.60
Highways	34,572.73	32,574.34	35,244.62	26,504.66
Charities	53,631.88	10,998.77	36,906.63	66,255.80
Soldiers' benefits	5,340.18	1,112.71	1,994.85	5,590.01
Schools	98,841.98	53,707.79	90,938.54	79,454.13
Libraries	624.02	1,134.96	2,246.25	6,264.37
Recreation	1,905.93	212.35	2,482.44	193.73
Pensions	300.00	—	—	812.00
Unclassified	3,821.57	687.35	1,932.74	2,168.46
<i>Public service enterprises</i>	<i>59,336.75</i>	<i>—</i>	<i>14,867.88</i>	<i>5,672.96</i>
Electric light	49,219.89	—	—	—
Water	10,116.86	—	14,867.88	5,672.96
All other	—	—	—	—
Cemeteries	3,650.63	87.00	—	2,474.71
Administration of trust funds	—	—	—	—
Interest	18,036.69	4,197.02	28,066.19	12,217.92
<i>Loans, general purposes</i>	<i>13,162.94</i>	<i>4,197.02</i>	<i>8,246.19</i>	<i>11,507.92</i>
<i>Loans, public service enterprises</i>	<i>4,873.75</i>	<i>—</i>	<i>19,820.00</i>	<i>710.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	34,860.27	16,940.73	5,424.79	6,897.02
<i>Departmental</i>	<i>13,893.01</i>	<i>16,940.73</i>	<i>4,736.78</i>	<i>6,897.02</i>
General government	610.63	—	250.00	—
Protection of persons and property	—	2,062.76	—	—
Health and sanitation	3,810.16	7,763.17	—	—
Highways	8,275.57	7,085.54	3,025.37	6,897.02
Charities	37.60	—	—	—
Schools	1,159.05	29.26	1,047.49	—
Libraries	—	—	—	—
Recreation	—	—	413.92	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>16,752.89</i>	<i>—</i>	<i>688.01</i>	<i>—</i>
Electric light	15,865.38	—	—	—
Water	887.51	—	688.01	—
All other	—	—	—	—
Cemeteries	4,214.37	—	—	—
Municipal indebtedness	311,550.00	120,400.00	188,000.00	277,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>46,550.00</i>	<i>5,400.00</i>	<i>58,000.00</i>	<i>12,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>265,000.00</i>	<i>115,000.00</i>	<i>150,000.00</i>	<i>265,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,529.26	—	273.52
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,529.26</i>	<i>—</i>	<i>273.52</i>
Refunds	1,524.41	621.42	275.62	497.39
Agency, trust, and investment	57,748.29	13,775.41	35,279.79	29,357.13
<i>Taxes and licenses for State</i>	<i>11,907.95</i>	<i>6,305.00</i>	<i>18,797.87</i>	<i>9,981.50</i>
<i>Taxes for county</i>	<i>9,937.53</i>	<i>5,465.36</i>	<i>15,606.71</i>	<i>14,696.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>35,322.34</i>	<i>1,574.25</i>	<i>875.21</i>	<i>4,679.01</i>
<i>All other</i>	<i>580.47</i>	<i>430.80</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$333,540.38	\$126,689.16	\$276,872.02	\$245,820.47
Permanent debt (except from sinking funds)	46,550.00	5,400.00	38,000.00	12,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,860.27	16,940.73	5,424.79	6,897.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	265,000.00	115,000.00	150,000.00	265,000.00
Transfers (except to sinking funds) and refunds	1,524.41	2,150.68	275.62	770.91
Agency, trust, and investment	57,748.29	13,775.41	35,279.79	29,357.13
Total payments	\$739,223.35	\$279,955.98	\$505,852.22	\$560,645.53
Balance on hand, including funds	2,102.65	12,437.39	38,462.40	22,435.89
GRAND TOTAL	\$741,326.00	\$292,393.37	\$544,314.62	\$583,081.42

TABLE I. — *Summary of Financial Transactions. Towns*

	RECEIPTS.	Foxborough POPULATION 5,347	Easton POPULATION 5,298
	REVENUE.	\$255,653.18	\$218,820.86
General		202,899.24	174,590.75
<i>Taxes</i>		<i>196,329.69</i>	<i>144,552.09</i>
Property, poll, and income		185,266.26	137,602.91
Corporation, bank, etc.		11,063.43	6,949.18
<i>Licenses and permits</i>		<i>352.50</i>	<i>434.83</i>
<i>Fines and forfeits</i>		<i>315.00</i>	<i>276.06</i>
<i>Grants and gifts</i>		<i>5,902.05</i>	<i>29,327.77</i>
For expenses		5,902.05	29,327.77
For outlays		—	—
<i>All other</i>		—	—
Commercial		52,753.94	44,230.11
<i>Special assessments</i>		<i>96.37</i>	<i>13.00</i>
To meet expenses		—	13.00
To meet outlays		96.37	—
<i>Privileges</i>		<i>9,203.89</i>	<i>8,996.86</i>
<i>Departmental</i>		<i>20,460.92</i>	<i>14,283.09</i>
General government		65.72	626.50
Protection of persons and property		95.50	95.41
Health and sanitation		252.14	1,267.17
Highways		335.61	24.00
Charities		18,364.90	8,138.75
Soldiers' benefits		860.00	177.16
Schools		351.16	3,934.62
Libraries		135.89	—
Recreation		—	—
Unclassified		—	19.48
<i>Public service enterprises</i>		<i>17,366.86</i>	—
Electric light		—	—
Water		17,366.86	—
All other		—	—
<i>Cemeteries</i>		—	—
<i>Interest</i>		<i>5,625.90</i>	<i>20,937.16</i>
On sinking funds		—	—
On trust and investment funds		728.94	18,680.96
All other		4,896.96	2,256.20
	NON-REVENUE.	\$243,328.67	\$215,503.67
Offsets to outlays		455.47	—
<i>Departmental</i>		—	—
<i>Public service enterprises</i>		<i>455.47</i>	—
<i>Cemeteries</i>		—	—
Municipal indebtedness		226,500.00	125,000.00
<i>Loans, general purposes</i>		—	—
<i>Loans, public service enterprises</i>		—	—
<i>Loans, cemeteries</i>		—	—
<i>Bonds refunded, current year</i>		—	—
<i>Temporary loans (including revenue loans)</i>		<i>226,500.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year</i>		—	—
<i>Premiums</i>		—	—
Transfers		123.52	21,651.30
<i>From sinking funds</i>		—	—
<i>All other</i>		<i>123.52</i>	<i>21,651.30</i>
Refunds		403.21	324.07
Agency, trust, and investment		15,846.47	68,528.30
<i>Taxes and licenses for State</i>		<i>10,000.50</i>	<i>10,212.00</i>
<i>Taxes for county</i>		<i>5,630.05</i>	<i>7,803.35</i>
<i>Reimbursements for grade crossings</i>		—	—
<i>Sinking and other permanent funds</i>		<i>215.92</i>	<i>37,061.32</i>
<i>All other</i>		—	<i>13,451.63</i>
	RECAPITULATION.		
Revenue and offsets to outlays		\$256,108.65	\$218,820.86
Premiums		—	—
Municipal indebtedness		226,500.00	125,000.00
Transfers and refunds		526.73	21,975.37
Agency, trust, and investment		15,846.47	68,528.30
Total receipts		\$498,981.85	\$434,324.53
Balance on hand, including funds		<i>29,368.58</i>	<i>25,575.89</i>
GRAND TOTAL		\$528,340.43	\$459,900.42

Graded According to Population of 1930 — Continued.

PAYMENTS.		Foxborough POPULATION 5,347	Easton POPULATION 5,298
Maintenance		\$202,759.53	\$208,826.32
<i>Departmental</i>		<i>187,885.89</i>	<i>208,826.32</i>
General government		12,896.28	11,086.43
Protection of persons and property		16,665.43	13,944.05
Health and sanitation		7,798.51	10,100.41
Highways		34,898.76	36,153.42
Charities		40,475.08	32,090.08
Soldiers' benefits		4,134.59	4,606.51
Schools		66,336.96	98,631.76
Libraries		2,559.69	—
Recreation		277.97	65.21
Pensions		—	491.04
Unclassified		1,842.62	1,657.41
<i>Public service enterprises</i>		<i>14,873.64</i>	<i>—</i>
Electric light		—	—
Water		14,873.64	—
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>		<i>—</i>	<i>—</i>
Interest		17,398.62	9,655.08
<i>Loans, general purposes</i>		<i>11,817.62</i>	<i>9,655.08</i>
<i>Loans, public service enterprises</i>		<i>5,581.00</i>	<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
Outlays		3,361.31	7,105.07
<i>Departmental</i>		<i>2,374.58</i>	<i>7,105.07</i>
General government		21.85	—
Protection of persons and property		—	—
Health and sanitation		—	—
Highways		971.00	3,819.00
Charities		263.30	—
Schools		—	3,286.07
Libraries		—	—
Recreation		1,118.43	—
Unclassified		—	—
<i>Public service enterprises</i>		<i>986.73</i>	<i>—</i>
Electric light		—	—
Water		986.73	—
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
Municipal indebtedness		251,000.00	122,500.00
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>		<i>29,500.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>221,500.00</i>	<i>115,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>	<i>—</i>
Transfers		123.52	21,651.30
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>123.52</i>	<i>21,651.30</i>
Refunds		403.21	324.07
Agency, trust, and investment		16,451.89	66,186.65
<i>Taxes and licenses for State</i>		<i>10,000.50</i>	<i>10,212.00</i>
<i>Taxes for county</i>		<i>5,630.05</i>	<i>7,803.35</i>
<i>Expenditures for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>821.34</i>	<i>34,719.67</i>
<i>All other</i>		<i>—</i>	<i>13,451.63</i>
RECAPITULATION.			
Maintenance and interest		\$220,158.15	\$218,481.40
Permanent debt (except from sinking funds)		29,500.00	7,500.00
Sinking fund requirements from revenue		—	—
Outlays		3,361.31	7,105.07
Permanent debt from sinking funds		—	—
Bonds refunded, current year		—	—
Temporary loans		221,500.00	115,000.00
Transfers (except to sinking funds) and refunds		526.73	21,975.37
Agency, trust, and investment		16,451.89	66,186.65
Total payments		\$491,498.08	\$436,248.49
Balance on hand, including funds		36,842.35	21,651.93
GRAND TOTAL		\$528,340.43	\$457,900.42

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (83 TOWNS).		POPULATION 914,547
REVENUE.		\$55,394,212.38
General		42,960,667.70
<i>Taxes</i>		<i>40,994,632.21</i>
Property, poll, and income		39,450,582.50
Corporation, bank, etc.		1,544,049.71
<i>Licenses and permits</i>		<i>89,513.12</i>
<i>Fines and forfeits</i>		<i>57,347.45</i>
<i>Grants and gifts</i>		<i>1,816,713.45</i>
For expenses		1,773,870.97
For outlays		42,842.48
All other		2,461.47
Commercial		12,433,544.68
<i>Special assessments</i>		<i>478,296.19</i>
To meet expenses		85,142.43
To meet outlays		393,153.76
<i>Privileges</i>		<i>1,554,402.77</i>
<i>Departmental</i>		<i>1,692,392.82</i>
General government		106,137.54
Protection of persons and property		48,401.83
Health and sanitation		285,933.72
Highways		53,591.68
Charities		² 1,558,848.56
Soldiers' benefits		58,213.58
Schools		422,449.25
Libraries		30,268.25
Recreation		13,223.05
Unclassified		¹ 15,325.36
<i>Public service enterprises</i>		<i>6,668,882.54</i>
Electric light		³ 3,010,638.91
Water		3,580,884.20
All other		77,359.43
<i>Cemeteries</i>		<i>215,548.41</i>
<i>Interest</i>		<i>924,021.95</i>
On sinking funds		19,922.81
On trust and investment funds		190,242.15
All other		713,856.99
NON-REVENUE.		\$44,743,401.15
Offsets to outlays		699,493.23
<i>Departmental</i>		<i>641,420.73</i>
<i>Public service enterprises</i>		<i>58,072.50</i>
<i>Cemeteries</i>		<i>-</i>
Municipal indebtedness		37,998,012.55
<i>Loans, general purposes</i>		<i>1,471,336.17</i>
<i>Loans, public service enterprises</i>		<i>327,440.00</i>
<i>Loans, cemeteries</i>		<i>-</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>36,034,078.60</i>
<i>Unpaid warrants or orders, current year</i>		<i>155,639.74</i>
<i>Premiums</i>		<i>9,518.04</i>
Transfers		414,700.87
<i>From sinking funds</i>		<i>82,000.00</i>
All other		332,700.87
Refunds		223,743.71
Agency, trust, and investment		5,407,450.79
<i>Taxes and licenses for State</i>		<i>2,261,475.71</i>
<i>Taxes for county</i>		<i>1,992,450.97</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>1,048,443.74</i>
All other		105,080.37
RECAPITULATION.		
Revenue and offsets to outlays		\$56,093,705.61
Premiums		9,518.04
Municipal indebtedness		37,988,494.51
Transfers and refunds		638,444.58
Agency, trust, and investment		5,407,450.79
Total receipts		\$100,137,613.53
Balance on hand, including funds		6,331,378.22
GRAND TOTAL		\$106,468,991.75

¹ Includes \$143.47 from administration of trust funds.² Includes \$140,451.28 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 102.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (83 TOWNS).		POPULATION 914,547
Maintenance		\$45,968,489.10
<i>Departmental</i>		<i>41,426,550.99</i>
General government		2,542,093.18
Protection of persons and property		5,378,378.21
Health and sanitation		2,761,390.21
Highways		4,924,617.08
Charities		17,039,578.26
Soldiers' benefits		999,783.68
Schools		15,377,365.79
Libraries		745,041.37
Recreation		811,972.04
Pensions		131,153.18
Unclassified		715,177.99
<i>Public service enterprises</i>		<i>4,216,222.79</i>
Electric light		2,243,529.95
Water		1,892,609.13
All other		80,083.71
<i>Cemeteries</i>		<i>320,823.99</i>
<i>Administration of trust funds</i>		<i>4,891.33</i>
Interest		3,211,273.92
<i>Loans, general purposes</i>		<i>2,637,926.01</i>
<i>Loans, public service enterprises</i>		<i>573,347.91</i>
<i>Loans, cemeteries</i>		<i>-</i>
Outlays		7,464,390.24
<i>Departmental</i>		<i>6,060,863.72</i>
General government		99,760.88
Protection of persons and property		154,174.91
Health and sanitation		1,178,852.59
Highways		2,228,635.49
Charities		348,342.19
Schools		1,972,690.76
Libraries		17,404.25
Recreation		304,688.43
Unclassified		55,314.22
<i>Public service enterprises</i>		<i>1,361,657.83</i>
Electric light		3569,523.66
Water		792,134.17
All other		-
<i>Cemeteries</i>		<i>41,868.69</i>
Municipal indebtedness		38,789,101.63
<i>From sinking funds</i>		<i>82,000.00</i>
<i>From revenue and other sources</i>		<i>45,381,809.24</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>33,268,734.71</i>
<i>Warrants or orders, previous years</i>		<i>56,657.68</i>
Transfers		414,700.87
<i>To sinking funds from revenue</i>		<i>10,614.56</i>
<i>All other</i>		<i>404,086.31</i>
Refunds		223,743.71
Agency, trust, and investment		5,313,001.32
<i>Taxes and licenses for State</i>		<i>2,361,475.71</i>
<i>Taxes for county</i>		<i>1,992,450.97</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>956,695.67</i>
<i>All other</i>		<i>102,378.97</i>
RECAPITULATION.		
Maintenance and interest		\$49,179,763.02
Permanent debt (except from sinking funds)		45,381,809.24
Sinking fund requirements from revenue		10,614.56
Outlays		7,464,390.24
Permanent debt from sinking funds		82,000.00
Bonds refunded, current year		-
Temporary loans		33,325,292.39
Transfers (except to sinking funds) and refunds		627,830.02
Agency, trust, and investment		5,313,001.32
Total payments		\$101,384,700.79
Balance on hand, including funds		5,084,290.96
GRAND TOTAL		\$106,468,991.75

¹ Includes \$235,395.29 for municipal general hospitals.² Includes gas. See footnotes on pp. 87 and 103.³ Includes \$27,276.29 for municipal general hospitals.⁴ Includes \$7,000 serial loan paid from sewer assessment surplus; \$875 paid from offsets to outlays; \$840 paid to the county for debt incurred for bridge purposes.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1932.*

TOWNS, (Population over 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
				Revenue	Other	
Brookline	\$2,984,000.00	\$2,362,000.00	\$322,000.00	\$300,000.00	—	—
Arlington	2,377,406.10	1,611,500.00	258,000.00	500,000.00	—	\$7,906.10
Watertown	2,462,000.00	1,706,000.00	36,000.00	700,000.00	1 \$20,000.00	—
Framingham	2,140,400.00	1,313,900.00	376,500.00	450,000.00	—	—
Belmont	1,619,000.00	1,246,500.00	172,500.00	200,000.00	—	—
Methuen	1,121,220.00	548,400.00	152,820.00	410,000.00	1 10,000.00	—
Weymouth	1,464,000.00	866,000.00	98,000.00	500,000.00	—	—
Winthrop	650,500.00	366,500.00	84,000.00	200,000.00	—	—
West Springfield	1,590,000.00	1,205,000.00	85,000.00	300,000.00	—	—
Milton	1,341,000.00	707,000.00	374,000.00	250,000.00	10,000.00	—
Wakefield	1,395,000.00	768,500.00	306,500.00	320,000.00	—	—
Braintree	1,524,000.00	1,105,000.00	44,000.00	375,000.00	—	—
Greenfield	503,500.00	375,500.00	78,000.00	50,000.00	—	—
Dedham	742,070.45	565,550.00	—	175,000.00	—	1,520.45
Norwood	1,438,171.99	1,082,900.00	38,000.00	300,000.00	—	17,271.99
Milford	276,850.64	121,000.00	—	115,000.00	—	40,850.64
Saugus	508,000.00	197,500.00	35,500.00	275,000.00	—	—
Southbridge	230,000.00	100,000.00	—	130,000.00	—	—
Natick	996,121.50	428,100.00	143,021.50	425,000.00	—	—
Plymouth	416,716.66	216,000.00	90,666.66	110,000.00	—	—
Webster	655,900.00	448,000.00	—	207,900.00	—	—
Danvers	814,700.00	475,000.00	339,700.00	—	—	—
Clinton	198,000.00	4,000.00	3,000.00	191,000.00	—	—
Winchester	1,365,000.00	1,137,000.00	28,000.00	200,000.00	—	—
Adams	806,000.00	501,000.00	—	305,000.00	—	—
Amesbury	381,000.00	106,000.00	125,000.00	150,000.00	—	—
Wellesley	1,613,000.00	990,000.00	373,000.00	250,000.00	—	—
Easthampton	214,000.00	44,000.00	—	170,000.00	—	—
Farhaven	432,520.00	292,520.00	—	140,000.00	—	—
Needham	1,417,000.00	1,065,000.00	52,000.00	300,000.00	—	—
Athol	356,000.00	194,000.00	87,000.00	75,000.00	—	—
Swampscott	832,300.00	627,300.00	55,000.00	150,000.00	—	—
North Attleborough	272,000.00	171,000.00	51,000.00	50,000.00	—	—
Stoneham	499,000.00	332,000.00	15,000.00	152,000.00	—	—
Andover	287,000.00	277,000.00	10,000.00	10,000.00	—	—
Reading	669,500.00	287,000.00	182,500.00	200,000.00	—	—
Northbridge	200,719.33	188,000.00	—	—	—	12,719.33
Palmer	233,000.00	158,000.00	—	75,000.00	—	—
Lexington	1,147,500.00	590,500.00	262,000.00	295,000.00	—	—
Bridgewater	553,000.00	55,000.00	418,000.00	80,000.00	—	—
Ludlow	344,000.00	254,000.00	—	90,000.00	—	—

Dartmouth	571,500.00	298,000.00	223,500.00	50,000.00	-
Mablehead	865,000.00	655,000.00	210,000.00	-	-
Middleborough	211,199.20	100,000.00	38,000.00	51,478.60	21,720.60
Hudson	444,700.00	255,500.00	149,200.00	40,000.00	-
Stoughton	459,000.00	275,000.00	39,000.00	145,000.00	-
Montague	175,000.00	169,000.00	6,000.00	-	-
Whitman	337,000.00	184,000.00	3,000.00	150,000.00	-
Rockland	365,000.00	214,000.00	-	151,000.00	-
Concord	821,500.00	444,500.00	302,000.00	75,000.00	-
Ware	160,900.00	82,900.00	8,000.00	70,000.00	-
Walpole	670,500.00	400,500.00	170,000.00	100,000.00	-
Barnstable	325,000.00	125,000.00	-	200,000.00	-
Maynard	279,000.00	279,000.00	-	-	-
Agawam	450,000.00	290,000.00	60,000.00	100,000.00	-
Grafton	118,500.00	43,500.00	-	75,000.00	-
Franklin	436,700.00	261,700.00	75,000.00	100,000.00	-
Chelmsford	156,328.00	104,328.00	-	52,000.00	-
North Andover	151,000.00	114,000.00	2,000.00	35,000.00	-
Millbury	120,500.00	40,500.00	-	80,000.00	-
Dracut	214,052.79	81,000.00	-	130,000.00	3,052.79
Shrewsbury	479,400.00	182,900.00	96,500.00	200,000.00	-
South Hadley	368,500.00	312,500.00	6,000.00	50,000.00	-
Hingham	196,520.93	196,500.00	-	-	20.93
Randolph	265,500.00	150,000.00	14,500.00	101,000.00	-
Westborough	131,700.00	55,500.00	-	75,000.00	-
Mansfield	303,500.00	113,500.00	110,000.00	80,000.00	-
Uxbridge	71,270.56	46,000.00	17,500.00	-	7,770.56
Spencer	152,000.00	99,000.00	28,000.00	25,000.00	-
Winchendon	301,500.00	211,500.00	-	90,000.00	-
Auburn	213,064.36	115,500.00	-	67,000.00	-
Great Barrington	126,000.00	76,000.00	-	50,000.00	30,564.36
Amherst	138,000.00	138,000.00	-	-	-
BillERICA	340,100.00	206,500.00	83,600.00	50,000.00	-
Abington	184,000.00	11,000.00	53,000.00	120,000.00	-
Canton	180,500.00	80,000.00	25,500.00	75,000.00	-
Wareham	56,308.44	44,000.00	-	-	12,308.44
Ipswich	323,910.63	122,210.63	107,700.00	94,000.00	-
Tewksbury	55,625.54	10,625.54	-	45,000.00	-
Somerset	603,000.00	129,000.00	474,000.00	-	-
Orange	204,100.00	112,100.00	17,000.00	75,000.00	-
Forborough	333,000.00	101,000.00	122,000.00	110,000.00	-
Easton	182,500.00	127,500.00	-	25,000.00	-
83 Towns	\$51,583,477.12	\$32,147,434.17	\$7,136,708.16	\$12,102,378.60	\$155,756.19

¹ In anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1932.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1932, together with the supplemental assessment of December, 1932.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as are found in Watertown, Methuen and Westborough (see footnote on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater	9,055	8.3	\$5,671,525	\$473,000.00	—	\$473,000.00
2 Concord	7,477	6.7	10,138,611	746,500.00	\$63,512.66	682,987.34
3 Danvers	12,957	5.6	12,894,370	814,700.00	94,588.09	720,111.91
4 Hudson	8,469	5.5	7,323,743	404,700.00	—	404,700.00
5 Wakefield	16,318	4.7	23,046,713	1,075,000.00	—	1,075,000.00
6 Framingham	22,210	4.7	36,274,314	1,690,400.00	—	1,690,400.00
7 Needham	10,845	4.5	24,579,970	1,117,000.00	—	1,117,000.00
8 West Springfield	16,684	4.5	27,868,453	1,290,000.00	25,000.00	1,265,000.00
9 Somerset	5,398	4.5	13,295,549	603,000.00	—	603,000.00
10 Adams	12,697	4.3	11,585,145	501,000.00	—	501,000.00
11 Dartmouth	8,778	4.3	12,253,049	521,500.00	—	521,500.00
12 Maynard	7,156	4.2	6,646,405	279,000.00	—	279,000.00
13 Braintree	15,712	4.2	27,445,401	1,149,000.00	—	1,149,000.00
14 Norwood	15,049	4.1	27,458,355	1,120,900.00	—	1,120,900.00
15 Marblehead	8,668	4.0	21,382,492	865,000.00	—	865,000.00
16 Webster	12,992	3.9	11,374,726	448,000.00	—	448,000.00
17 Lexington	9,467	3.8	22,311,303	852,500.00	—	852,500.00
18 Foxborough	5,347	3.7	6,073,760	223,000.00	—	223,000.00
19 Winchendon	6,202	3.7	5,793,701	211,500.00	—	211,500.00
20 Methuen	21,069	3.6	19,393,334	701,220.00	—	701,220.00
21 Franklin	7,028	3.6	9,429,806	336,700.00	—	336,700.00
22 Agawam	7,095	3.5	9,958,774	350,000.00	—	350,000.00
23 Stoughton	8,204	3.4	9,141,404	314,000.00	—	314,000.00
24 Wellesley	11,439	3.4	39,919,895	1,363,000.00	—	1,363,000.00
25 Winchester	12,719	3.4	34,252,583	1,165,000.00	—	1,165,000.00
26 Walpole	7,273	3.3	17,070,680	570,500.00	—	570,500.00
27 South Hadley	6,773	3.3	9,611,176	318,500.00	—	318,500.00
28 Shrewsbury	6,910	3.2	8,748,107	279,400.00	—	279,400.00
29 Billerica	5,880	3.0	9,549,062	290,100.00	—	290,100.00
30 Watertown	34,913	3.0	57,578,226	1,742,000.00	—	1,742,000.00
31 Ipswich	5,599	2.9	7,878,334	229,910.63	—	229,910.63
32 Ludlow	8,876	2.9	8,782,126	254,000.00	—	254,000.00
33 Milton	16,434	2.8	38,893,282	1,091,000.00	—	1,091,000.00
34 Swampscott	10,346	2.7	24,905,475	682,300.00	—	682,300.00
35 Natick	13,589	2.7	20,118,306	571,121.50	20,174.96	550,946.54
36 Belmont	21,748	2.7	51,091,734	1,419,000.00	29,090.21	1,389,909.79
37 Reading	9,767	2.7	17,260,359	469,500.00	—	469,500.00
38 Spencer	6,272	2.7	4,719,399	127,000.00	—	127,000.00
39 Arlington	36,094	2.7	65,299,932	1,869,500.00	126,096.14	1,743,403.86
40 Randolph	6,553	2.5	6,466,028	164,500.00	—	164,500.00
41 Rockland	7,524	2.5	8,475,420	214,000.00	—	214,000.00
42 Fairhaven	10,951	2.4	12,264,283	292,520.00	—	292,520.00
43 Orange	5,365	2.3	5,613,293	129,100.00	—	129,100.00
44 Easton	5,298	2.3	5,545,753	127,500.00	—	127,500.00
45 Amesbury	11,899	2.2	10,345,760	231,000.00	—	231,000.00
46 Stoneham	10,060	2.2	15,740,806	347,000.00	—	347,000.00
47 Whitman	7,638	2.2	8,577,606	187,000.00	—	187,000.00
48 Dedham	15,136	2.1	26,374,166	565,550.00	—	565,550.00
49 Athol	10,677	2.1	11,705,904	281,000.00	32,000.00	249,000.00
50 Mansfield	6,364	2.1	7,844,413	223,500.00	60,000.00	163,500.00
51 Northbridge	9,713	2.1	9,149,642	188,000.00	—	188,000.00
52 No. Attleborough	10,197	2.1	10,827,739	222,000.00	—	222,000.00
53 Weymouth	20,882	2.0	48,378,459	964,000.00	—	964,000.00
54 Dracut	6,912	1.9	4,188,071	81,000.00	—	81,000.00
55 Auburn	6,147	1.8	6,331,689	115,500.00	—	115,500.00
56 Greenfield	15,500	1.8	25,742,311	453,500.00	—	453,500.00
57 Winthrop	16,852	1.7	26,217,158	450,500.00	—	450,500.00
58 Andover	9,969	1.7	17,098,675	287,000.00	—	287,000.00
59 Middleborough	8,608	1.6	8,635,410	138,000.00	—	138,000.00
60 Montague	8,081	1.6	11,027,461	175,000.00	—	175,000.00
61 Palmer	9,577	1.5	10,380,740	158,000.00	—	158,000.00
62 Brookline	47,490	1.5	177,380,852	2,684,000.00	—	2,684,000.00
63 Chelmsford	7,022	1.5	7,028,185	104,328.00	—	104,328.00
64 Saugus	14,700	1.4	16,330,196	233,000.00	—	233,000.00
65 Amherst	5,888	1.4	9,923,176	138,000.00	—	138,000.00
66 North Andover	6,961	1.4	8,562,192	116,000.00	—	116,000.00
67 Ware	7,385	1.3	7,171,829	90,900.00	—	90,900.00
68 Plymouth	13,042	1.3	24,353,032	306,666.66	—	306,666.66

TABLE III. — *Relation of Indebtedness to Valuation — 1932 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Hingham . . .	6,657	1.2	\$15,973,259	\$196,500.00	—	\$196,500.00
70 Canton . . .	5,816	1.2	9,131,681	105,500.00	—	105,500.00
71 Westborough . . .	6,409	1.1	4,921,856	55,500.00	—	55,500.00
72 Abington . . .	5,872	1.1	6,039,650	64,000.00	—	64,000.00
73 Grafton . . .	7,030	0.9	4,713,044	43,500.00	—	43,500.00
74 Uxbridge . . .	6,285	0.8	7,639,888	63,500.00	—	63,500.00
75 Great Barrington . . .	5,934	0.8	9,500,508	76,000.00	—	76,000.00
76 Southbridge . . .	14,264	0.8	12,681,462	100,000.00	—	100,000.00
77 Milford . . .	14,741	0.8	15,537,353	121,000.00	—	121,000.00
78 Millbury . . .	6,957	0.7	6,198,940	40,500.00	—	40,500.00
79 Barnstable . . .	7,271	0.5	24,654,289	125,000.00	—	125,000.00
80 Easthampton . . .	11,323	0.4	11,785,527	44,000.00	—	44,000.00
81 Wareham . . .	5,686	0.3	13,295,857	44,000.00	—	44,000.00
82 Tewksbury . . .	5,585	0.2	4,652,467	10,625.54	—	10,625.54
83 Clinton . . .	12,817	0.1	13,662,700	7,000.00	—	7,000.00
83 Towns . . .	914,547	2.6	\$1,485,088,309	\$39,294,142.33	\$450,462.06	\$38,843,680.27

TABLE IV. — *Debt Transactions for 1932 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 134), or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 125, under the section "Municipal Indebtedness."

Towns. (Population over 5,000)	INCURRED				CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	\$305,000.00	—	\$1,700,000.00	—	—	\$364,425.00	\$24,000.00	\$1,400,000.00	—	—
Arlington	50,000.00	—	1,550,000.00	—	\$7,906.10	172,000.00	39,000.00	1,250,000.00	—	\$21,221.32
Watertown	40,000.00	—	2,200,000.00	—	—	220,000.00	25,000.00	2,050,000.00	—	—
Frankingham	—	—	1,050,000.00	\$20,000.00	—	151,900.00	37,500.00	1,000,000.00	—	—
Belmont	—	\$15,000.00	800,000.00	—	—	174,500.00	17,500.00	600,000.00	—	—
Methuen	15,000.00	6,440.00	1,120,000.00	10,000.00	—	95,500.00	19,000.00	935,000.00	—	—
Weymouth	38,000.00	—	1,200,000.00	—	—	77,000.00	44,500.00	1,000,000.00	—	—
Winthrop	—	—	370,000.00	—	—	88,700.00	12,000.00	420,000.00	—	—
West Springfield	—	—	1,000,000.00	—	—	112,500.00	8,000.00	945,000.00	—	—
Milton	9,000.00	—	850,000.00	10,000.00	—	84,000.00	32,000.00	875,000.00	—	—
Wakefield	—	—	695,000.00	—	—	93,500.00	42,500.00	675,000.00	—	—
Brantree	33,000.00	—	625,000.00	—	—	100,000.00	8,000.00	575,000.00	—	—
Greenfield	39,500.00	—	550,000.00	15,000.00	—	37,000.00	22,000.00	550,000.00	\$15,000.00	—
Dedham	—	—	635,000.00	—	1,520.45	124,295.00	—	460,000.00	—	—
Norwood	57,700.00	—	730,000.00	—	17,271.99	141,800.00	16,000.00	650,000.00	1,600.00	11,948.55
Milford	8,000.00	—	400,000.00	—	40,850.64	35,000.00	8,000.00	400,000.00	—	—
Saugus	100,000.00	—	425,000.00	—	—	16,500.00	—	605,000.00	—	—
Southbridge	10,000.00	—	625,000.00	—	—	43,050.00	15,710.50	700,000.00	—	—
Natick	17,500.00	5,400.00	725,000.00	—	50.00	38,500.00	2,666.66	430,000.00	—	—
Plymouth	—	90,000.00	460,000.00	—	—	55,000.00	20,700.00	340,000.00	—	50.00
Webster	10,000.00	—	322,900.00	—	—	29,000.00	—	155,000.00	—	—
Danvers	—	—	155,000.00	—	—	5,000.00	4,000.00	271,400.00	—	—
Clinton	—	—	335,000.00	—	—	90,000.00	—	550,000.00	—	6,003.13
Winchester	113,000.00	—	650,000.00	—	—	54,000.00	18,500.00	410,000.00	—	—
Adams	100,000.00	—	635,000.00	—	—	37,750.00	38,000.00	700,000.00	—	—
Amesbury	30,000.00	30,000.00	410,000.00	—	—	46,177.53	—	400,000.00	32,000.00	—
Wellesley	32,000.00	—	450,000.00	—	—	93,000.00	12,000.00	320,000.00	—	—
Easthampton	3,000.00	—	370,000.00	32,000.00	—	35,000.00	22,000.00	275,000.00	20,000.00	—
Fairhaven	—	—	790,000.00	—	—	65,050.00	8,000.00	500,000.00	—	—
Needham	—	—	300,000.00	—	—	51,000.00	12,000.00	315,000.00	—	—
Athol	20,000.00	—	300,000.00	20,000.00	—	56,000.00	6,000.00	405,000.00	—	—
Swampscott	—	—	550,000.00	—	—	31,000.00	8,000.00	180,000.00	—	—
North Attleborough	—	—	290,000.00	—	—	51,000.00	31,000.00	210,000.00	14,000.00	—
Stoneham	22,000.00	—	407,000.00	—	—	16,000.00	—	625,000.00	—	—
Andover	—	—	180,000.00	—	—	24,000.00	—	210,000.00	—	—
Reading	—	—	575,000.00	—	12,602.88	16,000.00	—	210,000.00	—	4,609.34
Northbridge	—	—	210,000.00	14,000.00	—	24,000.00	—	375,000.00	—	—
Palmer	—	—	375,000.00	—	—	83,000.00	—	800,000.00	—	—
Paxington	26,000.00	20,000.00	795,000.00	—	—	33,000.00	33,000.00	800,000.00	—	—

Bridgewater	250,000.00	—	—	10,000.00	21,000.00	235,000.00	—
Ludlow	375,000.00	—	—	19,000.00	—	315,000.00	—
Dartmouth	250,000.00	—	—	33,625.00	16,500.00	250,000.00	—
Marblehead	250,000.00	—	—	45,000.00	25,000.00	250,000.00	—
Middleborough	228,478.60	—	21,720.60	15,000.00	8,000.00	225,000.00	—
Hudson	170,000.00	—	—	32,000.00	22,350.00	150,000.00	—
Stoughton	345,000.00	—	—	30,500.00	7,000.00	390,000.00	—
Montague	200,000.00	—	—	21,000.00	3,000.00	200,000.00	—
Whitman	225,000.00	—	—	16,000.00	7,000.00	175,000.00	—
Rockland	300,000.00	—	—	17,000.00	—	266,000.00	—
Concord	300,000.00	110,000.00	—	40,000.00	22,500.00	300,000.00	—
Ware	270,000.00	—	—	10,050.00	1,000.00	240,000.00	—
Walpole	350,000.00	—	—	38,000.00	32,000.00	325,000.00	—
Barnstable	600,000.00	—	—	36,000.00	—	544,000.00	—
Maynard	63,000.00	—	—	19,000.00	—	65,000.00	—
Azawam	285,000.00	—	—	35,000.00	6,500.00	285,000.00	—
Grafton	155,000.00	—	—	8,500.00	—	135,000.00	—
Franklin	330,000.00	—	—	42,925.00	16,000.00	310,000.00	—
Chelmsford	109,000.00	—	—	13,916.00	—	132,000.00	—
North Andover	210,000.00	—	—	24,000.00	1,000.00	205,000.00	—
Millbury	220,000.00	—	3,052.79	25,500.00	—	240,000.00	799.74
Dracut	210,000.00	—	—	9,000.00	—	220,000.00	—
Shrewsbury	300,000.00	—	—	34,600.00	15,500.00	275,000.00	—
South Hadley	200,000.00	—	—	33,500.00	2,000.00	150,000.00	—
Hingham	—	—	20.93	42,000.00	—	—	—
Randolph	161,000.00	2,500.00	—	17,500.00	2,000.00	140,000.00	—
Westborough	195,000.00	—	1,200.00	28,000.00	—	195,000.00	—
Mansfield	212,000.00	—	—	9,000.00	10,500.00	192,234.71	11,925.60
Uxbridge	120,000.00	—	7,770.56	13,000.00	6,000.00	140,000.00	—
Spencer	125,000.00	—	—	14,800.00	2,500.00	135,000.00	—
Winchendon	220,000.00	—	—	18,500.00	—	180,000.00	—
Auburn	147,000.00	—	30,564.36	20,650.00	—	150,000.00	—
Great Barrington	274,000.00	—	—	39,000.00	—	224,000.00	20,000.00
Amherst	75,000.00	—	—	30,500.00	—	75,000.00	—
Billerica	175,000.00	44,600.00	—	32,500.00	9,000.00	150,000.00	—
Abington	165,000.00	—	—	5,000.00	5,000.00	185,000.00	—
Canton	275,000.00	3,500.00	—	10,000.00	3,000.00	275,000.00	—
Wareham	140,000.00	—	—	4,500.00	—	140,000.00	—
Ipswich	284,000.00	—	12,308.44	30,200.00	16,350.00	265,000.00	—
Tewksbury	115,000.00	—	—	5,400.00	—	115,000.00	—
Somerset	150,000.00	—	—	15,000.00	23,000.00	150,000.00	—
Orange	250,000.00	—	—	11,300.00	1,500.00	265,000.00	—
Foxborough	226,500.00	—	—	12,000.00	17,500.00	221,500.00	—
Easton	125,000.00	—	—	7,500.00	—	115,000.00	—
83 Towns	\$1,471,336.17	\$327,440.00	\$35,911,878.60	\$122,200.00	\$155,639.74	\$4,161,248.53	\$890,777.16
						\$33,166,134.71	\$102,600.00
							\$56,557.68

TABLE V. — *Sinking and Loan Fund Payments to the State — 1932.*

Towns. (Population over 5,000)	AGGREGATES	Miscellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline . . .	\$96,172.16	—	\$96,172.16	\$42,382.46	\$18,508.48	\$35,281.22
Arlington . . .	26,990.74	—	26,990.74	6,389.21	6,822.52	13,779.01
Watertown . . .	33,075.67	—	33,075.67	13,531.75	5,907.86	13,636.06
Belmont . . .	19,449.58	—	19,449.58	4,754.76	5,067.94	9,626.88
Weymouth . . .	35,251.29	—	35,251.29	30,083.71	5,167.58	—
Winthrop . . .	12,664.48	—	12,664.48	2,579.03	2,698.58	7,386.87
Milton . . .	21,043.80	¹ \$1,125.39	19,918.41	9,031.80	3,949.60	6,937.01
Wakefield . . .	4,754.52	—	4,754.52	2,324.31	2,430.21	—
Braintree . . .	26,163.94	² 1,000.00	25,163.94	22,392.71	2,771.23	—
Dedham . . .	9,730.26	¹ 1,016.48	8,713.78	5,999.93	2,713.85	—
Norwood . . .	30,934.61	¹ 1,960.36	28,974.25	28,974.25	—	—
Saugus . . .	1,530.54	—	1,530.54	—	1,530.54	—
Winchester . . .	6,816.03	—	6,816.03	3,332.58	3,483.45	—
Wellesley . . .	13,113.89	—	13,113.89	9,127.55	3,986.34	—
Needham . . .	8,348.88	—	8,348.88	5,808.44	2,540.44	—
Swampscott . . .	8,183.37	—	8,183.37	—	2,816.23	5,367.14
Stoneham . . .	7,344.00	—	7,344.00	1,549.54	1,623.84	4,170.62
Reading . . .	1,623.83	—	1,623.83	1,623.83	—	—
Lexington . . .	5,919.69	—	5,919.69	1,400.96	—	4,518.73
Stoughton . . .	10,491.89	¹ 435.63	10,056.26	10,056.26	—	—
Walpole . . .	16,986.36	¹ 471.94	16,514.42	16,514.42	—	—
Hingham . . .	1,662.66	—	1,662.66	—	1,662.66	—
Canton . . .	12,691.36	¹ 1,488.42	11,202.94	10,188.92	1,014.02	—
Totals . . .	\$410,943.55	\$7,498.22	\$403,445.33	\$228,046.42	\$74,695.37	\$100,703.54

¹ Deepening Neponset River.² Grade crossing.

The following towns over 5,000 population made no sinking and loan fund payments in 1932 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dartmouth	Marblehead	Rockland
Adams	Dracut	Maynard	Shrewsbury
Agawam	Easthampton	Methuen	Somerset
Amesbury	Easton	Middleborough	Southbridge
Amherst	Fairhaven	Milford	South Hadley
Andover	Foxborough	Millbury	Spencer
Athol	Framingham	Montague	Tewksbury
Auburn	Franklin	Natick	Uxbridge
Barnstable	Grafton	North Andover	Ware
Billerica	Great Barrington	North Attleborough	Wareham
Bridgewater	Greenfield	Northbridge	Webster
Chelmsford	Hudson	Orange	Westborough
Clinton	Ipswich	Palmer	West Springfield
Concord	Ludlow	Plymouth	Whitman
Danvers	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1932*

Towns. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline . . .	\$483,722.16	¹ \$387,550.00	—	\$96,172.16	80.1	—	19.9
Arlington . . .	239,990.74	211,000.00	\$2,000.00	26,990.74	87.9	0.8	11.3
Watertown . . .	278,075.67	245,000.00	—	33,075.67	88.1	—	11.9
Framingham . . .	189,400.00	189,400.00	—	—	100.0	—	—
Belmont . . .	192,576.91	172,000.00	1,127.33	19,449.58	89.3	0.6	10.1
Methuen . . .	89,500.00	89,500.00	—	—	100.0	—	—
Weymouth . . .	156,751.29	121,500.00	—	35,251.29	77.5	—	22.5
Winthrop . . .	113,364.48	100,700.00	—	12,664.48	88.8	—	11.2
West Springfield . . .	120,500.00	120,500.00	—	—	100.0	—	—
Milton . . .	137,043.80	116,000.00	—	21,043.80	84.6	—	15.4
Wakefield . . .	140,754.52	136,000.00	—	4,754.52	96.6	—	3.4
Braintree . . .	134,163.94	108,000.00	—	26,163.94	80.5	—	19.5
Greenfield . . .	59,000.00	59,000.00	—	—	100.0	—	—
Dedham . . .	134,025.26	124,295.00	—	9,730.26	92.7	—	7.3
Norwood . . .	188,734.61	157,800.00	—	30,934.61	83.6	—	16.4
Milford . . .	35,000.00	35,000.00	—	—	100.0	—	—
Saugus . . .	26,030.54	24,500.00	—	1,530.54	94.1	—	5.9
Southbridge . . .	43,050.00	43,050.00	—	—	100.0	—	—
Natick . . .	89,710.50	86,710.50	3,000.00	—	96.7	3.3	—
Plymouth . . .	41,166.66	41,166.66	—	—	100.0	—	—

¹ Serial loans amounting to \$875 were paid from offsets, to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1932—*
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Webster	\$55,000.00	\$55,000.00	—	—	100.0	—	—
Danvers	52,686.23	48,200.00	\$4,486.23	—	91.5	8.5	—
Clinton	6,500.00	6,500.00	—	—	100.0	—	—
Winchester	100,816.03	94,000.00	—	\$6,816.03	93.2	—	6.8
Adams	54,000.00	54,000.00	—	—	100.0	—	—
Amesbury	56,250.00	56,250.00	—	—	100.0	—	—
Wellesley	135,113.89	122,000.00	—	13,113.89	90.3	—	9.7
Easthampton	46,177.53	46,177.53	—	—	100.0	—	—
Fairhaven	28,135.00	28,135.00	—	—	100.0	—	—
Needham	113,348.88	105,000.00	—	8,348.88	92.6	—	7.4
Athol	42,000.00	42,000.00	—	—	100.0	—	—
Swampscott	81,233.37	73,050.00	—	8,183.37	89.9	—	10.1
North Attleborough	63,000.00	63,000.00	—	—	100.0	—	—
Stonham	69,344.00	62,000.00	—	7,344.00	89.4	—	10.6
Andover	39,000.00	39,000.00	—	—	100.0	—	—
Reading	83,623.83	82,000.00	—	1,623.83	98.1	—	1.9
Northbridge	16,000.00	16,000.00	—	—	100.0	—	—
Palmer	24,000.00	24,000.00	—	—	100.0	—	—
Lexington	121,919.69	116,000.00	—	5,919.69	95.1	—	4.9
Bridgewater	31,000.00	31,000.00	—	—	100.0	—	—
Ludlow	19,000.00	19,000.00	—	—	100.0	—	—
Dartmouth	50,125.00	50,125.00	—	—	100.0	—	—
Marblehead	70,000.00	70,000.00	—	—	100.0	—	—
Middleborough	23,000.00	23,000.00	—	—	100.0	—	—
Hudson	54,350.00	54,350.00	—	—	100.0	—	—
Stoughton	47,991.89	37,500.00	—	10,491.89	78.1	—	21.9
Montague	24,000.00	24,000.00	—	—	100.0	—	—
Whitman	23,000.00	23,000.00	—	—	100.0	—	—
Rockland	17,000.00	17,000.00	—	—	100.0	—	—
Concord	52,501.00	52,500.00	1.00	—	100.0	1.0	—
Ware	11,050.00	11,050.00	—	—	100.0	—	—
Walpole	86,986.36	70,000.00	—	16,986.36	80.5	—	19.5
Barnstable	36,000.00	36,000.00	—	—	100.0	—	—
Maynard	19,000.00	19,000.00	—	—	100.0	—	—
Agawam	41,500.00	41,500.00	—	—	100.0	—	—
Grafton	8,500.00	8,500.00	—	—	100.0	—	—
Franklin	58,925.00	58,925.00	—	—	100.0	—	—
Chelmsford	13,916.00	13,916.00	—	—	100.0	—	—
North Andover	25,000.00	25,000.00	—	—	100.0	—	—
Millbury	25,500.00	25,500.00	—	—	100.0	—	—
Dracut	9,000.00	9,000.00	—	—	100.0	—	—
Shrewsbury	50,100.00	50,100.00	—	—	100.0	—	—
South Hadley	35,500.00	35,500.00	—	—	100.0	—	—
Hingham	43,662.66	42,000.00	—	1,662.66	96.2	—	3.8
Randolph	19,500.00	19,500.00	—	—	100.0	—	—
Westborough	28,000.00	28,000.00	—	—	100.0	—	—
Mansfield	19,500.00	19,500.00	—	—	100.0	—	—
Uxbridge	19,000.00	19,000.00	—	—	100.0	—	—
Spencer	17,300.00	17,300.00	—	—	100.0	—	—
Winchendon	11,500.00	11,500.00	—	—	100.0	—	—
Auburn	20,650.00	20,650.00	—	—	100.0	—	—
Great Barrington	39,000.00	39,000.00	—	—	100.0	—	—
Amherst	31,340.00	31,340.00	—	—	100.0	—	—
Billerica	41,500.00	41,500.00	—	—	100.0	—	—
Abington	10,000.00	10,000.00	—	—	100.0	—	—
Canton	25,691.36	13,000.00	—	12,691.36	50.6	—	49.4
Wareham	4,500.00	4,500.00	—	—	100.0	—	—
Ipswich	46,550.00	46,550.00	—	—	100.0	—	—
Tewksbury	5,400.00	5,400.00	—	—	100.0	—	—
Somerset	38,000.00	38,000.00	—	—	100.0	—	—
Orange	12,800.00	12,800.00	—	—	100.0	—	—
Foxborough	29,500.00	29,500.00	—	—	100.0	—	—
Easton	7,500.00	7,500.00	—	—	100.0	—	—
83 Towns	\$5,384,548.80	\$4,962,990.69	\$10,614.56	\$410,943.55	92.2	0.2	7.6

¹ Less than one-tenth of one percent.
² Serial loans amounting to \$7,000 were paid from sewer assessment surplus.
³ Includes \$840 paid Hampshire County on account of Connecticut River Bridge.

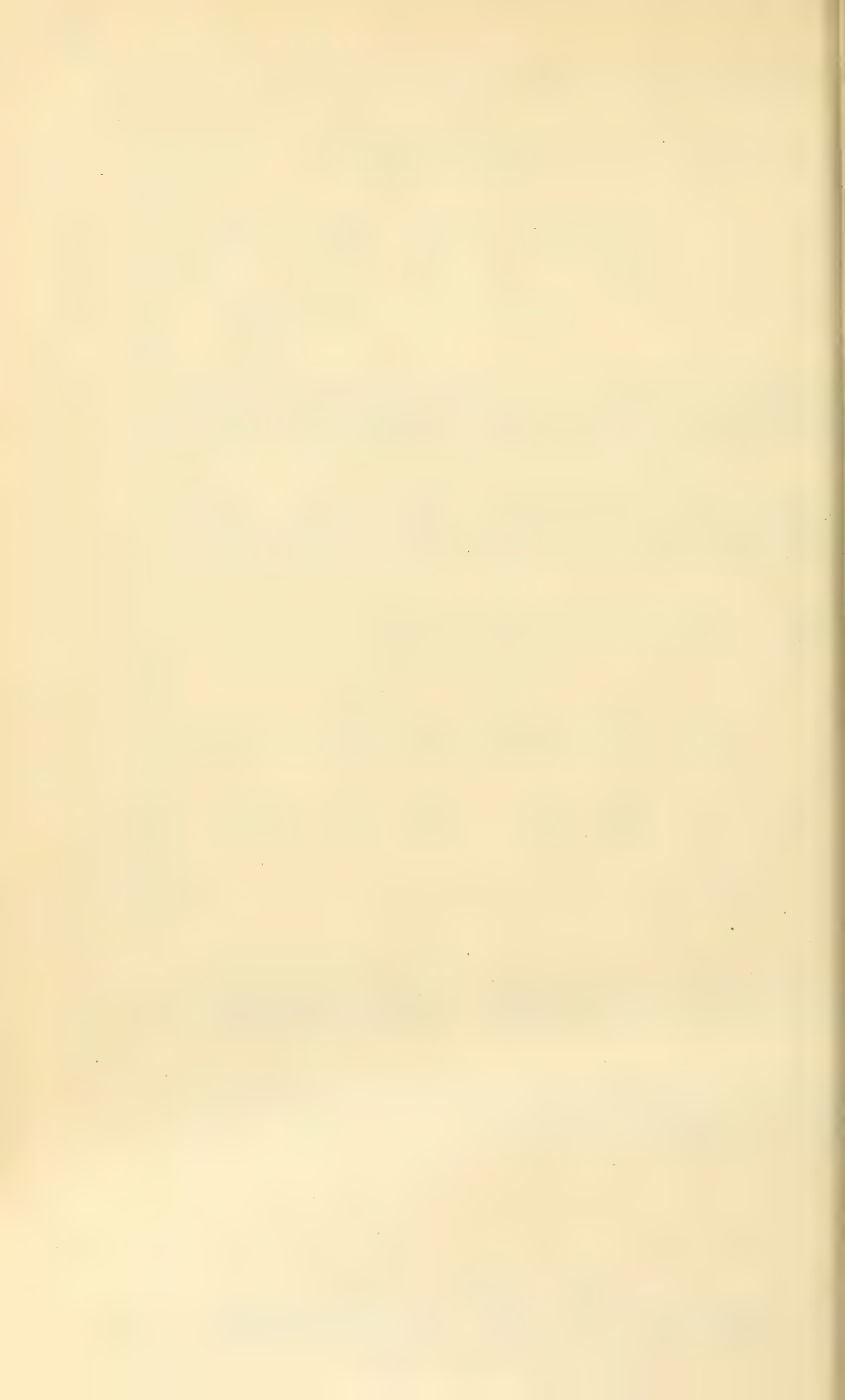
DIVISION C

CASH BALANCES

TABLE VII. — Cash Balances.

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1932					CASH AT END OF 1932						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	\$570,472.76	\$566,508.71	—	\$2,223.49	\$1,740.56	—	\$315,934.24	\$311,345.29	—	\$2,659.97	\$1,928.98	—
Arlington	31,801.01	20,991.41	—	—	6,464.80	\$4,344.80	66,236.33	59,867.49	—	—	3,319.07	\$3,049.77
Watertown	146,119.02	146,226.32	—	147.70	—	1,745.00	99,464.80	99,464.80	—	510.80	14.75	440.00
Framingham	120,708.34	119,117.40	—	339.93	1,096.01	155.00	109,589.53	107,005.84	—	365.68	1,621.78	596.23
Belmont	102,459.75	100,900.10	\$189.15	200.00	—	1,170.50	178,374.56	174,716.12	\$3,523.44	—	—	135.00
Methuen	58,315.11	58,315.11	—	—	—	—	64,517.17	64,517.17	—	—	—	—
Weymouth	213,747.38	208,655.88	—	—	—	5,091.50	288,403.21	283,216.05	—	—	—	5,187.16
Wintthrop	166,039.24	165,776.30	—	—	—	262.94	101,702.19	101,367.35	—	61.00	—	273.84
West Springfield	110,742.29	107,151.09	1,876.05	—	1,674.95	40.00	110,774.54	108,267.27	285.75	—	1,181.52	40.00
Milton	88,067.83	69,704.86	—	639.28	837.61	16,886.08	174,298.42	159,989.86	—	200.28	156.35	13,951.93
Wakefield	157,697.07	129,906.18	—	—	425.00	27,335.89	125,251.76	95,930.43	—	—	425.00	28,896.33
Braintree	270,469.15	267,690.86	—	—	2,778.29	—	134,519.84	131,701.79	—	—	2,818.05	—
Greenfield	56,009.19	53,594.93	—	—	2,194.00	220.26	22,848.40	20,798.99	—	—	1,829.05	220.36
Dedham	252,407.29	249,982.80	—	—	608.40	1,816.09	131,837.50	129,573.64	—	—	593.01	1,670.85
Norwood	111,047.19	109,222.34	—	757.50	601.15	466.20	193,173.52	189,446.76	—	150.00	1,031.15	2,525.61
Milford	33,231.19	33,041.51	—	139.38	—	50.30	—	—	—	—	—	—
Saugus	11,879.41	11,221.78	—	—	182.35	475.28	121,767.18	121,148.18	—	140.00	273.72	205.28
Southbridge	26,364.09	25,712.32	—	—	110.18	541.59	41,810.29	41,241.55	—	—	84.75	483.99
Natick	48,373.71	47,865.51	—	—	508.20	—	29,338.68	28,642.58	—	—	696.10	—
Plymouth	50,833.67	50,833.67	—	—	—	—	96,564.74	96,564.74	—	—	—	—
Webster	52,291.43	52,257.58	—	—	33.85	—	69,549.54	69,497.10	—	—	52.44	—
Danvers	69,288.70	61,551.76	—	—	3,421.97	4,314.97	48,541.72	41,132.12	—	—	3,046.49	4,363.11
Clinton	6,101.49	5,171.09	—	265.40	—	665.00	20,680.88	20,040.62	—	50.26	—	590.00
Winchester	312,613.11	316,842.64	—	78.73	3,226.51	924.29	75,070.98	70,903.71	—	98.73	3,474.85	593.69
Adams	77,378.79	75,381.38	—	—	1,997.41	—	42,093.51	41,678.17	—	—	415.34	—
Amesbury	43,056.31	43,056.31	—	—	—	—	45,956.92	45,956.92	—	—	—	—
Wellesley	86,803.08	86,803.08	—	—	—	—	74,044.16	74,044.16	—	—	—	—
Easthampton	47,632.53	47,328.72	—	209.66	94.15	—	55,591.98	55,482.91	—	100.42	8.65	—
Fairhaven	22,010.88	21,243.83	—	—	767.05	—	41,736.14	41,143.83	—	—	592.31	—
Needham	214,990.65	199,712.99	—	—	1,191.26	14,086.40	131,485.22	130,547.21	—	—	489.64	448.37
Attol	67,822.01	67,697.66	—	—	—	124.35	85,620.95	85,496.60	—	—	—	124.35
Swampscott	131,696.54	131,277.63	—	—	414.91	4.00	125,993.18	125,594.53	—	—	393.90	4.75
North Attleborough	59,621.89	58,942.10	—	—	—	679.79	15,954.30	15,245.13	—	—	—	709.17
Stonham	34,866.20	34,689.14	—	—	—	177.06	2,093.27	1,724.67	—	—	—	368.60
Andover	87,225.43	84,761.27	—	—	2,464.16	—	93,773.96	90,789.40	—	—	2,925.36	59.20
Reading	119,083.55	111,953.98	—	—	—	7,127.57	54,572.28	47,130.96	—	—	—	124.35
Northbridge	39,135.96	39,135.96	—	—	—	—	46,671.15	46,671.15	—	—	100.35	—
Palmer	86,798.22	86,798.22	—	—	—	—	65,981.64	65,981.64	—	269.09	—	—
Lexington	136,984.10	136,488.12	—	235.50	—	260.48	115,143.33	114,632.72	—	—	73.20	241.52
Bridgewater	54,995.60	54,835.27	—	40.00	51.72	68.61	48,001.65	47,852.84	—	—	—	75.61
Ludlow	81,888.98	81,888.98	—	—	—	—	43,845.07	43,845.07	—	—	—	—

Dartmouth	53,370.51	388.55	31,036.77	30,718.22	388.55
Marblehead	135,775.22	42.00	142,530.32	141,084.12	1,207.19
Middleborough	12,694.13	1,321.00	1,212.02	1,212.02	—
Fudson	112,378.79	7,044.85	61,094.22	53,874.19	7,220.03
Stoughton	108,399.95	—	49,890.11	49,890.11	—
Montague	16,380.14	—	8,366.50	8,366.50	—
Whitman	21,140.93	8.00	49,699.18	49,699.18	—
Rockland	45,730.77	—	60,223.89	60,223.89	—
Concord	96,036.04	803.86	90,583.72	89,528.93	889.05
Ware	17,035.17	122.40	27,778.87	27,570.78	122.40
Walpole	132,922.79	594.63	32,105.72	32,105.72	37.92
Farmstead	11,098.77	—	31,714.53	31,714.53	—
Maynard	52,811.43	—	20,023.00	19,248.00	775.00
Agawam	9,834.54	1,443.03	5,716.35	4,126.98	1,404.85
Grafton	56,416.18	19.00	26,948.81	24,971.70	1,674.68
Franklin	50,294.06	283.64	31,250.79	31,147.02	103.77
Chelmsford	27,684.34	341.14	13,218.44	12,897.50	320.94
North Andover	9,889.45	1,000.00	24,349.31	23,311.53	37.98
Milbury	82,393.46	—	14,110.79	14,110.79	—
Dracut	10,568.21	817.20	12,234.58	10,677.59	1,254.63
Shrewsbury	119,375.45	70.05	110,036.12	106,510.13	48.89
South Hadley	63,888.01	3,162.10	12,593.80	11,639.15	522.34
Hingham	203,408.68	407.10	205,009.04	200,320.78	1,015.54
Randolph	3,744.75	3,592.62	7,376.88	6,857.72	507.16
Westborough	15,160.72	7.20	7,534.13	3,537.06	2,667.69
Mansfield	1,770.81	1,705.00	5,880.30	3,900.59	1,979.71
Uxbridge	5,524.48	—	2,681.87	915.48	1,647.61
Spencer	37,189.97	10.59	18,038.38	17,077.00	961.38
Winchendon	24,503.07	66.25	37,169.07	36,988.67	103.40
Uxbridge	882.58	50.52	170.19	170.19	—
Great Barrington	7,523.61	195.95	12,766.19	12,387.69	378.50
Amherst	51,468.09	—	15,020.10	47,747.90	1,534.47
Billerica	34,251.02	1,026.65	15,628.83	14,628.83	—
Abington	22,485.85	—	10,291.05	10,291.05	—
Canterbury	34,502.90	150.00	10,995.66	10,952.55	43.11
Wareham	10,796.48	8.36	—	—	—
Ipswich	4,955.29	—	2,102.65	2,102.65	—
Tewksbury	10,191.95	—	12,437.39	12,437.39	—
Somerset	46,947.75	—	38,462.40	38,462.40	—
Orange	38,929.33	—	22,435.89	22,435.89	100.00
Foxborough	29,358.58	28.10	36,842.35	36,767.23	75.12
Easton	23,375.89	3,184.47	21,651.93	19,096.15	2,555.78
83 Towns	\$6,331,378.22	\$2,065.20	\$11,018.47	\$49,395.39	\$110,057.42
	\$6,158,841.74	\$2,065.20	\$11,018.47	\$49,395.39	\$110,057.42
			\$5,084,290.96	\$4,926,910.90	\$3,809.19
				\$12,471.42	\$47,541.13
					\$93,558.32



PART III

TOWNS UNDER 5,000 POPULATION



DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1932**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
REVENUE.	\$170,466.04	\$583,721.62	\$159,866.03	\$120,994.15
General	139,642.85	447,187.74	140,437.41	105,971.18
Taxes	121,675.71	423,373.44	134,617.41	98,102.57
Property, poll, and income	116,106.88	415,862.86	133,665.62	95,804.14
Corporation, bank, etc.	5,568.83	7,510.58	951.79	2,298.43
Licenses and permits	187.50	1,447.60	440.00	35.00
Fines and forfeits	25.00	665.47	388.69	236.00
Grants and gifts	17,754.64	21,385.84	4,991.31	7,697.61
For expenses	17,604.64	21,385.84	4,991.31	7,597.61
For outlays	150.00	—	—	—
All other	—	315.49	—	—
Commercial	30,823.19	136,533.88	19,428.62	15,022.97
Special assessments	—	—	—	249.37
To meet expenses	—	—	—	—
To meet outlays	—	—	—	249.37
Privileges	5,012.57	18,259.30	7,459.96	2,693.50
Departmental	10,778.83	19,769.67	8,166.76	10,997.46
General government	47.00	1,376.80	4.00	—
Protection of persons and property	104.28	902.62	77.48	99.08
Health and sanitation	—	666.70	—	313.43
Highways	4,175.97	57.75	—	2,100.00
Charities	3,957.10	10,885.99	7,891.88	7,201.75
Soldiers' benefits	120.00	370.00	120.00	52.00
Schools	2,374.08	2,896.36	66.05	1,151.04
Libraries	—	243.44	7.35	—
Recreation	—	2,313.90	—	—
Unclassified . . . . .	.40	56.11	—	80.16
Public service enterprises	11,315.03	91,465.76	—	—
Electric light	—	—	—	—
Water	11,315.03	91,465.76	—	—
All other	—	—	—	—
Cemeteries	2,133.20	1,673.74	—	—
Interest	1,583.56	5,360.41	3,801.90	1,082.64
On sinking funds	—	—	—	—
On trust and investment funds	48.10	1,137.16	412.62	—
All other	1,535.46	4,223.25	3,389.28	1,082.64
NON-REVENUE.	\$119,152.57	\$557,878.52	\$86,623.79	\$102,210.97
Offsets to outlays	—	1,375.10	—	12,836.86
Departmental	—	10.00	—	12,836.86
Public service enterprises	—	1,365.10	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	100,000.00	475,000.00	70,000.00	79,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	475,000.00	70,000.00	79,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	791.31	1,134.80	—
From sinking funds	—	—	—	—
All other	—	791.31	1,134.80	—
Refunds	105.18	1,569.47	377.57	394.11
Agency, trust, and investment	19,047.39	79,142.64	15,111.42	9,980.00
Taxes and licenses for State	6,565.50	29,409.70	7,999.50	5,111.00
Taxes for county	6,542.69	46,169.20	6,295.88	4,869.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	5,503.00	3,528.74	5.44	—
All other	436.20	35.00	810.60	—
RECAPITULATION.				
Revenue and offsets to outlays	\$170,466.04	\$585,096.72	\$159,866.03	\$133,831.01
Premiums	—	—	—	—
Municipal indebtedness	100,000.00	475,000.00	70,000.00	79,000.00
Transfers and refunds	105.18	2,360.78	1,512.37	394.11
Agency, trust, and investment	19,047.39	79,142.64	15,111.42	9,980.00
Total receipts	\$289,618.61	\$1,141,600.14	\$246,489.82	\$223,205.12
Balance on hand, including funds	16,673.69	157,650.39	25,225.81	2,460.76
GRAND TOTAL	\$306,292.30	\$1,299,250.53	\$271,715.63	\$225,665.88

Graded According to Population of 1930.

PAYMENTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
Maintenance	\$149,671.02	\$449,167.65	\$138,584.27	\$126,551.32
<i>Departmental</i>	<i>142,386.11</i>	<i>413,918.74</i>	<i>138,672.27</i>	<i>126,551.32</i>
General government	8,215.46	26,281.41	5,865.65	7,973.91
Protection of persons and property	6,246.88	94,789.12	2,788.74	5,871.96
Health and sanitation	3,185.29	12,589.85	4,800.43	3,159.89
Highways	28,839.44	74,464.03	20,323.27	12,170.22
Charities	20,249.16	40,835.44	34,298.72	42,884.88
Soldiers' benefits	3,228.31	1,266.00	1,211.50	4,957.52
Schools	69,845.18	142,521.15	68,567.88	46,934.18
Libraries	500.00	5,139.33	528.79	925.91
Recreation	9.46	8,765.37	10.29	35.69
Pensions	—	—	—	—
Unclassified	2,065.93	7,267.04	177.00	1,637.16
<i>Public service enterprises</i>	<i>4,898.26</i>	<i>33,208.90</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,898.26	33,208.90	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,387.65</i>	<i>2,013.12</i>	<i>12.00</i>	<i>—</i>
Administration of trust funds	—	26.89	—	—
Interest	6,417.82	30,080.60	7,417.01	4,117.38
<i>Loans, general purposes</i>	<i>6,069.07</i>	<i>23,171.85</i>	<i>7,417.01</i>	<i>4,117.38</i>
<i>Loans, public service enterprises</i>	<i>348.76</i>	<i>6,908.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,238.29	145,648.16	2,812.05	20,195.29
<i>Departmental</i>	<i>6,488.29</i>	<i>128,183.16</i>	<i>2,812.05</i>	<i>20,195.29</i>
General government	—	500.00	1,000.00	—
Protection of persons and property	301.86	9,959.88	—	—
Health and sanitation	—	6,277.64	—	—
Highways	5,186.43	16,473.93	287.65	20,195.29
Charities	—	—	—	—
Schools	—	88,178.61	1,524.40	—
Libraries	—	—	—	—
Recreation	—	6,793.10	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>17,465.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	17,465.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,750.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	106,000.00	485,000.00	105,000.00	64,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>75,000.00</i>	<i>10,000.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>410,000.00</i>	<i>95,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	791.31	1,134.80	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>791.31</i>	<i>1,134.80</i>	<i>—</i>
Refunds	105.18	1,569.47	377.57	394.11
Agency, trust, and investment	19,095.49	80,758.49	15,163.81	9,980.00
<i>Taxes and licenses for State</i>	<i>6,665.50</i>	<i>29,409.70</i>	<i>7,999.50</i>	<i>6,111.00</i>
<i>Taxes for county</i>	<i>6,542.69</i>	<i>46,169.20</i>	<i>6,295.88</i>	<i>4,869.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,551.10</i>	<i>5,179.59</i>	<i>57.83</i>	<i>—</i>
<i>All other</i>	<i>436.20</i>	<i>—</i>	<i>810.60</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$156,088.84	\$479,248.25	\$146,001.28	\$130,668.70
Permanent debt (except from sinking funds)	16,000.00	75,000.00	10,000.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,238.29	145,648.16	2,812.05	20,195.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	410,000.00	95,000.00	55,000.00
Transfers (except to sinking funds) and refunds	105.18	2,360.78	1,512.37	394.11
Agency, trust, and investment	19,095.49	80,758.49	15,163.81	9,980.00
Total payments	\$288,527.80	\$1,193,015.68	\$270,489.51	\$225,238.10
Balance on hand, including funds	17,764.50	106,234.85	1,226.12	427.78
GRAND TOTAL	\$306,292.30	\$1,299,250.53	\$271,715.63	\$225,665.88

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
REVENUE.	\$178,243.12	\$366,332.74	\$198,714.04	\$171,476.47
General	145,373.54	303,363.26	184,134.02	144,210.93
Taxes	133,048.47	292,288.63	173,603.15	138,257.31
Property, poll, and income	130,527.20	287,272.46	171,388.76	128,406.87
Corporation, bank, etc.	2,521.27	5,016.17	2,214.39	9,850.44
Licenses and permits	117.00	106.25	662.25	160.00
Fines and forfeits	283.35	506.00	488.40	19.31
Grants and gifts	11,889.54	10,462.38	9,380.22	5,774.31
For expenses	11,889.54	10,462.38	9,380.22	5,774.31
For outlays	—	—	—	—
All other	56.18	—	—	—
Commercial	32,869.58	62,969.48	14,580.02	27,265.54
Special assessments	72.60	3,313.16	—	858.48
To meet expenses	72.60	—	—	293.92
To meet outlays	—	3,313.16	—	564.56
Privileges	4,176.60	19,873.49	5,781.45	6,820.88
Departmental	23,807.62	6,485.25	3,040.28	8,695.72
General government	154.00	1,107.95	5.95	—
Protection of persons and property	63.12	19.60	88.41	57.76
Health and sanitation	—	517.02	1,007.96	923.31
Highways	104.89	283.42	2.25	11.00
Charities	19,321.85	1,597.44	1,571.33	5,366.12
Soldiers' benefits	308.50	—	—	1,555.33
Schools	3,811.76	377.68	284.38	612.29
Libraries	43.50	—	—	69.11
Recreation	—	2,384.85	—	—
Unclassified	—	197.29	80.00	.80
Public service enterprises	—	26,540.13	198.70	9,911.64
Electric light	—	—	—	—
Water	—	26,540.13	—	9,911.64
All other	—	—	198.70	—
Cemeteries	—	—	1,151.80	449.84
Interest	4,812.76	6,757.45	4,407.79	1,628.98
On sinking funds	—	—	—	—
On trust and investment funds	976.48	458.00	—	44.94
All other	3,836.28	6,299.45	4,407.79	1,584.04
NON-REVENUE.	\$134,952.49	\$289,409.62	\$319,329.69	\$105,723.15
Offsets to outlays	4,853.11	5,642.23	8,000.00	—
Departmental	4,853.11	2,336.01	8,000.00	—
Public service enterprises	—	3,306.22	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	112,550.53	240,000.00	290,000.00	90,000.00
Loans, general purposes	40,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	70,250.00	240,000.00	290,000.00	90,000.00
Unpaid warrants or orders, current year	2,300.63	—	—	—
Premiums	—	—	—	—
Transfers	1,227.13	—	—	—
From sinking funds	—	—	—	—
All other	1,227.13	—	—	—
Refunds	1,514.41	1,893.47	1,371.40	1,484.26
Agency, trust, and investment	14,807.31	41,873.92	19,958.29	14,238.89
Taxes and licenses for State	6,665.60	17,284.75	9,418.00	6,529.00
Taxes for county	6,938.00	19,271.19	7,448.66	6,673.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	826.61	4,958.58	2,218.83	843.49
All other	477.20	359.40	872.80	293.40
RECAPITULATION.				
Revenue and offsets to outlays	\$183,096.23	\$371,974.97	\$206,714.04	\$171,476.47
Premiums	—	—	—	—
Municipal indebtedness	112,550.53	240,000.00	290,000.00	90,000.00
Transfers and refunds	2,741.54	1,893.47	1,371.40	1,484.26
Agency, trust, and investment	14,807.31	41,873.92	19,958.29	14,238.89
Total receipts	\$313,195.61	\$655,742.36	\$518,043.73	\$277,199.62
Balance on hand, including funds	9,908.15	36,396.85	55,673.73	17,680.11
GRAND TOTAL	\$323,103.76	\$692,139.21	\$573,717.46	\$294,879.73

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
Maintenance	\$167,462.05	\$262,764.53	\$177,360.21	\$161,955.45
<i>Departmental</i>	<i>167,469.55</i>	<i>247,597.63</i>	<i>175,566.02</i>	<i>154,947.64</i>
General government	7,859.40	20,163.27	13,806.55	8,451.14
Protection of persons and property	6,961.42	23,188.04	12,333.56	8,702.71
Health and sanitation	3,781.36	17,272.94	13,315.54	6,975.91
Highways	26,608.69	28,686.17	38,103.84	29,411.63
Charities	50,107.44	11,074.27	21,105.06	24,751.59
Soldiers' benefits	8,690.40	6.00	2,196.51	4,705.38
Schools	59,978.13	129,318.23	71,870.89	69,746.00
Libraries	2,083.09	3,670.22	700.00	1,251.37
Recreation	169.40	11,037.43	10.83	95.42
Pensions	—	—	—	—
Unclassified	1,220.22	3,181.06	2,123.24	856.49
<i>Public service enterprises</i>	<i>2.50</i>	<i>14,831.75</i>	<i>171.15</i>	<i>6,167.43</i>
Electric light	—	—	—	—
Water	—	14,831.75	—	6,157.43
All other	2.50	—	171.15	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,623.04</i>	<i>850.38</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>335.15</i>	<i>—</i>	<i>—</i>
Interest	8,816.80	21,845.02	8,367.11	5,762.80
<i>Loans, general purposes</i>	<i>8,816.80</i>	<i>21,653.77</i>	<i>8,367.11</i>	<i>4,612.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>191.25</i>	<i>—</i>	<i>1,150.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,214.37	42,111.69	14,538.54	429.77
<i>Departmental</i>	<i>4,214.37</i>	<i>34,088.93</i>	<i>14,538.54</i>	<i>429.77</i>
General government	—	348.32	66.36	290.90
Protection of persons and property	—	—	297.00	—
Health and sanitation	—	10,375.41	—	—
Highways	3,502.74	22,170.23	13,361.82	44.37
Charities	360.00	—	—	—
Schools	351.63	579.70	813.36	94.50
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	615.27	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>8,022.76</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	8,022.76	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	123,875.00	265,500.00	314,160.00	93,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,875.00</i>	<i>40,500.00</i>	<i>14,160.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>112,000.00</i>	<i>225,000.00</i>	<i>300,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,227.13	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,227.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	1,514.41	1,893.47	1,371.40	1,484.26
Agency, trust, and investment	15,833.11	41,846.72	19,958.29	14,248.73
<i>Taxes and licenses for State</i>	<i>6,665.50</i>	<i>17,284.75</i>	<i>9,418.00</i>	<i>6,529.00</i>
<i>Taxes for county</i>	<i>6,938.00</i>	<i>19,271.19</i>	<i>7,448.66</i>	<i>6,573.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,852.41</i>	<i>4,941.58</i>	<i>2,218.83</i>	<i>853.33</i>
<i>All other</i>	<i>477.20</i>	<i>349.20</i>	<i>872.80</i>	<i>293.40</i>
RECAPITULATION.				
Maintenance and interest	\$176,278.85	\$284,609.55	\$185,727.32	\$167,718.25
Permanent debt (except from sinking funds)	11,875.00	40,500.00	14,160.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,214.37	42,111.69	14,538.54	429.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	112,000.00	225,000.00	300,000.00	80,000.00
Transfers (except to sinking funds) and refunds	2,741.54	1,893.47	1,371.40	1,484.26
Agency, trust, and investment	15,833.11	41,846.72	19,958.29	14,248.73
Total payments	\$322,942.87	\$635,961.43	\$535,755.55	\$276,881.01
Balance on hand, including funds	160.89	56,177.78	37,961.91	17,998.72
GRAND TOTAL	\$323,103.76	\$692,139.21	\$573,717.46	\$294,879.73

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
REVENUE.	\$209,486.93	\$187,395.74	\$137,952.59	\$125,615.37
General	176,918.61	127,277.81	122,271.08	104,580.20
Taxes	171,103.37	114,883.95	112,288.87	96,251.08
Property, poll, and income	154,741.61	110,155.54	109,103.62	94,899.39
Corporation, bank, etc.	16,361.76	4,728.41	3,125.25	1,351.69
Licenses and permits	73.00	152.00	232.75	162.50
Fines and forfeits	60.00	111.24	155.00	105.00
Grants and gifts	5,682.24	12,130.62	9,674.46	8,061.62
For expenses	5,682.24	12,130.62	9,674.46	8,061.62
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	32,568.32	60,117.93	15,681.51	21,035.17
Special assessments	50.00	—	380.83	103.20
To meet expenses	50.00	—	380.83	103.20
To meet outlays	—	—	—	—
Privileges	6,789.66	4,061.99	3,249.73	4,928.66
Departmental	19,054.27	19,481.12	7,128.53	4,320.25
General government	294.38	—	156.89	776.60
Protection of persons and property	112.19	42.00	50.94	106.60
Health and sanitation	—	—	408.05	—
Highways	107.95	2,797.63	—	96.51
Charities	11,222.59	13,527.12	6,256.87	2,735.84
Soldiers' benefits	360.00	1,188.92	—	100.00
Schools	6,625.58	1,839.28	194.28	422.95
Libraries	315.18	86.17	61.50	81.50
Recreation	—	—	—	—
Unclassified	16.40	—	—	.25
Public service enterprises	—	30,798.06	—	8,191.23
Electric light	—	30,798.06	—	—
Water	—	—	—	8,191.23
All other	—	—	—	—
Cemeteries	1,105.21	1,553.92	344.18	1,180.97
Interest	6,569.18	4,222.84	4,578.24	2,310.86
On sinking funds	—	—	—	—
On trust and investment funds	4,848.50	1,149.34	1,572.34	689.40
All other	720.68	3,073.50	3,005.90	1,621.46
NON-REVENUE.	\$182,396.75	\$144,745.49	\$158,520.20	\$105,227.02
Offsets to outlays	5,687.50	—	54.00	—
Departmental	6,687.50	—	54.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	134,000.00	125,003.33	130,000.00	95,000.00
Loans, general purposes	7,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	127,000.00	125,000.00	130,000.00	95,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	3.33	—	—
Transfers	4,911.19	1,688.84	3,382.58	—
From sinking funds	—	—	—	—
All other	4,911.19	1,688.84	3,382.58	—
Refunds	402.43	972.83	730.46	238.37
Agency, trust, and investment	37,395.63	17,080.49	24,353.16	9,988.65
Taxes and licenses for State	10,287.50	6,177.00	6,201.50	4,927.50
Taxes for county	15,948.60	6,330.00	4,699.75	2,720.13
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	11,032.33	4,379.09	10,711.67	2,341.02
All other	127.20	194.40	2,740.24	—
RECAPITULATION.				
Revenue and offsets to outlays	\$215,174.43	\$187,395.74	\$138,006.59	\$125,615.37
Premiums	—	3.33	—	—
Municipal indebtedness	134,000.00	125,000.00	130,000.00	95,000.00
Transfers and refunds	5,313.62	2,661.67	4,113.04	238.37
Agency, trust, and investment	37,395.63	17,080.49	24,353.16	9,988.65
Total receipts	\$391,883.68	\$332,141.23	\$296,472.79	\$230,842.39
Balance on hand, including funds	2,974.76	60,155.78	45,619.62	71,747.97
GRAND TOTAL	\$394,858.44	\$392,297.01	\$342,092.41	\$302,590.36

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Mendfield POPULATION 4,066
Maintenance	\$194,031.56	\$175,027.84	\$132,125.17	\$97,794.58
<i>Departmental</i>	189,624.61	150,951.51	131,314.85	99,021.63
General government	14,067.14	6,939.25	9,297.23	8,842.89
Protection of persons and property	9,491.65	7,725.09	7,236.87	9,461.38
Health and sanitation	3,664.68	2,857.69	7,881.47	3,563.88
Highways	29,108.03	22,961.59	7,814.43	22,786.22
Charities	40,769.39	46,088.75	26,589.10	12,759.50
Soldiers' benefits	4,043.01	6,005.32	2,700.00	131.00
Schools	76,468.58	54,882.20	67,463.61	31,741.73
Libraries	4,334.73	2,509.55	1,941.95	2,252.43
Recreation	2,999.80	8.27	108.09	180.66
Pensions	1,031.66	—	—	—
Unclassified	3,645.94	953.80	782.10	1,301.94
<i>Public service enterprises</i>	—	21,993.16	—	2,146.47
Electric light	—	21,993.16	—	—
Water	—	—	—	2,146.47
All other	—	—	—	—
<i>Cemeteries</i>	4,378.98	2,103.17	310.32	2,626.48
<i>Administration of trust funds</i>	27.97	—	—	—
Interest	7,973.97	6,180.59	4,653.56	11,974.86
<i>Loans, general purposes</i>	7,973.97	6,180.59	4,653.56	4,473.61
<i>Loans, public service enterprises</i>	—	—	—	7,501.25
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	11,660.89	7,521.32	3,778.72	65,014.45
<i>Departmental</i>	11,660.89	1,345.31	3,778.72	1,486.43
General government	532.90	—	313.44	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	10,349.54	275.00	—	1,416.13
Charities	—	—	—	—
Schools	778.45	420.31	2,100.00	70.30
Libraries	—	—	1,278.40	—
Recreation	—	—	86.88	—
Unclassified	—	650.00	—	—
<i>Public service enterprises</i>	—	6,176.01	—	63,528.02
Electric light	—	6,176.01	—	—
Water	—	—	—	63,528.02
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	127,500.00	135,000.00	123,250.00	105,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	17,500.00	10,000.00	3,250.00	20,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	110,000.00	125,000.00	120,000.00	85,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,911.19	1,688.84	3,382.58	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	4,911.19	1,688.84	3,382.58	—
Refunds	402.43	972.83	730.46	238.37
Agency, trust, and investment	37,369.79	16,362.83	22,811.75	10,221.71
<i>Taxes and licenses for State</i>	10,287.50	6,177.00	6,201.50	4,927.50
<i>Taxes for county</i>	15,948.60	6,330.00	4,699.75	2,720.13
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	11,006.49	3,661.43	8,980.18	2,574.08
<i>All other</i>	127.20	194.40	2,930.32	—
RECAPITULATION.				
Maintenance and interest	\$202,005.53	\$181,208.43	\$136,778.73	\$109,769.44
Permanent debt (except from sinking funds)	17,500.00	10,000.00	3,250.00	20,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,660.89	7,521.32	3,778.72	65,014.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,000.00	125,000.00	120,000.00	85,000.00
Transfers (except to sinking funds) and refunds	5,313.62	2,661.67	4,113.04	238.37
Agency, trust, and investment	37,369.79	16,362.83	22,811.75	10,221.71
Total payments	\$383,849.83	\$342,754.25	\$290,732.24	\$290,243.97
Balance on hand, including funds	11,008.61	49,542.76	51,360.17	12,346.89
GRAND TOTAL	\$394,858.44	\$392,297.01	\$342,092.41	\$302,590.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
REVENUE.	\$153,999.70	\$203,782.28	\$167,306.84	\$142,241.31
General	137,181.31	167,412.94	144,728.06	106,489.61
<i>Taxes</i>	<i>132,129.28</i>	<i>159,986.39</i>	<i>131,627.89</i>	<i>96,149.34</i>
Property, poll, and income	121,901.81	159,003.90	126,759.86	94,300.94
Corporation, bank, etc.	10,227.47	982.49	4,868.03	1,848.40
Licenses and permits	111.00	801.86	192.50	478.00
Fines and forfeits	183.50	60.00	230.00	230.00
Grants and gifts	4,757.53	6,564.69	12,677.67	9,632.27
For expenses	4,757.53	6,564.69	12,677.67	9,632.27
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	16,818.39	36,369.34	22,578.78	35,751.70
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>389.26</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	389.26	—
Privileges	5,905.06	4,936.99	4,363.90	5,702.11
Departmental	8,958.73	10,305.62	10,041.78	6,202.61
General government	1,455.00	4.00	357.35	237.35
Protection of persons and property	80.52	69.25	70.12	29.52
Health and sanitation	—	—	9.00	197.25
Highways	330.67	1,867.20	1,961.96	—
Charities	3,051.10	5,739.47	5,561.61	810.07
Soldiers' benefits	250.00	518.50	435.00	64.00
Schools	3,638.00	1,982.41	1,560.60	4,791.72
Libraries	—	74.79	73.83	58.70
Recreation	137.75	50.00	—	—
Unclassified	15.69	—	12.31	14.00
<i>Public service enterprises</i>	<i>—</i>	<i>15,196.17</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	15,196.17	—	—
All other	—	—	—	—
Cemeteries	875.08	702.90	2,223.83	207.00
Interest	1,079.52	5,227.66	5,560.01	23,639.93
On sinking funds	—	—	—	—
On trust and investment funds	25.31	394.45	1,122.71	21,692.98
All other	1,054.21	4,833.21	4,437.30	1,947.00
NON-REVENUE.	\$212,764.47	\$252,279.61	\$124,639.89	\$373,544.08
Offsets to outlays	12,067.76	11,183.80	76.00	9,263.23
Departmental	12,067.76	9,803.61	76.00	9,263.23
Public service enterprises	—	1,380.19	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	176,000.00	220,000.00	92,500.00	75,000.00
<i>Loans, general purposes</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	170,000.00	220,000.00	92,500.00	75,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	1,078.99	381.38	663.20
From sinking funds	—	—	—	—
All other	—	1,078.99	381.38	663.20
Refunds	244.25	267.87	352.26	271.19
Agency, trust, and investment	24,452.46	19,748.95	31,330.25	288,346.41
<i>Taxes and licenses for State</i>	<i>8,732.59</i>	<i>7,195.00</i>	<i>6,181.50</i>	<i>7,439.50</i>
Taxes for county	13,033.27	6,050.94	6,208.00	6,763.84
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,362.60	5,774.61	18,871.15	274,617.87
All other	324.00	728.40	69.60	626.20
RECAPITULATION.				
Revenue and offsets to outlays	\$166,067.46	\$214,966.08	\$167,382.84	\$151,504.59
Premiums	—	—	—	—
Municipal indebtedness	176,000.00	220,000.00	92,500.00	75,000.00
Transfers and refunds	244.25	1,346.86	733.64	934.39
Agency, trust, and investment	24,452.46	19,748.95	31,330.25	288,346.41
Total receipts	\$366,764.17	\$456,061.89	\$291,946.73	\$515,785.39
Balance on hand, including funds	21,903.56	21,634.64	1,375.26	17,856.38
GRAND TOTAL	\$388,667.73	\$477,696.53	\$293,321.99	\$533,641.77

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
Maintenance	\$152,998.29	\$154,774.86	\$148,019.06	\$135,359.52
<i>Departmental</i>	<i>150,623.67</i>	<i>140,868.02</i>	<i>146,161.11</i>	<i>134,877.66</i>
General government	9,065.28	9,162.47	7,276.47	7,662.30
Protection of persons and property	10,926.69	20,284.41	8,699.29	8,513.46
Health and sanitation	6,146.64	4,686.41	3,356.24	5,032.70
Highways	29,401.68	24,365.42	19,593.62	35,901.98
Charities	24,140.60	10,978.71	39,998.31	13,647.26
Soldiers' benefits	2,866.02	3,576.50	7,360.81	1,136.14
Schools	62,951.99	65,169.26	54,852.82	60,019.47
Libraries	2,399.48	790.57	2,067.52	2,041.63
Recreation	611.31	307.12	251.41	8.87
Pensions	—	542.00	—	—
Unclassified	2,113.98	1,005.15	2,704.62	913.75
<i>Public service enterprises</i>	<i>—</i>	<i>11,397.73</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	11,397.73	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,374.62</i>	<i>2,509.11</i>	<i>1,857.95</i>	<i>481.96</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,951.33	23,817.16	6,022.19	5,268.95
<i>Loans, general purposes</i>	<i>5,951.33</i>	<i>11,410.91</i>	<i>6,022.19</i>	<i>5,268.95</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>12,406.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,862.64	17,878.13	2,077.41	18,735.73
<i>Departmental</i>	<i>24,862.64</i>	<i>16,300.54</i>	<i>2,077.41</i>	<i>18,735.73</i>
General government	—	—	—	—
Protection of persons and property	225.00	28.50	—	—
Health and sanitation	—	1,694.75	—	—
Highways	24,128.09	12,711.56	701.31	13,599.28
Charities	—	—	30.80	—
Schools	509.55	815.73	1,345.30	3,044.32
Libraries	—	—	—	—
Recreation	—	50.00	—	—
Unclassified	—	—	—	2,092.13
<i>Public service enterprises</i>	<i>—</i>	<i>1,362.25</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1,362.25	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,215.34</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	173,100.00	204,250.00	97,000.00	73,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,100.00</i>	<i>14,250.00</i>	<i>9,000.00</i>	<i>8,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>155,000.00</i>	<i>190,000.00</i>	<i>88,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,078.99	381.38	663.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,078.99</i>	<i>381.38</i>	<i>663.20</i>
Refunds	244.25	267.87	352.26	271.19
Agency, trust, and investment	24,302.46	15,118.46	31,288.06	286,150.12
<i>Taxes and licenses for State</i>	<i>8,732.69</i>	<i>7,195.00</i>	<i>6,181.50</i>	<i>7,439.60</i>
<i>Taxes for county</i>	<i>13,033.27</i>	<i>6,050.94</i>	<i>6,208.00</i>	<i>5,763.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,212.60</i>	<i>1,166.92</i>	<i>18,839.16</i>	<i>272,329.98</i>
<i>All other</i>	<i>324.00</i>	<i>705.60</i>	<i>59.40</i>	<i>616.80</i>
RECAPITULATION.				
Maintenance and interest	\$158,949.62	\$178,592.02	\$154,041.25	\$140,628.47
Permanent debt (except from sinking funds)	18,100.00	14,250.00	9,000.00	8,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,862.64	17,878.13	2,077.41	18,735.73
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	155,000.00	190,000.00	88,000.00	65,000.00
Transfers (except to sinking funds) and refunds	244.25	1,346.86	733.64	934.39
Agency, trust, and investment	24,302.46	15,118.46	31,288.06	286,150.12
Total payments	\$381,458.97	\$417,185.47	\$285,140.36	\$519,948.71
<i>Balance on hand, including funds</i>	<i>7,208.76</i>	<i>60,511.06</i>	<i>8,181.63</i>	<i>13,693.06</i>
GRAND TOTAL	\$388,667.73	\$477,696.53	\$293,321.99	\$533,641.77

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
REVENUE.	\$210,893.49	\$239,981.89	\$183,092.17	\$144,237.48
General	191,583.06	158,120.44	144,073.28	120,194.67
Taxes	184,247.85	142,078.85	138,849.19	108,013.45
Property, poll, and income	181,025.86	139,268.75	135,894.28	101,412.60
Corporation, bank, etc.	3,221.99	2,810.10	2,954.91	6,630.85
Licenses and permits	230.50	283.00	818.50	253.50
Fines and forfeits	548.05	22.00	262.00	85.35
Grants and gifts	6,326.50	15,736.59	4,132.29	11,862.37
For expenses	6,326.50	15,736.59	4,132.29	11,862.37
For outlays	—	—	—	—
All other	230.16	—	11.30	—
Commercial	19,310.43	81,861.45	39,018.89	24,042.81
Special assessments	80.00	501.50	—	—
To meet expenses	—	501.50	—	—
To meet outlays	80.00	—	—	—
Privileges	8,411.62	5,254.71	7,615.81	3,563.29
Departmental	8,112.76	16,415.12	7,281.51	15,742.38
General government	—	361.00	1,347.44	389.45
Protection of persons and property	143.30	155.67	116.98	141.90
Health and sanitation	44.22	3.00	275.00	406.50
Highways	—	6,789.27	—	4,900.30
Charities	3,262.45	7,203.40	4,643.00	5,804.49
Soldiers' benefits	177.50	385.16	346.50	304.00
Schools	4,135.59	1,410.06	401.09	3,795.74
Libraries	117.20	107.56	151.50	—
Recreation	—	—	—	—
Unclassified	232.50	—	—	—
Public service enterprises	—	56,192.85	18,996.33	—
Electric light	—	38,269.33	—	—
Water	—	17,923.52	15,035.65	—
All other	—	—	3,960.68	—
Cemeteries	1,283.90	64.86	1,756.10	2,184.90
Interest	1,422.15	3,432.41	3,369.14	2,552.24
On sinking funds	—	—	—	—
On trust and investment funds	239.42	7.20	268.32	589.03
All other	1,182.73	3,425.21	3,100.82	1,963.21
NON-REVENUE.	\$154,772.07	\$81,450.68	\$152,509.80	\$149,324.54
Offsets to outlays	1,999.20	2,458.75	50.00	4,817.22
Departmental	1,999.20	100.00	—	4,817.22
Public service enterprises	—	2,358.75	50.00	—
Cemeteries	—	—	—	—
Municipal indebtedness	105,000.00	65,000.00	130,000.00	130,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	105,000.00	65,000.00	130,000.00	130,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	9,570.58	80.98	—	—
From sinking funds	—	—	—	—
All other	9,570.58	80.98	—	—
Refunds	232.16	248.74	109.46	355.80
Agency, trust, and investment	37,970.13	13,662.21	22,350.34	14,151.52
Taxes and licenses for State	11,140.33	6,188.93	7,466.50	5,976.00
Taxes for county	17,320.52	6,330.00	10,679.63	6,086.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	9,308.08	366.91	4,135.21	1,970.72
All other	201.20	776.37	69.00	118.80
RECAPITULATION.				
Revenue and offsets to outlays	\$212,892.69	\$242,440.64	\$183,142.17	\$149,054.70
Premiums	—	—	—	—
Municipal indebtedness	105,000.00	65,000.00	130,000.00	130,000.00
Transfers and refunds	9,802.74	329.72	109.46	355.80
Agency, trust, and investment	37,970.13	13,662.21	22,350.34	14,151.52
Total receipts	\$365,665.56	\$321,432.57	\$335,601.97	\$293,562.02
Balance on hand, including funds	11,956.86	29,037.47	13,908.20	12,999.94
GRAND TOTAL	\$377,622.42	\$350,470.04	\$349,510.17	\$306,561.96

Graded According to Population of 1930 — Continued.

PAYMENTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
Maintenance	\$164,505.31	\$189,669.68	\$153,592.94	\$141,858.07
<i>Departmental</i>	<i>160,814.58</i>	<i>161,992.46</i>	<i>130,337.85</i>	<i>139,269.40</i>
General government	10,427.45	8,091.80	11,918.16	7,529.98
Protection of persons and property	4,235.07	7,960.96	10,385.55	10,633.52
Health and sanitation	7,650.77	5,319.24	7,375.48	3,811.56
Highways	20,681.07	25,577.08	15,521.54	24,383.84
Charities	23,297.80	26,643.98	21,933.28	30,158.23
Soldiers' benefits	1,532.89	2,244.15	2,175.68	5,886.21
Schools	88,335.85	72,764.98	56,493.84	53,875.94
Libraries	2,945.87	2,576.59	1,344.56	1,941.29
Recreation	11.36	12.41	208.98	295.12
Pensions	—	—	—	—
Unclassified	1,696.45	801.27	2,980.78	753.71
<i>Public service enterprises</i>	<i>—</i>	<i>37,587.36</i>	<i>21,087.81</i>	<i>—</i>
Electric light	—	33,087.68	—	—
Water	—	4,499.68	16,161.49	—
All other	—	—	4,926.32	—
<i>Cemeteries</i>	<i>3,690.73</i>	<i>89.86</i>	<i>2,167.28</i>	<i>2,588.67</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,531.58	9,259.86	8,995.01	4,589.05
<i>Loans, general purposes</i>	<i>7,531.58</i>	<i>6,580.84</i>	<i>7,405.01</i>	<i>4,589.05</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,679.02</i>	<i>1,590.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,833.54	7,881.58	15,174.36	7,770.21
<i>Departmental</i>	<i>16,833.54</i>	<i>2,022.57</i>	<i>5,824.63</i>	<i>7,770.21</i>
General government	—	—	1,597.25	—
Protection of persons and property	—	—	233.53	—
Health and sanitation	9,655.20	—	—	—
Highways	6,632.08	1,350.00	2,250.00	7,468.21
Charities	—	325.07	—	302.00
Schools	546.26	347.50	1,692.85	—
Libraries	—	—	51.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>5,859.01</i>	<i>9,349.73</i>	<i>—</i>
Electric light	—	5,744.94	—	—
Water	—	114.07	9,299.73	—
All other	—	—	50.00	—
<i>Cemeteries</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	128,000.00	92,000.00	141,000.00	115,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>23,000.00</i>	<i>27,000.00</i>	<i>16,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>105,000.00</i>	<i>65,000.00</i>	<i>125,000.00</i>	<i>110,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,570.58	80.98	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,570.58</i>	<i>80.98</i>	<i>—</i>	<i>—</i>
Refunds	232.16	248.74	109.46	355.80
Agency, trust, and investment	29,084.77	13,497.40	22,360.72	14,045.13
<i>Taxes and licenses for State</i>	<i>11,140.33</i>	<i>6,188.33</i>	<i>7,468.60</i>	<i>5,976.00</i>
<i>Taxes for county</i>	<i>17,320.62</i>	<i>6,330.00</i>	<i>10,679.63</i>	<i>6,086.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>501.92</i>	<i>343.57</i>	<i>4,145.59</i>	<i>1,864.33</i>
<i>All other</i>	<i>122.00</i>	<i>634.90</i>	<i>69.00</i>	<i>118.80</i>
RECAPITULATION.				
Maintenance and interest	\$172,036.89	\$198,929.54	\$162,587.95	\$146,447.12
Permanent debt (except from sinking funds)	23,000.00	27,000.00	16,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,833.54	7,881.58	15,174.36	7,770.21
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	105,000.00	65,000.00	125,000.00	110,000.00
Transfers (except to sinking funds) and refunds	9,802.74	329.72	109.46	355.80
Agency, trust, and investment	29,084.77	13,497.40	22,360.72	14,045.13
Total payments	\$365,757.94	\$312,638.24	\$341,232.49	\$283,618.26
<i>Balance on hand, including funds</i>	<i>11,864.48</i>	<i>37,831.80</i>	<i>8,277.68</i>	<i>22,943.70</i>
GRAND TOTAL	\$377,622.42	\$350,470.04	\$349,510.17	\$306,561.96

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
REVENUE.	\$317,572.63	\$231,287.46	\$185,659.74	\$212,104.71
General	287,648.18	178,797.78	167,671.64	174,588.58
Taxes	274,563.77	172,593.41	153,199.06	168,388.04
Property, poll, and income	269,128.05	168,335.30	138,711.22	142,755.41
Corporation, bank, etc.	5,435.72	4,258.11	14,487.84	25,632.63
Licenses and permits	823.75	177.50	143.00	408.10
Fines and forfeits	155.00	349.82	78.00	398.16
Grants and gifts	12,105.66	5,671.02	14,251.58	5,318.01
For expenses	12,105.66	5,671.02	14,251.58	5,318.01
For outlays	—	—	—	—
All other	—	6.03	—	76.27
Commercial	29,924.45	52,489.68	17,988.10	37,516.13
Special assessments	640.00	238.00	—	921.29
To meet expenses	—	238.00	—	921.29
To meet outlays	640.00	—	—	—
Privileges	10,445.81	5,683.36	5,222.87	5,206.44
Departmental	9,244.74	15,500.30	9,732.31	16,239.45
General government	63.36	839.55	449.95	73.00
Protection of persons and property	48.64	121.66	136.50	171.83
Health and sanitation	366.45	518.71	11.25	114.89
Highways	8.25	14.73	40.20	147.64
Charities	7,218.99	9,277.88	4,734.91	13,610.54
Soldiers' benefits	792.00	559.00	104.00	1,682.04
Schools	27.05	90.97	4,203.27	352.64
Libraries	—	247.80	40.23	86.87
Recreation	—	—	—	—
Unclassified	720.00	3,830.00	12.00	—
Public service enterprises	8,104.79	25,435.48	—	10,543.37
Electric light	—	—	—	—
Water	8,104.79	25,435.48	—	10,543.37
All other	—	—	—	—
Cemeteries	393.30	2,604.71	1,343.00	—
Interest	1,095.81	3,027.83	1,689.92	4,605.58
On sinking funds	—	—	—	—
On trust and investment funds	67.27	1,184.90	956.92	1,144.91
All other	1,028.54	1,842.93	733.00	3,460.67
NON-REVENUE.	\$190,755.62	\$233,219.85	\$179,986.35	\$231,078.39
Offsets to outlays	2,326.37	844.12	22,358.95	—
Departmental	2,326.37	—	22,358.95	—
Public service enterprises	—	844.12	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	150,000.00	200,000.00	142,000.00	208,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded current year	—	—	—	—
Temporary loans (including revenue loans)	150,000.00	200,000.00	142,000.00	208,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	803.47	347.93	979.19
From sinking funds	—	—	—	—
All other	—	803.47	347.93	979.19
Refunds	908.05	679.14	351.91	704.25
Agency, trust, and investment	37,521.20	30,893.12	14,927.56	21,394.95
Taxes and licenses for State	17,157.00	9,266.00	7,112.34	8,765.00
Taxes for county	18,700.00	7,615.68	6,050.94	10,104.50
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,664.20	13,998.84	1,392.28	1,936.25
All other	—	12.60	372.00	589.20
RECAPITULATION.				
Revenue and offsets to outlays	\$319,899.00	\$232,131.58	\$208,018.69	\$212,104.71
Premiums	—	—	—	—
Municipal indebtedness	150,000.00	200,000.00	142,000.00	208,000.00
Transfers and refunds	908.05	1,482.61	699.84	1,683.44
Agency, trust, and investment	37,521.20	30,893.12	14,927.56	21,394.95
Total receipts	\$508,328.25	\$464,507.31	\$365,646.09	\$443,183.10
Balance on hand, including funds	32,620.93	30,738.40	26,960.81	4,754.07
GRAND TOTAL	\$540,949.18	\$495,245.71	\$392,606.90	\$447,937.17

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
Maintenance	\$221,001.60	\$178,223.09	\$171,087.46	\$174,121.50
<i>Departmental</i>	<i>211,847.02</i>	<i>166,728.62</i>	<i>169,212.48</i>	<i>164,164.64</i>
General government	14,253.32	14,577.50	7,819.71	10,584.75
Protection of persons and property	40,063.54	16,542.42	11,758.60	12,092.13
Health and sanitation	27,160.19	7,032.89	4,925.42	7,996.94
Highways	31,267.43	19,846.65	31,385.54	23,040.36
Charities	24,696.42	37,011.32	28,999.14	34,268.39
Soldiers' benefits	4,159.90	3,418.59	3,865.97	3,469.37
Schools	60,966.34	50,902.60	74,437.02	64,836.02
Libraries	3,000.00	3,348.59	2,957.83	4,404.90
Recreation	608.39	1,214.45	861.66	457.71
Pensions	—	—	—	—
Unclassified	5,671.49	1,833.61	2,201.59	3,014.07
<i>Public service enterprises</i>	<i>8,341.91</i>	<i>18,405.84</i>	<i>—</i>	<i>9,875.98</i>
Electric light	—	—	—	—
Water	8,341.91	18,405.84	—	9,875.98
All other	—	—	—	—
<i>Cemeteries</i>	<i>812.67</i>	<i>4,088.63</i>	<i>1,874.98</i>	<i>80.88</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	20,170.64	13,267.10	7,893.25	11,709.62
<i>Loans, general purposes</i>	<i>18,130.64</i>	<i>11,004.60</i>	<i>7,893.25</i>	<i>9,652.73</i>
<i>Loans, public service enterprises</i>	<i>2,040.00</i>	<i>2,262.50</i>	<i>—</i>	<i>2,056.89</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	36,989.81	27,546.84	31,794.01	8,086.13
<i>Departmental</i>	<i>33,083.84</i>	<i>16,130.51</i>	<i>31,794.01</i>	<i>8,086.13</i>
General government	—	—	—	1,000.00
Protection of persons and property	546.65	11,160.53	—	6,000.00
Health and sanitation	16,551.17	528.89	557.91	138.63
Highways	14,677.78	2,633.29	30,469.41	947.50
Charities	—	1,500.00	—	—
Schools	1,308.24	—	766.69	—
Libraries	—	—	—	—
Recreation	—	307.80	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,905.97</i>	<i>11,416.33</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,905.97	11,416.33	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	177,500.00	213,500.00	139,500.00	229,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>27,500.00</i>	<i>33,500.00</i>	<i>7,500.00</i>	<i>24,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>180,000.00</i>	<i>132,000.00</i>	<i>205,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	803.47	347.93	979.19
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>803.47</i>	<i>347.93</i>	<i>979.19</i>
Refunds	908.05	679.14	351.91	704.25
Agency, trust, and investment	37,488.47	30,840.33	15,017.67	20,968.34
<i>Taxes and licenses for State</i>	<i>17,157.00</i>	<i>9,266.00</i>	<i>7,112.34</i>	<i>8,765.00</i>
<i>Taxes for county</i>	<i>18,700.00</i>	<i>7,615.68</i>	<i>6,050.94</i>	<i>10,104.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,631.47</i>	<i>13,949.65</i>	<i>1,481.79</i>	<i>1,521.04</i>
<i>All other</i>	<i>—</i>	<i>9.00</i>	<i>372.60</i>	<i>677.80</i>
RECAPITULATION.				
Maintenance and interest	\$241,172.24	\$191,490.19	\$178,980.71	\$185,831.12
Permanent debt (except from sinking funds)	27,500.00	33,500.00	7,500.00	24,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	36,989.81	27,546.84	31,794.01	8,086.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	180,000.00	132,000.00	205,000.00
Transfers (except to sinking funds) and refunds	908.05	1,482.61	699.84	1,683.44
Agency, trust, and investment	37,488.47	30,840.33	15,017.67	20,968.34
Total payments	\$494,058.57	\$464,859.97	\$365,992.23	\$446,069.03
<i>Balance on hand, including funds</i>	<i>46,890.61</i>	<i>30,385.74</i>	<i>26,614.67</i>	<i>1,868.14</i>
GRAND TOTAL	\$540,949.18	\$495,245.71	\$392,606.90	\$447,937.17

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
REVENUE.	\$134,054.97	\$151,865.80	\$152,994.78	\$215,825.16
General	112,613.57	130,953.52	117,573.98	177,624.68
<i>Taxes</i>	<i>97,400.27</i>	<i>112,443.94</i>	<i>112,403.16</i>	<i>170,804.37</i>
Property, poll, and income	92,315.98	105,463.47	108,649.55	168,254.88
Corporation, bank, etc.	5,084.29	6,980.47	3,753.61	2,549.49
<i>Licenses and permits</i>	<i>519.00</i>	<i>169.00</i>	<i>77.50</i>	<i>421.00</i>
<i>Fines and forfeits</i>	<i>1,329.50</i>	<i>46.90</i>	<i>104.00</i>	<i>356.60</i>
<i>Grants and gifts</i>	<i>13,349.33</i>	<i>18,293.68</i>	<i>4,989.32</i>	<i>6,042.81</i>
For expenses	7,849.33	18,293.68	4,989.32	6,042.81
For outlays	5,500.00	—	—	—
All other	15.47	—	—	—
Commercial	21,441.40	20,912.28	35,420.80	38,200.48
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>190.00</i>	<i>48.45</i>
To meet expenses	—	—	190.00	—
To meet outlays	—	—	—	48.45
<i>Privileges</i>	<i>4,034.78</i>	<i>4,762.46</i>	<i>5,182.62</i>	<i>6,780.80</i>
<i>Departmental</i>	<i>4,246.75</i>	<i>8,132.57</i>	<i>11,709.75</i>	<i>5,832.65</i>
General government	62.00	80.00	448.00	87.17
Protection of persons and property	68.76	161.53	110.11	168.70
Health and sanitation	385.85	—	253.58	409.55
Highways	8.31	1,407.26	—	45.92
Charities	3,143.65	5,060.88	10,382.21	3,288.48
Soldiers' benefits	313.00	146.00	385.00	238.50
Schools	118.03	1,276.90	19.00	1,068.17
Libraries	147.15	—	111.85	251.16
Recreation	—	—	—	—
Unclassified	—	—	—	275.00
<i>Public service enterprises</i>	<i>12,006.51</i>	<i>5,964.74</i>	<i>13,743.31</i>	<i>21,154.38</i>
Electric light	—	—	—	—
Water	12,006.51	5,964.74	13,743.31	21,154.38
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>223.23</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,153.36</i>	<i>1,829.28</i>	<i>4,595.12</i>	<i>4,434.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	250.03	814.76	1,932.57	920.69
All other	903.33	1,014.52	2,662.55	3,513.51
NON-REVENUE.	\$71,008.98	\$61,570.06	\$125,602.24	\$247,638.51
Offsets to outlays	3,988.28	1,543.60	3,279.27	265.18
<i>Departmental</i>	<i>3,988.28</i>	<i>1,543.60</i>	<i>3,279.27</i>	<i>265.18</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	56,317.91	45,000.00	105,000.00	229,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds, refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>45,000.00</i>	<i>105,000.00</i>	<i>225,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>1,317.91</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	868.36	911.64	1,874.29	860.04
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	868.36	911.64	1,874.29	860.04
Refunds	231.65	443.43	453.28	872.29
Agency, trust, and investment	9,602.78	13,671.39	14,995.40	16,641.00
<i>Taxes and licenses for State</i>	<i>6,849.00</i>	<i>5,919.47</i>	<i>6,308.00</i>	<i>9,857.05</i>
<i>Taxes for county</i>	<i>3,415.98</i>	<i>6,086.00</i>	<i>3,415.98</i>	<i>5,693.30</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>1,615.72</i>	<i>5,032.02</i>	<i>616.45</i>
All other	337.80	52.20	239.40	474.20
RECAPITULATION.				
Revenue and offsets to outlays	\$138,043.25	\$153,409.40	\$156,274.05	\$216,090.34
Premiums	—	—	—	—
Municipal indebtedness	56,317.91	45,000.00	105,000.00	229,000.00
Transfers and refunds	1,100.01	1,355.07	2,327.57	1,732.33
Agency, trust, and investment	9,602.78	13,671.39	14,995.40	16,641.00
Total receipts	\$205,063.95	\$213,435.86	\$278,597.02	\$463,463.67
Balance on hand, including funds	9,654.91	13,444.76	18,031.84	27,075.06
GRAND TOTAL	\$214,718.86	\$226,880.62	\$296,628.86	\$490,538.73

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wrentham Population 3,584	Barre Population 3,510	Holbrook Population 3,353	Sharon Population 3,351
Maintenance	\$127,428.10	\$141,889.72	\$131,134.64	\$194,282.61
<i>Departmental</i>	<i>117,793.55</i>	<i>139,837.28</i>	<i>119,778.26</i>	<i>182,832.52</i>
General government	6,013.56	6,521.91	10,255.12	13,321.47
Protection of persons and property	19,236.11	6,440.97	9,699.97	19,742.62
Health and sanitation	1,877.79	3,926.03	3,785.83	5,305.23
Highways	34,405.92	28,470.06	15,501.89	39,776.12
Charities	16,335.21	22,603.91	18,775.32	16,367.00
Soldiers' benefits	1,045.25	420.00	1,279.40	2,392.50
Schools	33,041.51	67,593.48	54,342.48	76,032.39
Libraries	1,612.37	2,263.25	1,753.06	3,207.59
Recreation	434.47	230.63	656.91	251.09
Pensions	—	—	—	—
Unclassified	3,791.36	1,367.04	3,728.28	6,436.51
<i>Public service enterprises</i>	<i>9,634.55</i>	<i>1,125.87</i>	<i>11,355.53</i>	<i>11,460.09</i>
Electric light	—	—	—	—
Water	9,634.55	1,082.13	11,355.53	11,440.52
All other	—	43.74	—	9.57
Cemeteries	—	926.57	—	—
Administration of trust funds	—	—	.85	—
Interest	3,949.67	1,527.58	6,238.65	13,618.00
<i>Loans, general purposes</i>	<i>2,606.67</i>	<i>1,627.58</i>	<i>6,198.65</i>	<i>13,325.60</i>
<i>Loans, public service enterprises</i>	<i>1,343.00</i>	<i>—</i>	<i>40.00</i>	<i>292.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,400.07	257.47	6,193.38	25,995.73
<i>Departmental</i>	<i>7,664.82</i>	<i>257.47</i>	<i>4,453.38</i>	<i>18,017.74</i>
General government	250.00	—	240.00	—
Protection of persons and property	163.55	—	—	1,703.63
Health and sanitation	100.00	—	—	—
Highways	430.00	—	3,515.88	10,911.68
Charities	—	—	—	—
Schools	—	257.47	697.50	—
Libraries	—	—	—	—
Recreation	6,721.27	—	—	5,402.43
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>735.25</i>	<i>—</i>	<i>1,740.00</i>	<i>7,977.99</i>
Electric light	—	—	—	—
Water	735.25	—	1,740.00	7,977.99
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	64,200.00	50,000.00	94,000.00	208,953.78
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,200.00</i>	<i>5,000.00</i>	<i>14,000.00</i>	<i>18,953.78</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>45,000.00</i>	<i>80,000.00</i>	<i>190,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	868.36	911.64	1,874.29	860.04
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	868.36	911.64	1,874.29	860.04
Refunds	231.65	443.43	453.28	872.29
Agency, trust, and investment	9,611.01	13,524.51	15,082.71	16,545.15
<i>Taxes and licenses for State</i>	<i>5,849.00</i>	<i>5,919.47</i>	<i>6,308.00</i>	<i>9,857.05</i>
<i>Taxes for county</i>	<i>3,415.98</i>	<i>6,086.00</i>	<i>3,415.98</i>	<i>5,693.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8.23</i>	<i>1,466.84</i>	<i>5,119.33</i>	<i>520.60</i>
All other	337.80	52.20	239.40	474.20
RECAPITULATION.				
Maintenance and interest	\$131,377.77	\$143,417.30	\$137,373.29	\$207,900.61
Permanent debt (except from sinking funds)	9,200.00	5,000.00	14,000.00	18,953.78
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,400.07	257.47	6,193.38	25,995.73
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	45,000.00	80,000.00	190,000.00
Transfers (except to sinking funds) and refunds	1,100.01	1,355.07	2,327.57	1,732.33
Agency, trust, and investment	9,611.01	13,524.51	15,082.71	16,545.15
Total payments	\$214,688.86	\$208,554.35	\$254,976.95	\$461,127.60
Balance on hand, including funds	30.00	18,326.27	41,651.91	29,411.13
GRAND TOTAL	\$214,718.86	\$226,880.62	\$296,628.86	\$490,538.73

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
REVENUE.	\$275,558.25	\$162,295.12	\$117,682.94	\$103,583.70
General	212,813.46	138,547.95	90,522.46	87,061.55
Taxes	203,884.81	131,349.02	78,503.09	77,560.77
Property, poll, and income	200,317.24	128,925.31	76,174.23	73,754.81
Corporation, bank, etc.	3,567.57	2,423.71	2,328.86	3,805.90
Licenses and permits	284.50	82.50	232.00	176.67
Fines and forfeits	230.40	128.40	102.30	240.00
Grants and gifts	8,413.75	6,988.03	11,685.07	9,084.11
For expenses	8,413.75	6,588.03	11,685.07	9,084.11
For outlays	—	400.00	—	—
All other	—	—	—	—
Commercial	62,744.79	23,747.17	27,160.48	16,522.15
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	12,270.60	4,560.78	4,682.49	3,067.65
Departmental	13,583.88	8,124.99	5,040.56	11,295.22
General government	368.30	43.82	739.10	92.70
Protection of persons and property	28.37	35.24	122.04	31.60
Health and sanitation	8.50	178.26	937.30	200.00
Highways	291.73	15.00	2.50	3,974.97
Charities	—	7,059.16	2,671.44	5,680.34
Soldiers' benefits	120.00	—	188.00	98.00
Schools	2,380.18	612.50	329.20	1,182.41
Libraries	346.52	54.27	50.98	5.20
Recreation	9.15	—	—	—
Unclassified	131.13	126.74	—	30.00
Public service enterprises	31,546.49	7,416.58	14,808.18	—
Electric light	—	—	—	—
Water	31,546.49	7,416.58	14,808.18	—
All other	—	—	—	—
Cemeteries	3,179.62	—	—	305.70
Interest	12,164.20	3,644.82	2,629.25	1,853.58
On sinking funds	—	—	—	—
On trust and investment funds	6,818.12	957.97	868.04	315.00
All other	5,346.08	2,686.85	1,761.21	1,538.58
NON-REVENUE.	\$165,855.31	\$150,977.56	\$75,272.69	\$47,445.91
Offsets to outlays	—	9,500.00	75.00	—
Departmental	—	9,500.00	75.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	100,395.50	121,455.23	60,000.00	39,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	114,593.88	60,000.00	39,000.00
Unpaid warrants or orders, current year	395.50	6,861.35	—	—
Premiums	—	—	—	—
Transfers	2,008.42	758.95	1,163.40	315.00
From sinking funds	—	—	—	—
All other	2,008.42	758.95	1,163.40	315.00
Refunds	1,304.14	896.44	166.75	41.71
Agency, trust, and investment	62,147.25	18,366.94	13,867.54	8,089.20
Taxes and licenses for State	13,412.67	6,695.00	5,631.00	4,848.25
Taxes for county	12,199.47	6,899.56	6,218.15	2,530.36
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	36,071.91	4,772.38	1,653.99	434.59
All other	463.20	—	364.40	276.00
RECAPITULATION.				
Revenue and offsets to outlays	\$275,558.25	\$171,795.12	\$117,757.94	\$103,583.70
Premiums	—	—	—	—
Municipal indebtedness	100,395.50	121,455.23	60,000.00	39,000.00
Transfers and refunds	3,312.56	1,655.39	1,330.15	356.71
Agency, trust, and investment	62,147.25	18,366.94	13,867.54	8,089.20
Total receipts	\$441,413.56	\$313,272.68	\$192,955.63	\$151,029.61
Balance on hand, including funds	193,178.94	68.46	38,180.07	6,183.62
GRAND TOTAL	\$634,592.50	\$313,341.14	\$231,135.70	\$157,213.23

¹ Includes \$16.79 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
Maintenance	\$211,971.72	\$163,109.43	\$119,170.14	\$100,583.17
<i>Departmental</i>	<i>190,278.89</i>	<i>156,494.14</i>	<i>109,860.83</i>	<i>100,156.02</i>
General government	17,551.13	10,401.83	8,994.21	5,973.08
Protection of persons and property	26,141.80	6,009.48	8,859.37	2,184.48
Health and sanitation	6,439.45	3,397.86	4,022.31	1,872.46
Highways	39,701.64	14,690.20	15,841.39	23,752.89
Charities	5,386.46	36,219.49	18,338.07	18,955.33
Soldiers' benefits	295.00	4,124.81	689.85	2,757.69
Schools	72,534.04	78,460.09	49,113.99	43,050.43
Libraries	9,334.41	600.35	1,986.62	557.00
Recreation	6,068.49	270.86	69.35	6.37
Pensions	—	—	—	—
Unclassified	6,825.97	2,319.17	1,945.67	1,046.29
<i>Public service enterprises</i>	<i>13,557.89</i>	<i>6,575.59</i>	<i>9,309.31</i>	—
Electric light	—	—	—	—
Water	13,557.89	6,575.59	9,309.31	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,104.61</i>	—	—	<i>427.15</i>
<i>Administration of trust funds</i>	<i>50.83</i>	<i>39.70</i>	—	—
Interest	20,518.23	5,710.09	3,142.03	3,591.64
<i>Loans, general purposes</i>	<i>9,830.73</i>	<i>4,620.09</i>	<i>1,571.94</i>	<i>3,591.64</i>
<i>Loans, public service enterprises</i>	<i>10,687.50</i>	<i>1,090.00</i>	<i>1,570.09</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	147,185.80	16,831.00	5,540.63	864.20
<i>Departmental</i>	<i>136,514.02</i>	<i>16,831.00</i>	<i>3,943.61</i>	<i>864.20</i>
General government	—	56.00	—	—
Protection of persons and property	—	—	—	320.20
Health and sanitation	17,544.76	—	—	—
Highways	9,646.33	13,800.00	3,943.61	544.00
Charities	—	—	—	—
Schools	104,233.81	2,975.00	—	—
Libraries	—	—	—	—
Recreation	5,089.12	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>10,671.78</i>	—	<i>1,597.02</i>	—
Electric light	—	—	—	—
Water	10,671.78	—	1,597.02	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	147,933.99	107,732.45	69,535.00	41,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>36,994.63</i>	<i>7,500.00</i>	<i>4,535.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>100,232.45</i>	<i>65,000.00</i>	<i>39,000.00</i>
<i>Warrants or orders, previous years</i>	<i>10,939.36</i>	—	—	—
Transfers	2,008.42	758.95	1,163.40	315.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,008.42</i>	<i>758.95</i>	<i>1,163.40</i>	<i>315.00</i>
Refunds	1,304.14	896.44	166.75	41.71
Agency, trust, and investment	61,082.57	18,262.46	13,572.18	8,089.20
<i>Taxes and licenses for State</i>	<i>13,412.67</i>	<i>6,695.00</i>	<i>6,631.00</i>	<i>4,848.25</i>
<i>Taxes for county</i>	<i>12,199.47</i>	<i>6,899.56</i>	<i>6,218.15</i>	<i>2,550.36</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>35,007.23</i>	<i>4,667.90</i>	<i>1,358.63</i>	<i>434.59</i>
<i>All other</i>	<i>463.20</i>	—	<i>364.40</i>	<i>276.00</i>
RECAPITULATION.				
Maintenance and interest	\$232,489.95	\$168,819.52	\$122,312.17	\$104,174.81
Permanent debt (except from sinking funds)	36,994.63	7,500.00	4,535.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	147,185.80	16,831.00	5,540.63	864.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,939.36	100,232.45	65,000.00	39,000.00
Transfers (except to sinking funds) and refunds	3,312.56	1,655.39	1,330.15	356.71
Agency, trust, and investment	61,082.57	18,262.46	13,572.18	8,089.20
Total payments	\$592,004.87	\$313,300.82	\$212,290.13	\$154,984.92
Balance on hand, including funds	42,587.63	40.32	18,845.57	2,228.31
GRAND TOTAL	\$634,592.50	\$313,341.14	\$231,135.70	\$157,213.23

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
REVENUE.	\$152,968.32	\$121,860.87	\$104,939.76	\$490,998.04
General	122,892.78	110,794.28	89,383.95	356,078.41
Taxes	112,083.61	106,584.09	62,004.92	342,790.19
Property, poll, and income	107,567.83	97,270.55	60,882.69	336,757.73
Corporation, bank, etc.	4,515.78	9,313.54	1,122.23	6,032.46
Licenses and permits	117.50	132.00	106.00	682.50
Fines and forfeits	21.00	15.00	119.70	116.50
Grants and gifts	10,670.67	4,063.19	27,163.33	12,489.22
For expenses	10,670.67	4,063.19	27,153.33	12,489.22
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	30,075.54	11,066.59	15,555.81	134,919.63
Special assessments	—	—	—	2,712.10
To meet expenses	—	—	—	2,712.10
To meet outlays	—	—	—	—
Privileges	4,267.45	5,632.68	4,041.97	12,702.41
Departmental	12,278.16	4,598.66	8,571.97	8,719.58
General government	2,723.50	45.50	54.45	205.62
Protection of persons and property	88.08	47.88	41.39	96.00
Health and sanitation	357.14	440.38	42.00	—
Highways	35.00	—	135.00	79.50
Charities	7,016.10	3,423.89	2,498.02	6,757.81
Soldiers' benefits	691.74	235.00	396.00	630.00
Schools	1,332.55	359.00	5,405.11	950.65
Libraries	34.05	45.07	—	—
Recreation	—	—	—	—
Unclassified	—	1.94	—	—
Public service enterprises	9,639.50	—	—	104,202.35
Electric light	—	—	—	—
Water	9,639.50	—	—	104,202.35
All other	—	—	—	—
Cemeteries	—	—	357.80	—
Interest	3,890.43	835.25	2,584.07	6,583.19
On sinking funds	—	—	—	—
On trust and investment funds	15.05	221.58	1,172.99	756.43
All other	3,875.38	613.67	1,411.08	5,826.76
NON-REVENUE.	\$134,090.55	\$66,927.22	\$104,695.09	\$432,128.96
Offsets to outlays	7,238.35	—	30,484.71	2,400.00
Departmental	7,238.35	—	30,484.71	2,400.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	113,000.00	54,000.00	47,910.00	387,618.13
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	37,500.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	113,000.00	54,000.00	45,000.00	350,000.00
Unpaid warrants or orders, current year	—	—	2,910.00	—
Premiums	—	—	—	118.13
Transfers	1,500.00	—	7,934.65	135.37
From sinking funds	—	—	—	—
All other	1,500.00	—	7,934.65	135.37
Refunds	329.67	197.92	228.85	1,374.66
Agency, trust, and investment	12,022.53	12,729.30	18,136.88	40,600.80
Taxes and licenses for State	5,902.50	6,900.44	2,963.00	13,093.50
Taxes for county	3,226.21	5,497.82	5,219.09	22,411.26
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,635.02	331.04	9,461.69	96.04
All other	258.80	—	493.20	—
RECAPITULATION.				
Revenue and offsets to outlays	\$160,206.67	\$121,860.87	\$135,424.47	\$493,398.04
Premiums	—	—	—	118.13
Municipal indebtedness	113,000.00	54,000.00	47,910.00	387,600.00
Transfers and refunds	1,829.67	197.92	8,163.50	1,510.03
Agency, trust, and investment	12,022.53	12,729.30	18,136.88	40,600.80
Total receipts	\$287,058.87	\$188,788.09	\$209,634.85	\$923,127.00
Balance on hand, including funds	9,804.30	21,073.19	1,995.73	53,190.80
GRAND TOTAL	\$296,863.17	\$209,861.28	\$211,630.58	\$976,317.80

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
Maintenance	\$113,359.82	\$112,099.11	\$93,331.39	\$390,569.20
<i>Departmental</i>	<i>109,202.44</i>	<i>111,989.11</i>	<i>92,713.47</i>	<i>340,833.74</i>
General government	9,108.56	6,995.99	4,245.41	24,974.60
Protection of persons and property	6,814.57	4,086.14	4,024.62	83,870.67
Health and sanitation	4,766.77	7,583.03	1,660.45	21,693.15
Highways	22,069.35	15,088.04	20,481.04	76,655.04
Charities	19,980.95	19,888.63	15,334.68	32,090.18
Soldiers' benefits	3,031.99	469.00	372.00	5,588.47
Schools	40,950.08	55,810.16	43,585.13	84,268.06
Libraries	761.92	1,456.99	845.56	2,346.50
Recreation	389.06	7.91	18.04	2,721.09
Pensions	—	—	—	—
Unclassified	1,329.19	603.22	2,146.54	6,625.98
<i>Public service enterprises</i>	<i>4,157.38</i>	<i>—</i>	<i>—</i>	<i>49,699.46</i>
Electric light	—	—	—	—
Water	4,157.38	—	—	49,699.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>110.00</i>	<i>617.92</i>	<i>36.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	9,288.55	1,261.67	3,008.98	44,852.33
<i>Loans, general purposes</i>	<i>7,307.30</i>	<i>1,261.67</i>	<i>3,008.98</i>	<i>16,802.33</i>
<i>Loans, public service enterprises</i>	<i>1,981.25</i>	<i>—</i>	<i>—</i>	<i>28,050.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,752.84	1,446.22	33,373.47	23,885.35
<i>Departmental</i>	<i>10,752.84</i>	<i>1,446.22</i>	<i>33,373.47</i>	<i>4,955.60</i>
General government	—	—	—	1,699.90
Protection of persons and property	—	—	—	—
Health and sanitation	219.60	—	—	—
Highways	10,533.24	—	33,373.47	3,255.60
Charities	—	—	—	—
Schools	—	1,446.22	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>18,929.85</i>
Electric light	—	—	—	—
Water	—	—	—	18,929.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	146,850.00	54,000.00	57,830.04	413,150.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,850.00</i>	<i>—</i>	<i>6,500.00</i>	<i>63,150.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>126,000.00</i>	<i>54,000.00</i>	<i>45,000.00</i>	<i>350,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>6,330.04</i>	<i>—</i>
Transfers	1,500.00	—	7,934.65	135.37
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,500.00</i>	<i>—</i>	<i>7,934.65</i>	<i>135.37</i>
Refunds	329.67	197.92	228.85	1,374.66
Agency, trust, and investment	10,537.58	12,950.88	12,081.54	40,513.77
<i>Taxes and licenses for State</i>	<i>5,902.60</i>	<i>6,900.44</i>	<i>2,963.00</i>	<i>18,093.60</i>
<i>Taxes for county</i>	<i>3,226.21</i>	<i>5,497.82</i>	<i>5,219.09</i>	<i>22,411.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,150.07</i>	<i>552.62</i>	<i>3,406.25</i>	<i>9.01</i>
<i>All other</i>	<i>258.80</i>	<i>—</i>	<i>493.20</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$122,648.37	\$113,360.78	\$96,340.37	\$435,421.53
Permanent debt (except from sinking funds)	20,850.00	—	6,500.00	63,150.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,752.84	1,446.22	33,373.47	23,885.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	126,000.00	54,000.00	51,330.04	350,000.00
Transfers (except to sinking funds) and refunds	1,829.67	197.92	8,163.50	1,510.03
Agency, trust, and investment	10,537.58	12,950.88	12,081.54	40,513.77
Total payments	\$292,618.46	\$181,955.80	\$207,788.92	\$914,480.68
<i>Balance on hand, including funds</i>	<i>4,244.71</i>	<i>27,905.48</i>	<i>3,841.66</i>	<i>61,837.12</i>
GRAND TOTAL	\$296,863.17	\$209,861.28	\$211,630.58	\$976,317.80

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
REVENUE.	\$288,112.10	\$154,161.47	\$139,380.47	\$157,076.33
General	262,573.73	123,678.71	100,177.76	140,959.87
Taxes	252,832.28	118,211.19	86,645.72	136,029.71
Property, poll, and income	248,485.94	115,276.60	81,205.84	119,952.79
Corporation, bank, etc.	4,346.34	2,934.59	5,439.88	16,076.92
Licenses and permits	109.50	288.00	168.00	50.50
Fines and forfeits	145.00	255.44	56.30	—
Grants and gifts	9,380.79	4,914.66	13,307.74	4,879.66
For expenses	9,380.79	4,914.66	13,307.74	4,879.66
For outlays	—	—	—	—
All other	106.16	9.42	—	—
Commercial	25,538.37	30,482.76	39,202.71	16,116.46
Special assessments	358.98	—	71.40	—
To meet expenses	358.98	—	71.40	—
To meet outlays	—	—	—	—
Privileges	8,509.12	6,215.32	4,510.64	4,487.60
Departmental	10,793.72	8,674.56	16,248.34	8,299.42
General government	934.65	193.60	1,674.00	1,625.95
Protection of persons and property	411.75	365.09	83.65	736.30
Health and sanitation	50.00	66.00	—	360.00
Highways	—	3,000.75	95.34	375.68
Charities	4,988.52	4,418.76	13,200.07	2,201.31
Soldiers' benefits	505.00	147.25	—	260.00
Schools	3,898.80	482.61	941.40	2,549.50
Libraries	—	—	205.38	189.18
Recreation	—	—	—	1.50
Unclassified	5.00	.50	48.50	—
Public service enterprises	—	12,694.12	11,671.87	—
Electric light	—	—	—	—
Water	—	12,694.12	11,671.87	—
All other	—	—	—	—
Cemeteries	539.88	—	2,704.68	8.25
Interest	5,336.67	2,898.76	3,995.78	3,321.19
On sinking funds	—	—	—	—
On trust and investment funds	2,447.66	536.84	2,256.42	2,944.91
All other	2,889.01	2,361.92	1,739.36	376.28
NON-REVENUE.	\$191,211.61	\$91,605.91	\$53,302.92	\$58,081.72
Offsets to outlays	—	5,000.00	8,543.56	—
Departmental	—	5,000.00	8,543.56	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	160,000.00	72,500.00	25,000.00	40,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	160,000.00	72,500.00	25,000.00	40,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,191.30	1,200.00	2,185.52	—
From sinking funds	—	—	—	—
All other	1,191.30	1,200.00	2,185.52	—
Refunds	1,014.09	545.06	301.06	261.24
Agency, trust, and investment	29,006.22	12,360.85	17,272.78	17,820.48
Taxes and licenses for State	14,759.67	6,162.50	4,838.00	8,358.58
Taxes for county	8,919.51	5,367.77	4,869.00	9,251.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,889.04	448.58	7,384.58	151.50
All other	438.00	382.00	181.20	59.40
RECAPITULATION.				
Revenue and offsets to outlays	\$288,112.10	\$159,161.47	\$147,924.03	\$157,076.33
Premiums	—	—	—	—
Municipal indebtedness	160,000.00	72,500.00	25,000.00	40,000.00
Transfers and refunds	2,205.39	1,745.06	2,486.58	261.24
Agency, trust, and investment	29,006.22	12,360.85	17,272.78	17,820.48
Total receipts	\$479,323.71	\$245,767.38	\$192,683.39	\$215,158.05
Balance on hand, including funds	39,809.78	5,639.44	42,882.91	48,287.78
GRAND TOTAL	\$519,133.49	\$251,406.82	\$235,566.30	\$263,445.83

Graded According to Population of 1930 — Continued.

PAYMENTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
Maintenance	\$271,988.75	\$117,638.44	\$113,943.55	\$177,521.69
<i>Departmental</i>	270,998.17	112,085.54	103,616.91	177,413.44
General government	23,482.87	7,697.14	5,972.10	7,038.50
Protection of persons and property	60,197.08	13,817.27	6,167.68	23,863.88
Health and sanitation	10,936.74	3,037.73	3,670.29	4,793.23
Highways	56,786.89	17,232.17	21,848.67	14,985.52
Charities	26,066.91	23,003.48	25,118.43	18,229.07
Soldiers' benefits	3,470.47	3,171.71	1,037.86	2,471.00
Schools	76,058.79	41,236.90	33,176.77	50,996.58
Libraries	6,493.96	1,500.00	2,619.14	6,300.29
Recreation	4,239.37	414.11	99.68	3,231.37
Pensions	—	—	—	—
Unclassified	3,265.09	975.03	3,906.29	45,504.00
<i>Public service enterprises</i>	—	5,552.90	7,333.34	—
Electric light	—	—	—	—
Water	—	5,552.90	7,333.34	—
All other	—	—	—	—
<i>Cemeteries</i>	962.14	—	2,993.30	108.25
<i>Administration of trust funds</i>	28.44	—	—	—
Interest	7,654.72	9,348.76	1,095.80	4,303.34
<i>Loans, general purposes</i>	7,654.72	8,268.76	1,095.80	4,303.34
<i>Loans, public service enterprises</i>	—	1,080.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	12,497.28	9,963.27	26,028.56	2,492.05
<i>Departmental</i>	10,942.57	9,963.27	20,695.03	2,492.05
General government	709.97	—	—	—
Protection of persons and property	3,260.34	—	—	—
Health and sanitation	—	539.49	5,564.90	—
Highways	2,556.99	9,301.28	13,330.13	1,998.21
Charities	—	—	—	—
Schools	—	122.50	1,800.00	300.00
Libraries	—	—	—	—
Recreation	4,415.27	—	—	193.84
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	5,333.53	—
Electric light	—	—	—	—
Water	—	—	5,333.53	—
All other	—	—	—	—
<i>Cemeteries</i>	1,554.71	—	—	—
Municipal indebtedness	174,172.01	98,500.00	41,000.00	47,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	14,011.29	22,000.00	1,000.00	7,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	160,000.00	76,500.00	40,000.00	40,000.00
<i>Warrants or orders, previous years</i>	160.72	—	—	—
Transfers	1,191.30	1,200.00	2,185.52	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,191.30	1,200.00	2,185.52	—
Refunds	1,014.09	545.06	301.06	261.24
Agency, trust, and investment	28,685.04	11,874.47	17,295.53	17,822.63
<i>Taxes and licenses for State</i>	14,759.67	6,162.50	4,838.00	8,358.58
<i>Taxes for county</i>	8,919.51	5,367.77	4,869.00	9,251.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	4,572.66	25.00	7,424.73	153.65
<i>All other</i>	433.20	319.20	163.80	59.40
RECAPITULATION.				
Maintenance and interest	\$279,643.47	\$126,987.20	\$115,039.35	\$181,825.03
Permanent debt (except from sinking funds)	14,011.29	22,000.00	1,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,497.28	9,963.27	26,028.56	2,492.05
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	160,160.72	76,500.00	40,000.00	40,000.00
Transfers (except to sinking funds) and refunds	2,205.39	1,745.06	2,486.58	261.24
Agency, trust, and investment	28,685.04	11,874.47	17,295.53	17,822.63
Total payments	\$497,203.19	\$249,070.00	\$201,850.02	\$249,400.95
Balance on hand, including funds	21,930.30	2,336.82	33,716.28	14,044.88
GRAND TOTAL	\$519,133.49	\$251,406.82	\$235,566.30	\$263,445.83

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
REVENUE.	\$172,675.13	\$152,462.27	\$122,309.37	\$240,287.75
General	132,207.41	116,176.43	99,413.30	214,524.53
Taxes	126,366.90	103,918.51	88,191.88	203,918.81
Property, poll, and income	124,342.41	99,593.89	87,013.67	198,322.00
Corporation, bank, etc.	2,024.49	4,324.62	1,178.21	5,596.81
Licenses and permits	189.25	203.00	120.00	1,117.00
Fines and forfeits	44.50	—	35.00	541.90
Grants and gifts	5,600.66	12,054.92	11,066.42	8,946.82
For expenses	5,600.66	12,054.92	11,066.42	8,946.82
For outlays	—	—	—	—
All other	6.10	—	—	—
Commercial	40,467.72	36,285.84	22,896.07	25,763.22
Special assessments	297.25	3.00	—	—
To meet expenses	297.25	3.00	—	—
To meet outlays	—	—	—	—
Privileges	7,703.31	4,637.05	4,172.25	9,446.37
Departmental	16,581.45	8,988.27	5,655.25	12,853.67
General government	341.27	59.20	125.60	568.06
Protection of persons and property	76.38	48.50	54.00	325.96
Health and sanitation	40.00	120.71	156.00	31.60
Highways	7,830.56	6,143.30	13.00	248.25
Charities	6,392.32	2,112.31	4,319.11	9,275.24
Soldiers' benefits	1,227.50	238.00	—	350.50
Schools	611.09	158.33	732.24	2,035.71
Libraries	62.33	107.92	164.33	16.35
Recreation	—	—	—	—
Unclassified	—	—	90.97	2.00
Public service enterprises	10,290.93	15,126.13	9,961.34	—
Electric light	—	—	—	—
Water	10,290.93	15,126.13	9,961.34	—
All other	—	—	—	—
Cemeteries	859.40	665.50	1,154.11	—
Interest	4,735.38	6,865.89	1,953.12	3,463.18
On sinking funds	—	—	—	—
On trust and investment funds	1,614.07	2,332.79	1,343.34	372.32
All other	3,121.31	4,533.10	609.78	3,090.86
NON-REVENUE.	\$174,451.78	\$61,426.98	\$64,946.40	\$91,528.78
Offsets to outlays	26,555.17	8,294.44	150.00	24,488.10
Departmental	26,555.17	8,294.44	150.00	24,488.10
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	128,000.00	32,500.00	29,200.00	30,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	128,000.00	32,500.00	29,200.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	8.00	10.70	11,001.02	541.69
From sinking funds	—	—	—	—
All other	8.00	10.70	11,001.02	541.69
Refunds	611.19	361.03	23.27	947.31
Agency, trust, and investment	19,277.42	20,260.81	24,572.11	35,551.68
Taxes and licenses for State	8,559.00	5,422.50	5,202.91	13,185.69
Taxes for county	7,612.47	4,587.00	5,600.00	20,537.84
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,520.95	9,758.51	13,379.80	1,441.15
All other	585.00	492.80	389.40	387.00
RECAPITULATION.				
Revenue and offsets to outlays	\$199,230.30	\$160,756.71	\$122,459.37	\$264,775.85
Premiums	—	—	—	—
Municipal indebtedness	128,000.00	32,500.00	29,200.00	30,000.00
Transfers and refunds	619.19	371.73	11,024.29	1,489.00
Agency, trust, and investment	19,277.42	20,260.81	24,572.11	35,551.68
Total receipts	\$347,126.91	\$213,889.25	\$187,255.77	\$331,816.53
Balance on hand, including funds	13,146.57	24,270.11	1,074.41	85,962.60
GRAND TOTAL	\$360,273.48	\$238,159.36	\$188,330.18	\$417,779.13

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
Maintenance	\$151,315.24	\$123,731.41	\$104,797.21	\$197,827.24
<i>Departmental</i>	<i>139,576.35</i>	<i>116,685.07</i>	<i>93,723.41</i>	<i>197,672.24</i>
General government	8,993.12	6,946.29	7,310.48	16,333.92
Protection of persons and property	8,293.92	9,314.65	12,064.24	30,318.86
Health and sanitation	4,499.23	2,389.68	3,395.73	8,086.66
Highways	38,280.58	37,321.11	15,800.48	34,954.02
Charities	18,467.89	17,550.84	13,211.61	20,158.39
Soldiers' benefits	3,761.24	803.13	953.96	1,140.04
Schools	48,645.36	36,589.26	34,718.93	76,762.69
Libraries	5,442.21	3,328.23	5,125.96	4,608.61
Recreation	370.87	93.85	6.54	792.74
Pensions	—	—	—	—
Unclassified	2,821.93	2,348.03	1,135.48	4,516.31
<i>Public service enterprises</i>	<i>9,278.67</i>	<i>5,911.95</i>	<i>7,617.78</i>	<i>155.00</i>
Electric light	—	—	—	—
Water	9,278.67	5,911.95	7,607.48	—
All other	—	—	10.30	155.00
<i>Cemeteries</i>	<i>2,460.22</i>	<i>1,134.39</i>	<i>3,456.02</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,686.53	1,539.28	1,359.22	2,262.82
<i>Loans, general purposes</i>	<i>5,264.83</i>	<i>569.28</i>	<i>1,359.22</i>	<i>2,262.82</i>
<i>Loans, public service enterprises</i>	<i>2,421.70</i>	<i>970.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	43,549.34	19,920.13	8,276.96	50,010.97
<i>Departmental</i>	<i>39,780.89</i>	<i>19,801.33</i>	<i>8,276.96</i>	<i>50,010.97</i>
General government	—	—	—	227.75
Protection of persons and property	—	—	—	2,091.39
Health and sanitation	1,178.96	7,918.43	—	200.00
Highways	38,535.33	11,747.90	8,179.96	44,626.71
Charities	—	—	—	—
Schools	—	—	97.00	2,865.12
Libraries	—	135.00	—	—
Recreation	66.60	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,543.23</i>	<i>118.80</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,543.23	118.80	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>225.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	126,777.90	38,000.00	33,700.00	38,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,777.90</i>	<i>15,500.00</i>	<i>4,500.00</i>	<i>8,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>118,000.00</i>	<i>32,500.00</i>	<i>29,200.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8.00	10.70	11,001.02	541.69
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8.00</i>	<i>10.70</i>	<i>11,001.02</i>	<i>541.69</i>
Refunds	611.19	361.03	23.27	947.31
Agency, trust, and investment	18,794.43	20,215.23	24,766.02	35,090.48
<i>Taxes and licenses for State</i>	<i>8,559.00</i>	<i>5,422.50</i>	<i>5,202.91</i>	<i>13,185.69</i>
<i>Taxes for county</i>	<i>7,612.47</i>	<i>4,587.00</i>	<i>5,600.00</i>	<i>20,537.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,037.96</i>	<i>9,712.93</i>	<i>13,580.31</i>	<i>979.95</i>
<i>All other</i>	<i>585.00</i>	<i>492.80</i>	<i>382.80</i>	<i>387.00</i>
RECAPITULATION.				
Maintenance and interest	\$159,001.77	\$125,270.69	\$106,156.43	\$200,090.06
Permanent debt (except from sinking funds)	8,777.90	15,500.00	4,500.00	8,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	43,549.34	19,920.13	8,276.96	50,010.97
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	118,000.00	32,500.00	29,200.00	30,000.00
Transfers (except to sinking funds) and refunds	619.19	371.73	11,024.29	1,489.00
Agency, trust, and investment	18,794.43	20,215.23	24,766.02	35,090.48
Total payments	\$348,742.63	\$203,777.78	\$183,923.70	\$324,930.51
<i>Balance on hand, including funds</i>	<i>11,530.85</i>	<i>34,381.58</i>	<i>4,406.48</i>	<i>92,848.62</i>
GRAND TOTAL	\$360,273.48	\$238,159.36	\$188,330.18	\$417,779.13

¹ Includes \$54.78 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
REVENUE.	\$152,097.63	\$160,224.00	\$158,188.52	\$172,740.42
General	126,591.16	131,828.67	122,918.37	155,920.77
Taxes	110,244.64	122,507.86	105,368.37	149,825.61
Property, poll, and income	107,008.31	120,972.81	96,927.15	142,906.60
Corporation, bank, etc.	3,236.23	1,535.05	8,441.22	6,919.01
Licenses and permits	318.00	264.00	180.00	219.50
Fines and forfeits	739.60	4.85	481.40	469.03
Grants and gifts	15,289.12	9,051.96	16,888.60	5,406.63
For expenses	15,289.12	9,051.96	5,888.60	5,406.63
For outlays	—	—	11,000.00	—
All other	—	—	—	—
Commercial	25,506.47	28,395.33	35,270.15	16,819.65
Special assessments	206.14	64.05	488.65	—
To meet expenses	—	64.05	488.65	—
To meet outlays	206.14	—	—	—
Privileges	4,920.15	4,824.29	6,870.77	7,110.95
Departmental	18,730.20	18,429.68	11,367.04	8,004.61
General government	22.50	307.15	70.50	2,586.18
Protection of persons and property	280.13	92.08	80.43	51.89
Health and sanitation	233.50	415.39	565.04	565.93
Highways	—	2,966.40	11.50	269.50
Charities	7,390.49	11,470.16	5,419.96	2,458.38
Soldiers' benefits	300.00	286.00	1,596.16	—
Schools	10,458.58	2,810.50	3,515.73	2,072.73
Libraries	—	82.00	90.22	—
Recreation	—	—	—	—
Unclassified	45.00	—	17.50	—
Public service enterprises	—	—	10,377.57	26.70
Electric light	—	—	—	—
Water	—	—	10,377.57	—
All other	—	—	—	26.70
Cemeteries	68.98	—	1,079.87	80.00
Interest	1,581.00	5,077.31	6,086.25	1,597.39
On sinking funds	—	—	—	—
On trust and investment funds	—	403.48	2,990.28	691.87
All other	1,581.00	4,673.83	3,095.97	905.52
NON-REVENUE.	\$106,722.49	\$84,096.34	\$168,362.71	\$156,001.17
Offsets to outlays	5,293.62	3,749.60	274.74	15,000.00
Departmental	5,293.62	3,749.60	—	15,000.00
Public service enterprises	—	—	274.74	—
Cemeteries	—	—	—	—
Municipal indebtedness	83,600.00	68,000.00	147,000.00	115,000.00
Loans, general purposes	3,600.00	—	—	15,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	68,000.00	147,000.00	100,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	402.00	8.00	691.87
From sinking funds	—	—	—	—
All other	—	402.00	8.00	691.87
Refunds	501.93	371.06	475.20	324.96
Agency, trust, and investment	17,326.94	11,573.68	20,604.77	24,984.34
Taxes and licenses for State	6,716.00	6,204.50	6,374.60	9,464.68
Taxes for county	10,374.08	5,367.77	7,384.06	14,919.66
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	236.86	1.41	6,696.21	600.00
All other	—	—	150.00	—
RECAPITULATION.				
Revenue and offsets to outlays	\$157,391.25	\$163,973.60	\$158,463.26	\$187,740.42
Premiums	—	—	—	—
Municipal indebtedness	83,600.00	68,000.00	147,000.00	115,000.00
Transfers and refunds	501.93	773.06	483.20	1,016.83
Agency, trust, and investment	17,326.94	11,573.68	20,604.77	24,984.34
Total receipts	\$258,820.12	\$244,320.34	\$326,551.23	\$328,741.59
Balance on hand, including funds	19,784.36	24,013.07	7,481.08	480.31
GRAND TOTAL	\$278,604.48	\$268,333.41	\$334,032.31	\$329,221.90

Graded According to Population of 1930 — Continued.

PAYMENTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
Maintenance	\$130,933.49	\$122,722.02	\$133,605.74	\$161,536.01
<i>Departmental</i>	<i>130,679.94</i>	<i>122,622.02</i>	<i>127,471.06</i>	<i>159,913.65</i>
General government	7,746.20	7,733.05	9,841.35	12,375.90
Protection of persons and property	4,535.23	10,452.88	6,283.15	10,969.74
Health and sanitation	3,936.01	6,501.15	4,641.13	13,443.57
Highways	26,345.71	24,102.73	17,425.57	31,703.05
Charities	19,132.01	26,784.21	26,774.71	21,723.80
Soldiers' benefits	1,119.58	2,753.00	3,548.63	4,696.32
Schools	65,467.09	40,364.38	54,785.17	59,806.08
Libraries	1,919.37	1,771.93	2,034.72	352.66
Recreation	97.50	7.08	7.14	9.22
Pensions	—	—	—	—
Unclassified	381.24	2,151.61	2,129.49	4,833.31
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,267.81</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	4,267.81	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>253.55</i>	<i>100.00</i>	<i>1,850.37</i>	<i>1,622.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>16.50</i>	<i>—</i>
Interest	7,314.71	6,887.89	21,898.15	3,509.21
<i>Loans, general purposes</i>	<i>7,314.71</i>	<i>6,887.89</i>	<i>8,618.15</i>	<i>3,509.21</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>13,280.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,054.13	6,532.09	14,178.61	39,502.03
<i>Departmental</i>	<i>24,054.13</i>	<i>6,532.09</i>	<i>13,244.67</i>	<i>38,965.78</i>
General government	—	—	224.24	336.32
Protection of persons and property	301.20	—	—	—
Health and sanitation	—	1,073.70	—	1,385.35
Highways	23,717.43	4,213.62	696.00	37,031.61
Charities	—	—	—	—
Schools	35.50	1,244.77	12,020.11	212.50
Libraries	—	—	—	—
Recreation	—	—	304.32	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>933.94</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	933.94	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>536.25</i>
Municipal indebtedness	87,000.00	114,400.00	142,000.00	92,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>21,400.00</i>	<i>19,000.00</i>	<i>12,000.00</i>
<i>Bonds refunded, current year</i>	<i>75,000.00</i>	<i>93,000.00</i>	<i>123,000.00</i>	<i>80,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	402.00	8.00	691.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>402.00</i>	<i>8.00</i>	<i>691.87</i>
Refunds	501.93	371.06	475.20	324.96
Agency, trust, and investment	17,367.34	11,575.16	21,430.40	24,984.34
<i>Taxes and licenses for State</i>	<i>6,716.00</i>	<i>6,204.50</i>	<i>6,374.50</i>	<i>9,464.68</i>
<i>Taxes for county</i>	<i>10,374.08</i>	<i>5,367.77</i>	<i>7,384.06</i>	<i>14,919.66</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>277.26</i>	<i>2.89</i>	<i>7,521.84</i>	<i>600.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>150.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$138,248.20	\$129,609.91	\$155,503.89	\$165,045.22
Permanent debt (except from sinking funds)	12,000.00	21,400.00	19,000.00	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,054.13	6,532.09	14,178.61	39,502.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	93,000.00	123,000.00	80,000.00
Transfers (except to sinking funds) and refunds	501.93	773.06	483.20	1,016.83
Agency, trust, and investment	17,367.34	11,575.16	21,430.40	24,984.34
Total payments	\$267,171.60	\$262,890.22	\$333,596.10	\$322,548.42
Balance on hand, including funds	11,432.88	5,443.19	436.21	6,673.48
GRAND TOTAL	\$278,604.48	\$268,333.41	\$334,032.31	\$329,221.90

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
REVENUE.	\$117,410.37	\$148,335.23	\$112,319.82	\$117,600.63
General	91,491.93	132,300.15	100,294.96	82,713.91
Taxes	76,634.16	112,389.45	78,928.23	76,990.87
Property, poll, and income	70,351.18	107,510.48	75,922.70	74,018.78
Corporation, bank, etc.	5,282.98	4,878.97	3,005.53	2,972.09
Licenses and permits	390.82	281.75	66.00	74.00
Fines and forfeits	138.66	20.00	541.55	193.25
Grants and gifts	16,328.39	19,592.50	20,759.18	5,455.79
For expenses	15,328.39	19,592.50	20,759.18	5,455.79
For outlays	—	—	—	—
All other	—	16.45	—	—
Commercial	25,918.44	16,035.08	12,024.86	34,886.72
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	4,700.28	3,872.17	3,618.74	4,752.60
Departmental	3,813.57	3,750.25	5,624.55	10,160.08
General government	42.00	—	10.45	483.30
Protection of persons and property	232.67	61.62	54.98	356.56
Health and sanitation	—	202.50	90.00	—
Highways	16.00	—	1,363.50	16.00
Charities	2,657.71	3,007.04	2,476.73	8,260.21
Soldiers' benefits	178.50	—	—	216.00
Schools	9.86	443.84	1,493.02	484.65
Libraries	—	35.25	7.70	73.36
Recreation	—	—	—	270.00
Unclassified	1,676.83	—	128.17	—
Public service enterprises	14,877.74	6,064.53	—	13,434.96
Electric light	—	—	—	—
Water	14,877.74	6,064.53	—	13,434.96
All other	—	—	—	—
Cemeteries	613.10	113.00	503.01	5.00
Interest	1,913.75	2,235.13	2,278.66	6,534.08
On sinking funds	—	—	—	—
On trust and investment funds	725.86	177.21	48.06	4,670.80
All other	1,187.89	2,057.92	2,230.50	1,863.28
NON-REVENUE.	\$148,073.85	\$109,650.40	\$49,029.77	\$64,220.43
Offsets to outlays	5,000.00	14,873.94	3,718.00	—
Departmental	5,000.00	14,873.94	3,718.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	75,000.00	83,000.00	30,000.00	45,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	83,000.00	30,000.00	45,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	4,332.07	250.55	—	2,940.80
From sinking funds	—	—	—	—
All other	4,332.07	250.55	—	2,940.80
Refunds	688.61	457.46	114.05	286.07
Agency, trust, and investment	63,053.17	11,068.45	15,197.72	15,993.56
Taxes and licenses for State	4,534.00	5,176.50	4,899.24	7,013.50
Taxes for county	3,369.63	5,353.11	9,350.87	8,161.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	52,623.56	350.44	693.81	495.34
All other	2,525.98	188.40	253.80	323.40
RECAPITULATION.				
Revenue and offsets to outlays	\$122,410.37	\$163,209.17	\$116,037.82	\$117,600.63
Premiums	—	—	—	—
Municipal indebtedness	75,000.00	83,000.00	30,000.00	45,000.00
Transfers and refunds	5,020.68	708.01	114.05	3,226.87
Agency, trust, and investment	63,053.17	11,068.45	15,197.72	15,993.56
Total receipts	\$265,484.22	\$257,985.63	\$161,349.59	\$181,821.06
Balance on hand, including funds	7,989.37	10,360.69	2,872.99	11,094.92
GRAND TOTAL	\$273,473.59	\$268,346.32	\$164,222.58	\$192,915.98

¹ Includes \$461.82 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
Maintenance	\$102,244.95	\$125,215.38	\$100,640.33	\$102,461.29
<i>Departmental</i>	93,941.47	122,116.49	99,703.37	95,560.49
General government	5,502.36	4,280.15	4,629.69	6,583.35
Protection of persons and property	4,625.86	5,885.93	2,428.24	6,783.14
Health and sanitation	3,914.85	4,185.32	2,806.59	5,301.79
Highways	15,802.28	16,168.53	19,037.85	8,595.46
Charities	17,982.30	25,836.39	7,436.74	21,231.02
Soldiers' benefits	1,834.30	419.69	160.64	838.71
Schools	41,280.19	62,829.43	61,942.73	40,294.25
Libraries	800.00	1,005.65	1,082.82	2,379.43
Recreation	36.90	156.15	6.07	2,616.83
Pensions	—	—	—	—
Unclassified	2,162.43	1,348.25	172.00	936.51
<i>Public service enterprises</i>	7,052.51	2,833.14	—	5,830.45
Electric light	—	—	—	—
Water	7,052.51	2,833.14	—	5,830.45
All other	—	—	—	—
<i>Cemeteries</i>	787.15	266.75	936.96	912.35
<i>Administration of trust funds</i>	463.82	—	—	158.00
Interest	7,089.90	6,905.30	2,403.58	3,263.14
<i>Loans, general purposes</i>	2,563.03	3,536.96	2,403.68	2,391.26
<i>Loans, public service enterprises</i>	4,226.87	3,368.34	—	871.88
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	8,739.02	22,478.57	4,560.99	2,203.59
<i>Departmental</i>	6,210.00	20,679.21	4,560.99	1,154.20
General government	—	98.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	6,100.00	20,524.52	4,560.99	1,154.20
Charities	—	—	—	—
Schools	110.00	56.69	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	2,529.02	1,799.36	—	1,049.39
Electric light	—	—	—	—
Water	2,529.02	1,799.36	—	1,049.39
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	81,500.00	98,000.00	38,620.00	58,800.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	111,500.00	10,000.00	3,620.00	8,800.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	70,000.00	88,000.00	35,000.00	50,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,332.07	250.55	—	2,940.80
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	4,332.07	250.55	—	2,940.80
Refunds	688.61	457.46	114.05	286.07
Agency, trust, and investment	58,097.74	11,111.11	15,197.72	17,003.41
<i>Taxes and licenses for State</i>	4,634.00	5,176.60	4,899.24	7,013.60
<i>Taxes for county</i>	3,369.63	5,353.11	9,360.87	8,161.32
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	49,245.01	393.10	693.81	1,506.99
<i>All other</i>	949.10	188.40	253.80	321.60
RECAPITULATION.				
Maintenance and interest	\$109,334.85	\$132,120.68	\$103,043.91	\$105,724.43
Permanent debt (except from sinking funds)	111,500.00	10,000.00	3,620.00	8,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,739.02	22,478.57	4,560.99	2,203.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	88,000.00	35,000.00	50,000.00
Transfers (except to sinking funds) and refunds	5,020.68	708.01	114.05	3,226.87
Agency, trust, and investment	58,097.74	11,111.11	15,197.72	17,003.41
Total payments	\$262,692.29	\$264,418.37	\$161,536.67	\$186,958.30
Balance on hand, including funds	10,781.30	3,927.95	2,685.91	5,957.68
GRAND TOTAL	\$273,473.59	\$268,346.32	\$164,222.58	\$192,915.98

¹ Includes \$1,409.90 paid from proceeds of sale of street railway.² Includes \$1,120 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
REVENUE.	\$294,789.34	\$103,661.97	\$137,548.92	\$134,601.70
General	259,217.19	92,776.01	107,163.14	103,746.50
Taxes	248,613.02	68,054.62	98,099.23	90,401.63
Property, poll, and income	242,402.00	67,617.19	96,569.98	88,583.87
Corporation, bank, etc.	6,211.02	437.43	1,529.25	1,817.76
Licenses and permits	114.00	135.00	218.83	82.50
Fines and forfeits	399.26	185.80	245.75	—
Grants and gifts	10,090.91	24,400.59	8,599.33	13,262.37
For expenses	10,090.91	24,400.59	8,599.33	13,262.37
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	35,572.15	10,885.96	30,385.78	30,855.20
Special assessments	—	310.55	289.40	163.75
To meet expenses	—	310.55	289.40	163.75
To meet outlays	—	—	—	—
Privileges	8,319.32	4,137.76	4,709.16	4,619.40
Departmental	2,033.30	4,546.16	7,895.69	15,041.08
General government	657.00	3.00	188.88	155.00
Protection of persons and property	100.24	104.30	217.56	148.46
Health and sanitation	1,081.50	—	404.75	1.00
Highways	17.54	81.50	5,430.34	4,024.79
Charities	—	3,644.62	1,120.59	6,679.53
Soldiers' benefits	78.00	—	—	600.00
Schools	5.01	237.55	106.78	3,430.30
Libraries	44.01	—	76.49	—
Recreation	50.00	—	—	—
Unclassified	—	475.19	350.30	2.00
Public service enterprises	20,854.53	—	10,963.61	7,370.24
Electric light	—	—	—	—
Water	20,854.53	—	10,963.61	7,370.24
All other	—	—	—	—
Cemeteries	1,771.70	—	910.39	818.30
Interest	2,693.30	1,891.49	5,617.53	2,842.43
On sinking funds	—	—	—	—
On trust and investment funds	491.15	—	2,177.73	356.70
All other	2,102.15	1,891.49	3,439.80	2,485.73
NON-REVENUE.	\$241,293.11	\$88,704.43	\$67,215.05	\$100,718.29
Offsets to outlays	1,233.70	9,508.32	2,000.00	7,999.55
Departmental	—	9,508.32	2,000.00	7,999.55
Public service enterprises	1,233.70	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	206,014.52	70,000.00	50,000.00	80,631.03
Loans, general purposes	—	—	—	—
Loans, public service enterprises	11,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	195,000.00	70,000.00	50,000.00	80,075.51
Unpaid warrants or orders, current year	—	—	—	555.52
Premiums	14.52	—	—	—
Transfers	54.54	—	1,937.18	70.05
From sinking funds	—	—	—	—
All other	54.54	—	1,937.18	70.05
Refunds	421.67	228.20	620.81	146.77
Agency, trust, and investment	33,568.68	8,967.91	12,657.06	11,870.89
Taxes and licenses for State	17,009.34	4,069.00	4,526.47	5,280.00
Taxes for county	15,324.24	3,014.93	4,001.42	4,489.40
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,212.90	1,152.58	3,921.57	1,844.69
All other	22.20	731.40	207.60	256.80
RECAPITULATION.				
Revenue and offsets to outlays	\$296,023.04	\$113,170.29	\$139,548.92	\$142,601.25
Premiums	14.52	—	—	—
Municipal indebtedness	206,000.00	70,000.00	50,000.00	80,631.03
Transfers and refunds	476.21	228.20	2,557.99	216.82
Agency, trust, and investment	33,568.68	8,967.91	12,657.06	11,870.89
Total receipts	\$536,082.45	\$192,366.40	\$204,763.97	\$235,319.99
Balance on hand, including funds	24,938.65	20,776.20	25,328.73	6,373.79
GRAND TOTAL	\$561,021.10	\$213,141.60	\$230,092.70	\$241,693.78

Graded According to Population of 1930 — Continued.

PAYMENTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
Maintenance	\$250,708.75	\$81,013.08	\$110,811.10	\$113,304.19
<i>Departmental</i>	<i>221,465.88</i>	<i>81,013.08</i>	<i>101,163.73</i>	<i>104,507.75</i>
General government	17,710.89	3,712.20	7,110.94	6,816.47
Protection of persons and property	36,006.83	2,859.62	8,731.42	9,030.13
Health and sanitation	18,758.21	2,962.18	4,598.59	2,255.49
Highways	44,084.91	26,560.23	23,302.90	29,550.88
Charities	21,430.97	11,931.62	7,232.17	13,345.85
Soldiers' benefits	4,089.91	—	553.00	1,713.37
Schools	62,617.58	32,290.47	46,409.17	40,811.78
Libraries	6,324.78	—	1,224.95	—
Recreation	8,694.42	5.24	8.95	210.23
Pensions	—	—	—	—
Unclassified	1,747.38	691.52	1,991.64	773.55
<i>Public service enterprises</i>	<i>24,877.01</i>	<i>—</i>	<i>7,606.70</i>	<i>7,509.94</i>
Electric light	—	—	—	—
Water	24,877.01	—	7,606.70	7,509.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,365.86</i>	<i>—</i>	<i>2,029.67</i>	<i>1,286.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>11.00</i>	<i>—</i>
Interest	12,494.84	3,069.60	7,508.30	7,937.71
<i>Loans, general purposes</i>	<i>12,494.84</i>	<i>3,069.60</i>	<i>5,124.80</i>	<i>5,912.71</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,083.50</i>	<i>2,025.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,373.79	22,668.04	7,839.34	14,259.90
<i>Departmental</i>	<i>8,058.68</i>	<i>22,668.04</i>	<i>3,794.53</i>	<i>12,104.20</i>
General government	1,183.95	—	—	—
Protection of persons and property	—	788.11	—	—
Health and sanitation	455.26	—	744.75	1,521.06
Highways	2,919.47	18,079.93	2,799.78	10,152.74
Charities	—	—	—	—
Schools	—	3,800.00	—	—
Libraries	—	—	—	—
Recreation	3,500.00	—	250.00	—
Unclassified	—	—	—	430.40
<i>Public service enterprises</i>	<i>7,330.16</i>	<i>—</i>	<i>4,044.81</i>	<i>2,155.70</i>
Electric light	—	—	—	—
Water	7,330.16	—	4,044.81	2,155.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>984.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	216,000.00	80,000.00	74,400.00	90,661.81
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>26,000.00</i>	<i>5,000.00</i>	<i>14,400.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>190,000.00</i>	<i>75,000.00</i>	<i>60,000.00</i>	<i>75,075.51</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,686.30</i>
Transfers	54.54	—	1,937.18	70.05
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>54.54</i>	<i>—</i>	<i>1,937.18</i>	<i>70.05</i>
Refunds	421.67	228.20	620.81	146.77
Agency, trust, and investment	33,606.54	8,962.51	12,585.51	11,848.39
<i>Taxes and licenses for State</i>	<i>17,009.54</i>	<i>4,069.00</i>	<i>4,526.47</i>	<i>5,280.00</i>
<i>Taxes for county</i>	<i>15,324.24</i>	<i>3,014.93</i>	<i>4,001.42</i>	<i>4,489.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,250.76</i>	<i>1,152.58</i>	<i>3,863.22</i>	<i>1,822.19</i>
<i>All other</i>	<i>22.20</i>	<i>726.00</i>	<i>194.40</i>	<i>256.80</i>
RECAPITULATION.				
Maintenance and interest	\$263,203.59	\$84,082.68	\$118,319.40	\$121,241.90
Permanent debt (except from sinking funds)	26,000.00	5,000.00	14,400.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,373.79	22,668.04	7,839.34	14,259.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	190,000.00	75,000.00	60,000.00	79,661.81
Transfers (except to sinking funds) and refunds	476.21	228.20	2,557.99	216.82
Agency, trust, and investment	33,606.54	8,962.51	12,585.51	11,848.39
Total payments	\$529,660.13	\$195,941.43	\$215,702.24	\$238,228.82
<i>Balance on hand, including funds</i>	<i>31,360.97</i>	<i>17,200.17</i>	<i>14,390.46</i>	<i>3,464.96</i>
GRAND TOTAL	\$561,021.10	\$213,141.60	\$230,092.70	\$241,693.78

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
REVENUE.	\$125,377.02	\$85,586.87	\$96,047.76	\$74,470.69
General	101,677.70	72,716.98	69,702.23	55,306.13
Taxes	90,150.14	66,820.96	49,806.11	37,248.49
Property, poll, and income	85,839.25	55,226.98	41,625.37	37,037.49
Corporation, bank, etc.	4,310.89	1,593.98	8,180.74	211.00
Licenses and permits	73.00	64.00	118.00	102.00
Fines and forfeits	277.93	659.49	768.80	105.00
Grants and gifts	11,176.63	15,168.53	19,009.32	17,850.64
For expenses	11,176.63	15,028.93	19,009.32	17,850.64
For outlays	—	139.60	—	—
All other	—	4.00	—	—
Commercial	23,699.32	12,869.89	26,345.53	19,164.56
Special assessments	—	—	—	174.17
To meet expenses	—	—	—	174.17
To meet outlays	—	—	—	—
Privileges	6,640.70	2,252.01	3,191.54	4,871.87
Departmental	8,047.75	3,232.90	11,833.22	3,953.87
General government	191.65	373.77	201.00	193.75
Protection of persons and property	111.98	87.06	113.76	36.80
Health and sanitation	148.25	84.29	—	234.29
Highways	2,600.00	1,503.76	2,750.00	1,423.95
Charities	2,000.00	1,020.61	3,949.88	1,639.08
Soldiers' benefits	412.00	—	346.00	168.00
Schools	2,520.18	106.18	3,837.30	236.62
Libraries	63.69	57.23	10.42	21.38
Recreation	—	—	—	—
Unclassified	—	—	624.86	—
Public service enterprises	—	5,787.29	—	8,932.71
Electric light	—	—	—	—
Water	—	5,787.29	—	8,931.61
All other	—	—	—	1.10
Cemeteries	1,650.70	300.46	1,353.81	—
Interest	7,480.17	1,297.23	9,966.96	1,231.94
On sinking funds	—	—	—	—
On trust and investment funds	5,132.38	92.95	8,099.43	29.24
All other	2,347.79	1,204.28	1,867.53	1,202.70
NON-REVENUE.	\$98,829.58	\$80,101.02	\$108,603.68	\$39,817.32
Offsets to outlays	10,000.00	—	6,034.15	13,101.87
Departmental	10,000.00	—	6,034.15	13,101.87
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	58,000.00	65,000.00	85,000.00	21,000.00
Loans, general purposes	5,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	53,000.00	65,000.00	85,000.00	21,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	4,000.00	—	60.52	—
From sinking funds	—	—	—	—
All other	4,000.00	—	60.52	—
Refunds	525.88	193.16	734.86	149.75
Agency, trust, and investment	26,303.70	14,907.86	16,774.15	5,565.70
Taxes and licenses for State	6,274.50	4,689.47	5,055.24	2,650.00
Taxes for county	5,562.96	8,915.94	5,234.00	2,678.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	14,087.64	1,189.05	6,378.71	9.20
All other	378.60	113.40	106.20	228.50
RECAPITULATION.				
Revenue and offsets to outlays	\$135,377.02	\$85,586.87	\$102,081.91	\$87,572.56
Premiums	—	—	—	—
Municipal indebtedness	58,000.00	65,000.00	85,000.00	21,000.00
Transfers and refunds	4,525.88	193.16	795.38	149.75
Agency, trust, and investment	26,303.70	14,907.86	16,774.15	5,565.70
Total receipts	\$224,206.60	\$165,687.89	\$204,651.44	\$114,288.01
Balance on hand, including funds	9,049.51	9,492.27	8,780.91	3,514.73
GRAND TOTAL	\$233,256.11	\$175,180.16	\$213,432.35	\$117,802.74

Graded According to Population of 1930 — Continued.

PAYMENTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
Maintenance	\$108,011.78	\$94,749.67	\$126,586.51	\$58,702.76
<i>Departmental</i>	<i>103,211.39</i>	<i>91,737.36</i>	<i>124,106.62</i>	<i>53,961.28</i>
General government	5,477.19	7,000.02	5,422.82	4,810.38
Protection of persons and property	11,089.58	4,775.30	5,712.98	1,311.26
Health and sanitation	3,793.99	2,429.42	3,870.76	1,285.51
Highways	25,929.69	17,677.03	28,488.18	14,093.21
Charities	8,769.60	4,006.99	25,191.23	6,471.69
Soldiers' benefits	1,289.22	47.95	2,753.00	208.00
Schools	42,611.79	53,564.85	44,622.47	24,765.00
Libraries	1,490.16	1,200.00	902.99	443.39
Recreation	146.62	30.65	415.11	99.44
Pensions	—	—	—	—
Unclassified	2,613.55	1,005.15	6,727.08	473.40
<i>Public service enterprises</i>	<i>—</i>	<i>2,616.47</i>	<i>—</i>	<i>4,741.48</i>
Electric light	—	—	—	—
Water	—	2,616.47	—	4,741.48
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,800.39</i>	<i>395.84</i>	<i>2,449.66</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>30.23</i>	<i>—</i>
Interest	3,236.88	4,392.50	3,145.18	2,678.26
<i>Loans, general purposes</i>	<i>3,236.88</i>	<i>4,392.50</i>	<i>3,145.18</i>	<i>1,641.26</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,037.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	25,602.19	7,788.31	10,186.02	16,182.06
<i>Departmental</i>	<i>23,506.20</i>	<i>7,450.19</i>	<i>10,186.02</i>	<i>16,182.06</i>
General government	—	441.54	—	—
Protection of persons and property	1,004.52	6,000.00	529.66	30.00
Health and sanitation	7,763.17	—	—	—
Highways	14,566.06	700.00	9,310.00	16,017.06
Charities	—	—	—	135.00
Schools	172.45	—	346.36	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	308.65	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>133.50</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	133.50	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,095.99</i>	<i>204.62</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	52,000.00	47,000.00	45,000.00	34,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>7,000.00</i>	<i>—</i>	<i>9,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>48,000.00</i>	<i>40,000.00</i>	<i>45,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,000.00	—	60.52	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,000.00</i>	<i>—</i>	<i>60.52</i>	<i>—</i>
Refunds	525.88	193.16	734.86	149.75
Agency, trust, and investment	24,401.45	14,994.21	17,608.42	5,585.74
<i>Taxes and licenses for State</i>	<i>6,274.50</i>	<i>4,689.47</i>	<i>5,055.24</i>	<i>2,650.00</i>
<i>Taxes for county</i>	<i>5,562.96</i>	<i>8,915.94</i>	<i>5,234.00</i>	<i>2,678.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,185.39</i>	<i>1,282.00</i>	<i>7,212.98</i>	<i>29.24</i>
<i>All other</i>	<i>378.60</i>	<i>106.80</i>	<i>106.20</i>	<i>228.50</i>
RECAPITULATION.				
Maintenance and interest	\$111,248.66	\$99,142.17	\$129,731.69	\$61,381.02
Permanent debt (except from sinking funds)	4,000.00	7,000.00	—	9,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	25,602.19	7,788.31	10,186.02	16,182.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	48,000.00	40,000.00	45,000.00	25,000.00
Transfers (except to sinking funds) and refunds	4,525.88	193.16	795.38	149.75
Agency, trust, and investment	24,401.45	14,994.21	17,608.42	5,585.74
Total payments	\$217,778.18	\$169,117.85	\$203,321.51	\$117,698.57
Balance on hand, including funds	15,477.93	6,062.31	10,110.84	104.17
GRAND TOTAL	\$233,256.11	\$175,180.16	\$213,432.35	\$117,802.74

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
REVENUE.	\$186,867.52	\$99,657.50	\$109,358.31	\$131,946.67
General	127,162.74	88,650.93	84,577.05	109,606.72
<i>Taxes</i>	<i>112,926.15</i>	<i>71,443.32</i>	<i>77,595.71</i>	<i>96,458.50</i>
Property, poll, and income	107,671.74	67,701.58	76,252.72	89,807.56
Corporation, bank, etc.	5,254.41	3,741.74	1,342.99	6,650.94
<i>Licenses and permits</i>	<i>149.50</i>	<i>60.00</i>	<i>584.69</i>	<i>41.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>106.50</i>	<i>1,028.29</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>14,087.09</i>	<i>17,041.11</i>	<i>5,368.46</i>	<i>12,883.96</i>
For expenses	14,087.09	17,041.11	5,368.46	12,883.96
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>218.26</i>
Commercial	59,704.78	11,006.57	24,781.26	22,339.95
<i>Special assessments</i>	<i>—</i>	<i>220.07</i>	<i>129.50</i>	<i>10.00</i>
To meet expenses	—	220.07	129.50	10.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,347.98</i>	<i>2,347.67</i>	<i>3,637.42</i>	<i>3,975.96</i>
<i>Departmental</i>	<i>13,842.81</i>	<i>6,279.17</i>	<i>8,217.11</i>	<i>7,817.35</i>
General government	710.74	315.15	65.00	346.46
Protection of persons and property	184.27	65.18	34.03	51.02
Health and sanitation	140.40	14.00	—	75.00
Highways	6,990.87	2,029.41	48.00	2,899.52
Charities	4,099.40	3,227.52	7,642.60	3,971.96
Soldiers' benefits	—	206.00	417.08	150.00
Schools	1,628.41	394.96	—	267.19
Libraries	48.38	26.95	7.90	55.00
Recreation	—	—	—	—
Unclassified	39.84	—	2.50	1.20
<i>Public service enterprises</i>	<i>33,648.11</i>	<i>—</i>	<i>8,842.86</i>	<i>7,212.78</i>
Electric light	33,648.11	—	—	—
Water	—	—	8,842.86	7,212.78
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>600.36</i>	<i>—</i>	<i>1,329.19</i>
<i>Interest</i>	<i>5,866.38</i>	<i>1,559.30</i>	<i>3,954.37</i>	<i>1,994.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,921.38	568.62	44.69	—
All other	2,945.00	990.68	3,909.68	1,994.67
NON-REVENUE.	\$123,049.19	\$56,995.98	\$71,349.50	\$100,702.01
Offsets to outlays	7,455.60	4,400.86	2,651.56	9,115.83
<i>Departmental</i>	<i>5,988.73</i>	<i>4,400.86</i>	<i>2,651.56</i>	<i>8,579.06</i>
<i>Public service enterprises</i>	<i>1,466.87</i>	<i>—</i>	<i>—</i>	<i>536.77</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	83,500.18	44,500.00	62,000.00	80,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>4,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>83,500.18</i>	<i>40,000.00</i>	<i>62,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	962.61	424.72	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	962.61	424.72	—	—
Refunds	851.01	102.18	224.71	1,175.03
Agency, trust, and investment	30,279.79	7,568.22	6,473.23	10,411.15
<i>Taxes and licenses for State</i>	<i>7,032.81</i>	<i>3,751.00</i>	<i>4,072.00</i>	<i>4,913.50</i>
<i>Taxes for county</i>	<i>6,543.72</i>	<i>3,123.06</i>	<i>2,150.80</i>	<i>4,196.62</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,439.11</i>	<i>590.36</i>	<i>11.63</i>	<i>998.03</i>
<i>All other</i>	<i>464.15</i>	<i>103.80</i>	<i>238.80</i>	<i>303.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$194,323.12	\$104,058.36	\$112,009.87	\$141,062.50
Premiums	—	—	—	—
Municipal indebtedness	83,500.18	44,500.00	62,000.00	80,000.00
Transfers and refunds	1,813.62	526.90	224.71	1,175.03
Agency, trust, and investment	30,279.79	7,568.22	6,473.23	10,411.15
Total receipts	\$309,916.71	\$156,653.48	\$180,707.81	\$232,648.68
Balance on hand, including funds	18,613.72	4,409.91	825.47	25,133.80
GRAND TOTAL	\$328,530.43	\$161,063.39	\$181,533.28	\$257,782.48

Graded According to Population of 1930 — Continued.

PAYMENTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
Maintenance	\$174,757.33	\$91,626.99	\$72,734.84	\$108,201.23
<i>Departmental</i>	<i>146,343.32</i>	<i>91,010.25</i>	<i>66,720.41</i>	<i>101,590.21</i>
General government	8,900.51	4,729.07	9,032.10	6,406.69
Protection of persons and property	10,101.22	6,337.72	5,176.63	7,081.86
Health and sanitation	4,891.91	3,476.94	2,385.56	4,419.47
Highways	45,345.95	17,355.06	7,030.61	23,088.90
Charities	14,891.21	17,337.74	13,360.67	10,777.20
Soldiers' benefits	1,036.00	4,300.75	1,423.25	973.02
Schools	50,741.30	34,368.79	26,784.12	44,767.24
Libraries	4,276.23	1,501.87	697.51	1,600.00
Recreation	1,648.01	174.11	37.50	455.71
Pensions	—	—	—	—
Unclassified	4,510.98	1,428.20	792.46	2,020.12
<i>Public service enterprises</i>	<i>28,214.07</i>	<i>—</i>	<i>6,014.43</i>	<i>4,733.91</i>
Electric light	28,214.07	—	6,014.43	4,733.91
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>199.94</i>	<i>550.24</i>	<i>—</i>	<i>1,877.11</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>66.50</i>	<i>—</i>	<i>—</i>
Interest	4,792.56	2,422.19	2,845.92	7,785.65
<i>Loans, general purposes</i>	<i>4,792.56</i>	<i>2,422.19</i>	<i>2,845.92</i>	<i>6,967.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>818.09</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,580.51	11,389.97	14,397.35	10,845.88
<i>Departmental</i>	<i>16,129.64</i>	<i>11,389.97</i>	<i>13,767.08</i>	<i>10,180.02</i>
General government	320.00	—	—	—
Protection of persons and property	—	275.49	—	91.50
Health and sanitation	3,781.59	5,278.95	—	210.54
Highways	11,028.05	5,835.53	13,767.08	9,140.94
Charities	—	—	—	—
Schools	—	—	—	737.04
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,450.87</i>	<i>—</i>	<i>630.27</i>	<i>665.86</i>
Electric light	5,450.87	—	630.27	665.86
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	72,856.39	44,000.00	83,500.00	96,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,512.50</i>	<i>4,000.00</i>	<i>8,500.00</i>	<i>16,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,343.89</i>	<i>40,000.00</i>	<i>75,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	962.61	424.72	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>962.61</i>	<i>424.72</i>	<i>—</i>	<i>—</i>
Refunds	851.01	102.18	224.71	1,175.03
Agency, trust, and investment	29,573.38	7,641.39	6,517.92	10,411.15
<i>Taxes and licenses for State</i>	<i>7,032.81</i>	<i>3,751.00</i>	<i>4,072.00</i>	<i>4,913.50</i>
<i>Taxes for county</i>	<i>6,343.72</i>	<i>3,123.06</i>	<i>2,150.80</i>	<i>4,196.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,732.70</i>	<i>663.53</i>	<i>56.32</i>	<i>998.03</i>
<i>All other</i>	<i>464.15</i>	<i>103.80</i>	<i>238.80</i>	<i>303.00</i>
RECAPITULATION.				
Maintenance and interest	\$179,549.89	\$94,049.18	\$75,580.76	\$115,986.88
Permanent debt (except from sinking funds)	12,512.50	4,000.00	8,500.00	16,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,580.51	11,389.97	14,397.35	10,845.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,343.89	40,000.00	75,000.00	80,000.00
Transfers (except to sinking funds) and refunds	1,813.62	526.90	224.71	1,175.03
Agency, trust, and investment	29,573.38	7,641.39	6,517.92	10,411.15
Total payments	\$304,373.79	\$157,607.44	\$180,220.74	\$234,918.94
Balance on hand, including funds	24,156.64	3,455.95	1,312.54	22,863.54
GRAND TOTAL	\$328,530.43	\$161,063.39	\$181,533.28	\$257,782.48

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
REVENUE.	\$148,361.81	\$118,527.56	\$133,414.42	\$100,115.51
General	88,093.58	79,287.03	114,678.29	79,783.36
Taxes	72,032.11	67,258.29	108,741.23	64,363.43
Property, poll, and income	77,419.21	66,225.97	106,583.92	60,328.62
Corporation, bank, etc.	1,612.90	1,032.32	2,157.31	4,034.81
Licenses and permits	158.50	173.75	260.25	71.00
Fines and forfeits	390.50	153.50	432.00	30.40
Grants and gifts	8,512.47	11,702.49	4,919.81	15,318.53
For expenses	8,512.47	11,702.49	4,919.81	15,318.53
For outlays	—	—	—	—
All other	—	—	325.00	—
Commercial	60,268.23	39,240.53	18,736.13	20,332.15
Special assessments	169.64	254.09	967.10	—
To meet expenses	169.64	254.09	967.10	—
To meet outlays	—	—	—	—
Privileges	3,886.25	2,803.00	7,684.94	2,857.92
Departmental	16,878.99	4,067.50	7,486.36	9,687.83
General government	943.05	31.43	1,080.16	487.94
Protection of persons and property	101.38	63.64	302.57	19.31
Health and sanitation	861.16	260.71	424.28	23.31
Highways	1,573.24	9.00	205.00	105.50
Charities	12,118.15	2,343.17	2,988.81	8,671.50
Soldiers' benefits	268.00	550.00	240.00	240.00
Schools	1.00	584.60	1,490.44	65.00
Libraries	105.51	65.95	751.85	73.27
Recreation	—	159.00	—	—
Unclassified	7.50	—	3.25	—
Public service enterprises	35,597.34	28,917.88	—	4,664.37
Electric light	26,392.79	21,250.93	—	—
Water	9,204.55	7,666.95	—	4,664.37
All other	—	—	—	—
Cemeteries	1,054.95	1,551.33	—	—
Interest	3,581.06	1,846.73	2,597.73	3,122.03
On sinking funds	—	—	—	—
On trust and investment funds	1,149.10	385.24	706.77	2,734.14
All other	2,431.96	1,461.49	1,890.96	387.89
NON-REVENUE.	\$78,763.17	\$80,549.52	\$25,801.07	\$33,970.39
Offsets to outlays	344.53	90.00	85.00	—
Departmental	—	—	85.00	—
Public service enterprises	344.53	90.00	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	67,000.00	60,000.00	—	25,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	67,000.00	60,000.00	—	25,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,194.75	615.03	529.24	1,506.38
From sinking funds	—	—	—	—
All other	1,194.75	615.03	529.24	1,506.38
Refunds	210.06	7.05	1,004.19	116.90
Agency, trust, and investment	10,013.83	19,837.44	24,182.64	7,347.11
Taxes and licenses for State	3,878.00	3,079.00	8,304.94	3,440.79
Taxes for county	2,971.97	2,228.98	12,815.57	3,530.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,820.43	14,205.01	3,062.13	274.32
All other	343.43	324.45	—	102.00
RECAPITULATION.				
Revenue and offsets to outlays	\$148,706.34	\$118,617.56	\$133,499.42	\$100,115.51
Premiums	—	—	—	—
Municipal indebtedness	67,000.00	60,000.00	—	25,000.00
Transfers and refunds	1,404.81	622.08	1,533.43	1,623.28
Agency, trust, and investment	10,013.83	19,837.44	24,182.64	7,347.11
Total receipts	\$227,124.98	\$199,077.08	\$159,215.49	\$134,085.90
Balance on hand, including funds	28,211.56	166.50	36,776.28	18,067.76
GRAND TOTAL	\$255,336.33	\$199,243.58	\$195,991.77	\$152,143.66

Graded According to Population of 1930 — Continued.

PAYMENTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
Maintenance	\$146,423.92	\$101,809.87	\$116,059.28	\$93,773.13
<i>Departmental</i>	<i>120,718.69</i>	<i>80,981.47</i>	<i>115,880.32</i>	<i>91,057.95</i>
General government	7,756.58	6,148.68	12,659.05	6,144.74
Protection of persons and property	9,491.48	8,782.17	10,182.16	2,811.41
Health and sanitation	3,307.09	2,496.10	6,983.93	2,881.79
Highways	17,100.63	13,758.06	20,730.52	21,669.81
Charities	39,903.80	10,048.46	13,779.60	16,796.98
Soldiers' benefits	9,086.78	2,381.22	635.93	1,128.50
Schools	29,878.96	31,190.04	42,448.66	37,034.02
Libraries	1,598.61	1,125.91	2,482.02	1,890.41
Recreation	139.22	525.99	3,276.62	33.96
Pensions	—	—	—	—
Unclassified	2,455.54	4,524.84	2,701.83	666.33
<i>Public service enterprises</i>	<i>23,764.07</i>	<i>18,726.78</i>	<i>175.66</i>	<i>2,640.18</i>
Electric light	18,589.87	15,546.54	—	—
Water	5,174.20	3,180.24	—	2,640.18
All other	—	—	175.66	—
<i>Cemeteries</i>	<i>1,941.16</i>	<i>2,101.62</i>	<i>3.30</i>	<i>75.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,145.04	3,437.16	—	1,350.86
<i>Loans, general purposes</i>	<i>2,605.04</i>	<i>2,195.91</i>	—	<i>1,150.86</i>
<i>Loans, public service enterprises</i>	<i>540.00</i>	<i>1,241.25</i>	—	<i>200.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,947.04	5,908.19	10,369.74	—
<i>Departmental</i>	<i>1,036.24</i>	<i>1,966.32</i>	<i>10,369.74</i>	—
General government	—	—	169.15	—
Protection of persons and property	44.00	277.50	1,959.90	—
Health and sanitation	13.16	1,180.84	—	—
Highways	979.08	392.00	7,522.19	—
Charities	—	—	—	—
Schools	—	—	718.50	—
Libraries	—	—	—	—
Recreation	—	115.98	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,910.80</i>	<i>3,941.87</i>	—	—
Electric light	1,217.91	3,941.87	—	—
Water	692.89	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	62,500.00	63,867.17	—	43,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,500.00</i>	<i>6,500.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>57,000.00</i>	<i>55,000.00</i>	<i>—</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>2,367.17</i>	<i>—</i>	<i>—</i>
Transfers	1,194.75	615.03	529.24	1,506.38
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,194.75</i>	<i>615.03</i>	<i>529.24</i>	<i>1,506.38</i>
Refunds	210.06	7.05	1,004.19	116.90
Agency, trust, and investment	10,330.61	22,403.91	24,242.76	7,290.79
<i>Taxes and licenses for State</i>	<i>3,878.00</i>	<i>3,079.00</i>	<i>8,304.94</i>	<i>3,440.79</i>
<i>Taxes for county</i>	<i>2,971.97</i>	<i>2,228.98</i>	<i>12,815.67</i>	<i>3,530.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,235.13</i>	<i>16,822.42</i>	<i>3,122.25</i>	<i>218.00</i>
<i>All other</i>	<i>245.51</i>	<i>273.51</i>	<i>—</i>	<i>102.00</i>
RECAPITULATION.				
Maintenance and interest	\$149,568.96	\$105,247.03	\$116,059.28	\$95,123.99
Permanent debt (except from sinking funds)	5,500.00	6,500.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,947.04	5,908.19	10,369.74	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	57,000.00	57,367.17	—	40,000.00
Transfers (except to sinking funds) and refunds	1,404.81	622.08	1,533.43	1,623.28
Agency, trust, and investment	10,330.61	22,403.91	24,242.76	7,290.79
Total payments	\$226,751.42	\$198,048.38	\$152,205.21	\$147,038.06
Balance on hand, including funds	28,584.91	1,195.20	43,786.66	5,105.60
GRAND TOTAL	\$255,336.33	\$199,243.58	\$195,991.77	\$152,143.66

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
REVENUE.	\$103,534.60	\$130,426.34	\$134,557.09	\$103,445.13
General	92,781.56	107,910.78	110,062.65	91,973.27
Taxes	85,096.23	95,682.22	97,623.55	61,945.58
Property, poll, and income	83,816.86	91,880.00	94,586.71	60,105.79
Corporation, bank, etc.	1,279.37	3,802.22	3,036.84	1,839.79
Licenses and permits	2,019.00	66.00	48.00	12.00
Fines and forfeits	1,731.36	274.80	63.00	890.00
Grants and gifts	3,934.97	11,887.76	12,325.19	29,125.69
For expenses	3,934.97	11,887.76	12,325.19	29,125.69
For outlays	—	—	—	—
All other	—	—	2.91	—
Commercial	10,753.04	22,515.56	24,494.44	11,471.86
Special assessments	158.80	—	407.91	—
To meet expenses	158.80	—	407.91	—
To meet outlays	—	—	—	—
Privileges	3,648.01	4,117.45	4,904.81	3,269.05
Departmental	4,412.75	6,530.83	7,062.31	5,170.84
General government	—	480.00	277.92	106.86
Protection of persons and property	155.66	100.88	118.43	32.03
Health and sanitation	228.17	—	—	—
Highways	—	152.00	848.71	2,355.56
Charities	3,209.78	3,672.54	1,763.00	2,117.95
Soldiers' benefits	752.00	840.00	304.00	132.00
Schools	1.00	676.28	3,722.75	425.64
Libraries	66.14	27.50	27.50	.50
Recreation	—	—	—	—
Unclassified	—	581.63	—	—
Public service enterprises	—	9,311.22	7,913.28	—
Electric light	—	—	—	—
Water	—	9,311.22	7,913.28	—
All other	—	—	—	—
Cemeteries	—	—	2,063.50	543.77
Interest	2,533.98	2,556.06	2,142.63	2,488.50
On sinking funds	—	—	—	—
On trust and investment funds	665.22	29.68	174.42	1,842.73
All other	1,868.76	2,526.38	1,968.21	645.77
NON-REVENUE.	\$146,044.00	\$123,455.74	\$14,814.06	\$70,313.54
Offsets to outlays	3,610.55	17,149.76	861.81	195.12
Departmental	3,610.55	17,149.76	—	195.12
Public service enterprises	—	—	861.81	—
Cemeteries	—	—	—	—
Municipal indebtedness	127,500.00	95,400.00	—	62,000.00
Loans, general purposes	17,500.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	110,000.00	95,400.00	—	62,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	—	50.50
From sinking funds	—	—	—	—
All other	—	—	—	50.50
Refunds	4,540.51	157.26	690.80	274.44
Agency, trust, and investment	10,392.94	10,748.72	13,261.45	7,793.48
Taxes and licenses for State	4,993.00	4,781.00	5,835.50	3,271.50
Taxes for county	4,086.46	5,440.88	6,451.00	3,287.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,313.48	526.84	775.75	852.38
All other	—	—	199.20	382.60
RECAPITULATION.				
Revenue and offsets to outlays	\$107,145.15	\$147,576.10	\$135,418.90	\$103,640.25
Premiums	—	—	—	—
Municipal indebtedness	127,500.00	95,400.00	—	62,000.00
Transfers and refunds	4,540.51	157.26	690.80	324.94
Agency, trust, and investment	10,392.94	10,748.72	13,261.45	7,793.48
Total receipts	\$249,578.60	\$253,882.08	\$149,371.15	\$173,758.67
Balance on hand, including funds	31,331.21	9,419.52	72,886.13	9,002.14
GRAND TOTAL	\$280,909.81	\$263,301.60	\$222,257.28	\$182,760.81

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
Maintenance	\$122,753.88	\$111,785.51	\$106,544.42	\$92,373.66
<i>Departmental</i>	<i>122,631.88</i>	<i>104,368.89</i>	<i>97,244.02</i>	<i>91,329.16</i>
General government	10,219.89	6,746.62	7,122.22	4,744.33
Protection of persons and property	21,067.95	6,340.00	8,869.96	1,891.94
Health and sanitation	6,513.75	3,050.32	1,890.31	3,449.95
Highways	20,049.74	19,218.42	23,920.48	21,450.40
Charities	14,448.25	20,155.28	6,880.72	13,974.96
Soldiers' benefits	2,401.99	3,511.31	900.43	2,166.84
Schools	33,126.68	41,655.27	42,915.15	41,635.13
Libraries	996.87	1,291.40	2,295.81	493.07
Recreation	1,170.12	105.30	413.72	88.32
Pensions	—	—	—	—
Unclassified	12,636.64	2,294.97	2,035.22	1,434.22
<i>Public service enterprises</i>	<i>—</i>	<i>7,416.62</i>	<i>4,923.46</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,416.62	4,923.46	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>122.00</i>	<i>—</i>	<i>4,376.94</i>	<i>1,044.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,796.64	8,104.22	15,149.13	3,945.66
<i>Loans, general purposes</i>	<i>4,796.64</i>	<i>4,384.22</i>	<i>1,974.13</i>	<i>3,945.66</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,720.00</i>	<i>13,175.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,954.60	26,283.60	10,341.55	66.00
<i>Departmental</i>	<i>22,954.60</i>	<i>25,650.93</i>	<i>6,889.42</i>	<i>66.00</i>
General government	80.00	—	—	—
Protection of persons and property	3,000.00	—	4,307.68	—
Health and sanitation	166.43	—	—	—
Highways	19,607.49	25,514.43	1,935.09	—
Charities	—	—	—	—
Schools	100.68	136.50	157.24	66.00
Libraries	—	—	—	—
Recreation	—	—	489.41	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>632.67</i>	<i>3,095.06</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	632.67	3,095.06	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>357.07</i>	<i>—</i>
Municipal indebtedness	100,000.00	103,000.00	5,900.00	65,675.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>16,000.00</i>	<i>5,900.00</i>	<i>5,675.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>94,000.00</i>	<i>87,000.00</i>	<i>—</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	50.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50.50</i>
Refunds	4,540.51	157.26	690.80	274.44
Agency, trust, and investment	10,550.55	10,764.31	13,300.70	7,853.86
<i>Taxes and licenses for State</i>	<i>4,993.00</i>	<i>4,781.00</i>	<i>5,835.50</i>	<i>3,271.50</i>
<i>Taxes for county</i>	<i>4,086.46</i>	<i>5,440.88</i>	<i>6,451.00</i>	<i>3,287.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,471.09</i>	<i>542.43</i>	<i>824.00</i>	<i>912.76</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>190.20</i>	<i>382.60</i>
RECAPITULATION.				
Maintenance and interest	\$127,550.52	\$119,889.73	\$121,693.55	\$96,319.32
Permanent debt (except from sinking funds)	6,000.00	16,000.00	5,900.00	5,675.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,954.60	26,283.60	10,341.55	66.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	94,000.00	87,000.00	—	60,000.00
Transfers (except to sinking funds) and refunds	4,540.51	157.26	690.80	324.94
Agency, trust, and investment	10,550.55	10,764.31	13,300.70	7,853.86
Total payments	\$265,596.18	\$260,094.90	\$151,926.60	\$170,239.12
Balance on hand, including funds	15,313.63	3,206.70	70,330.68	12,521.69
GRAND TOTAL	\$280,909.81	\$263,301.60	\$222,257.28	\$182,760.81

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
REVENUE.	\$94,904.45	\$82,350.41	\$137,088.39	\$51,654.93
General	82,297.64	74,677.79	93,537.37	44,719.22
Taxes	62,863.22	56,122.84	77,832.19	34,749.98
Property, poll, and income	61,025.63	54,218.93	77,535.26	30,626.73
Corporation, bank, etc.	1,837.59	1,903.91	296.93	4,123.25
Licenses and permits	84.00	267.60	202.50	48.00
Fines and forfeits	21.50	90.90	72.00	10.00
Grants and gifts	19,328.92	18,189.35	15,430.68	9,911.24
For expenses	19,328.92	18,189.35	15,430.68	9,899.24
For outlays	—	—	—	12.00
All other	—	7.20	—	—
Commercial	12,606.81	7,672.62	43,551.02	6,935.71
Special assessments	—	93.15	303.18	159.32
To meet expenses	—	93.15	303.18	159.32
To meet outlays	—	—	—	—
Privileges	2,970.09	3,264.87	3,641.07	1,181.03
Departmental	7,796.97	3,236.76	6,615.38	5,071.75
General government	179.75	1.15	266.20	37.00
Protection of persons and property	24.71	233.23	419.88	18.55
Health and sanitation	—	515.65	96.00	—
Highways	2,445.63	—	3,562.66	—
Charities	4,706.88	2,467.05	1,833.81	4,956.20
Soldiers' benefits	48.00	—	220.00	60.00
Schools	30.00	—	141.00	—
Libraries	—	19.68	43.33	—
Recreation	—	—	32.50	—
Unclassified	362.00	—	—	—
Public service enterprises	—	—	31,393.66	—
Electric light	—	—	31,393.66	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	84.00	143.84	354.74	—
Interest	1,755.75	934.00	1,242.99	523.61
On sinking funds	—	—	—	—
On trust and investment funds	349.00	62.38	278.20	—
All other	1,406.75	871.62	964.79	523.61
NON-REVENUE.	\$77,758.40	\$40,073.53	\$47,319.03	\$36,813.88
Offsets to outlays	18,041.18	235.00	1,675.80	1,322.15
Departmental	18,041.18	235.00	1,675.80	1,322.15
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	51,000.00	33,000.00	20,000.00	30,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	51,000.00	33,000.00	20,000.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	419.74	37.24	210.00	—
From sinking funds	—	—	—	—
All other	419.74	37.24	210.00	—
Refunds	145.07	108.50	505.18	184.73
Agency, trust, and investment	8,152.41	6,692.79	24,928.05	5,307.00
Taxes and licenses for State	3,108.60	3,364.00	3,812.50	2,629.00
Taxes for county	3,043.00	2,482.88	4,017.00	2,678.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,754.91	403.71	16,459.12	—
All other	246.00	442.20	639.43	—
RECAPITULATION.				
Revenue and offsets to outlays	\$112,945.63	\$82,585.41	\$138,764.19	\$52,977.08
Premiums	—	—	—	—
Municipal indebtedness	51,000.00	33,000.00	20,000.00	30,000.00
Transfers and refunds	564.81	145.74	715.18	184.73
Agency, trust, and investment	8,152.41	6,692.79	24,928.05	5,307.00
Total receipts	\$172,662.85	\$122,423.94	\$184,407.42	\$88,468.81
Balance on hand, including funds	17,507.91	12,750.41	36,143.22	14,079.50
GRAND TOTAL	\$190,170.76	\$135,174.35	\$220,550.64	\$102,548.31

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
Maintenance	\$95,786.13	\$77,130.99	\$125,221.14	\$53,214.99
<i>Departmental</i>	<i>95,038.05</i>	<i>76,535.25</i>	<i>99,614.88</i>	<i>53,214.99</i>
General government	5,665.64	5,048.88	3,809.90	3,968.57
Protection of persons and property	1,797.42	3,393.67	4,295.23	1,853.99
Health and sanitation	3,255.39	2,288.99	3,849.51	844.42
Highways	23,352.70	12,661.70	24,451.24	5,474.54
Charities	21,737.15	14,821.33	10,753.53	15,944.99
Soldiers' benefits	1,956.91	1,756.50	1,405.23	3,827.59
Schools	35,699.17	35,252.12	45,142.65	19,891.12
Libraries	677.14	416.99	2,375.03	250.11
Recreation	147.70	4.34	611.73	3.87
Pensions	—	—	—	—
Unclassified	748.83	890.73	2,920.83	1,155.79
<i>Public service enterprises</i>	<i>100.00</i>	<i>—</i>	<i>24,609.34</i>	<i>—</i>
Electric light	—	—	24,609.34	—
Water	—	—	—	—
All other	100.00	—	—	—
<i>Cemeteries</i>	<i>648.08</i>	<i>595.74</i>	<i>996.92</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,298.79	3,276.47	593.60	1,484.37
<i>Loans, general purposes</i>	<i>2,298.79</i>	<i>3,276.47</i>	<i>593.60</i>	<i>1,484.37</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,670.51	2,113.62	11,843.29	3,350.00
<i>Departmental</i>	<i>22,670.51</i>	<i>2,113.62</i>	<i>7,265.78</i>	<i>3,350.00</i>
General government	207.00	—	—	—
Protection of persons and property	—	1,091.32	235.00	24.00
Health and sanitation	—	—	—	—
Highways	22,463.51	997.30	2,311.28	3,326.00
Charities	—	—	—	—
Schools	—	—	4,100.00	—
Libraries	—	—	—	—
Recreation	—	—	619.50	—
Unclassified	—	25.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,577.51</i>	<i>—</i>
Electric light	—	—	4,577.51	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	58,600.00	40,500.00	22,900.00	41,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,600.00</i>	<i>5,500.00</i>	<i>2,900.00</i>	<i>5,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>36,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	419.74	37.24	210.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>419.74</i>	<i>37.24</i>	<i>210.00</i>	<i>—</i>
Refunds	145.07	108.50	505.18	184.73
Agency, trust, and investment	8,320.24	6,718.03	24,996.25	2,629.00
<i>Taxes and licenses for State</i>	<i>3,108.50</i>	<i>3,364.00</i>	<i>3,812.50</i>	<i>2,629.00</i>
<i>Taxes for county</i>	<i>3,043.00</i>	<i>2,482.88</i>	<i>4,017.00</i>	<i>—</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,932.94</i>	<i>428.95</i>	<i>16,527.32</i>	<i>—</i>
<i>All other</i>	<i>235.80</i>	<i>442.20</i>	<i>639.43</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$98,084.92	\$80,407.46	\$125,814.74	\$54,699.36
Permanent debt (except from sinking funds)	3,600.00	5,500.00	2,900.00	5,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,670.51	2,113.62	11,843.29	3,350.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	35,000.00	20,000.00	36,000.00
Transfers (except to sinking funds) and refunds	564.81	145.74	715.18	184.73
Agency, trust, and investment	8,320.24	6,718.03	24,996.25	2,629.00
Total payments	\$188,240.48	\$129,884.85	\$186,269.46	\$102,363.09
<i>Balance on hand, including funds</i>	<i>1,930.28</i>	<i>5,289.50</i>	<i>34,281.18</i>	<i>185.22</i>
GRAND TOTAL	\$190,170.76	\$135,174.35	\$220,550.64	\$102,548.31

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
REVENUE.	\$137,975.01	\$119,741.95	\$669,014.63	\$153,485.24
General	125,833.88	75,736.90	515,389.98	138,914.27
Taxes	119,404.65	69,823.42	494,201.31	135,573.41
Property, poll, and income	116,406.03	57,597.93	485,459.04	132,297.06
Corporation, bank, etc.	2,998.62	2,225.49	8,742.27	1,276.35
Licenses and permits	181.00	66.00	3,870.00	124.50
Fines and forfeits	124.50	69.54	1,610.60	150.00
Grants and gifts	6,032.21	15,787.94	15,708.07	5,066.36
For expenses	6,032.21	15,787.94	15,708.07	5,066.36
For outlays	—	—	—	—
All other	91.52	—	—	—
Commercial	12,141.13	44,005.05	153,624.65	14,570.97
Special assessments	354.55	16.00	3,292.02	1,370.20
To meet expenses	—	16.00	3,292.02	1,370.20
To meet outlays	354.55	—	—	—
Privileges	7,196.89	8,004.69	7,922.24	5,987.26
Departmental	2,777.35	8,427.06	5,582.98	3,847.92
General government	1,111.66	93.25	108.70	129.35
Protection of persons and property	32.57	43.13	241.98	186.67
Health and sanitation	3.00	166.50	29.00	—
Highways	56.15	4,366.16	—	19.00
Charities	1,399.00	3,117.02	4,901.50	3,107.88
Soldiers' benefits	96.00	440.00	170.00	360.00
Schools	—	165.64	—	36.57
Libraries	51.68	15.51	102.56	17.45
Recreation	—	—	—	—
Unclassified	27.29	19.85	29.24	—
Public service enterprises	—	28,875.65	118,888.72	.75
Electric light	—	22,463.13	118,888.72	—
Water	—	6,412.52	—	—
All other	—	—	—	.75
Cemeteries	—	751.15	625.00	1,326.50
Interest	1,812.34	2,930.60	17,313.69	2,038.34
On sinking funds	—	—	—	—
On trust and investment funds	771.98	938.71	—	204.04
All other	1,040.36	1,991.79	17,313.69	1,834.30
NON-REVENUE.	\$59,769.76	\$88,179.44	\$481,131.59	\$97,798.31
Offsets to outlays	6,713.20	30,173.88	—	409.06
Departmental	6,713.20	30,173.88	—	409.06
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	40,000.00	43,750.00	400,000.00	80,000.00
Loans, general purposes	—	3,750.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	40,000.00	400,000.00	80,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	963.31	—	324.00
From sinking funds	—	—	—	—
All other	—	963.31	—	324.00
Refunds	500.93	70.28	1,546.55	590.26
Agency, trust, and investment	12,555.63	13,221.97	79,585.04	16,474.99
Taxes and licenses for State	7,306.48	3,472.50	23,146.23	8,064.94
Taxes for county	4,301.61	3,630.00	29,406.68	7,058.44
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	540.14	6,200.27	24,831.83	1,238.01
All other	407.40	19.20	2,200.30	113.60
RECAPITULATION.				
Revenue and offsets to outlays	\$144,688.21	\$149,915.83	\$669,014.63	\$153,894.30
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	43,750.00	400,000.00	80,000.00
Transfers and refunds	500.93	1,033.59	1,546.55	914.26
Agency, trust, and investment	12,555.63	13,221.97	79,585.04	16,474.99
Total receipts	\$197,744.77	\$207,921.39	\$1,150,146.22	\$251,283.55
Balance on hand, including funds	25,188.77	6,081.53	49,688.65	58,677.60
GRAND TOTAL	\$222,933.54	\$214,002.92	\$1,199,834.87	\$309,961.15

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
Maintenance	\$115,030.85	\$111,378.21	\$546,055.79	\$118,133.70
<i>Departmental</i>	<i>114,966.85</i>	<i>86,454.64</i>	<i>441,659.09</i>	<i>116,554.76</i>
General government	10,555.16	5,492.76	37,226.43	10,513.50
Protection of persons and property	19,941.75	6,217.55	116,497.09	10,388.16
Health and sanitation	4,392.72	3,180.84	43,197.64	4,504.43
Highways	20,723.59	22,500.68	88,013.18	25,132.62
Charities	8,664.79	15,105.29	23,401.96	16,516.23
Soldiers' benefits	727.52	2,176.66	4,275.00	1,943.50
Schools	44,993.68	28,732.41	103,355.54	44,242.97
Libraries	1,260.03	1,333.47	4,408.01	2,073.57
Recreation	2,762.11	76.83	16,371.70	207.38
Pensions	—	—	1,425.00	—
Unclassified	944.50	1,558.15	3,487.54	1,012.40
<i>Public service enterprises</i>	<i>—</i>	<i>23,134.08</i>	<i>102,539.00</i>	<i>—</i>
Electric light	—	17,759.92	102,539.00	—
Water	—	5,374.16	—	—
All other	—	—	—	—
Cemeteries	—	1,809.49	1,857.70	1,598.94
Administration of trust funds	65.00	—	—	—
Interest	1,548.92	1,467.52	23,198.30	6,533.23
<i>Loans, general purposes</i>	<i>1,548.92</i>	<i>1,357.74</i>	<i>23,198.30</i>	<i>6,533.23</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>109.78</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,303.64	38,697.56	44,855.33	67,603.66
<i>Departmental</i>	<i>26,303.64</i>	<i>36,637.41</i>	<i>34,997.16</i>	<i>67,603.66</i>
General government	51.00	—	113.50	100.00
Protection of persons and property	3,644.41	—	1,437.50	476.50
Health and sanitation	—	200.00	9,858.46	26.70
Highways	18,844.21	36,212.41	16,687.70	16,504.22
Charities	—	202.00	—	—
Schools	3,764.02	23.00	4,500.00	50,496.24
Libraries	—	—	400.00	—
Recreation	—	—	2,000.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,060.15</i>	<i>9,858.17</i>	<i>—</i>
Electric light	—	2,060.15	9,858.17	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	41,103.15	34,400.00	493,168.23	88,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,103.15</i>	<i>4,400.00</i>	<i>43,168.23</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>450,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	963.31	—	324.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>963.31</i>	<i>—</i>	<i>324.00</i>
Refunds	500.93	70.28	1,546.55	590.26
Agency, trust, and investment	12,341.83	13,197.35	77,649.04	16,857.03
<i>Taxes and licenses for State</i>	<i>7,306.48</i>	<i>3,472.50</i>	<i>23,146.23</i>	<i>8,064.94</i>
<i>Taxes for county</i>	<i>4,301.61</i>	<i>3,530.00</i>	<i>29,406.68</i>	<i>7,058.44</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>326.34</i>	<i>6,175.65</i>	<i>23,906.92</i>	<i>1,622.05</i>
<i>All other</i>	<i>407.40</i>	<i>19.20</i>	<i>1,189.21</i>	<i>111.60</i>
RECAPITULATION.				
Maintenance and interest	\$116,579.77	\$112,845.73	\$569,254.09	\$124,666.93
Permanent debt (except from sinking funds)	1,103.15	4,400.00	43,168.23	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,303.64	38,697.56	44,855.33	67,603.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	30,000.00	450,000.00	80,000.00
Transfers (except to sinking funds) and refunds	500.93	1,033.59	1,546.55	914.26
Agency, trust, and investment	12,341.83	13,197.35	77,649.04	16,857.03
Total payments	\$196,829.32	\$200,174.23	\$1,186,473.24	\$298,041.88
Balance on hand, including funds	26,104.22	13,828.69	13,361.63	11,919.27
GRAND TOTAL	\$222,933.54	\$214,002.92	\$1,199,834.87	\$309,961.15

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
REVENUE.	\$79,566.40	\$107,214.82	\$98,694.74	\$131,623.84
General	67,090.37	85,884.44	83,182.00	113,326.89
<i>Taxes</i>	<i>61,623.16</i>	<i>72,620.62</i>	<i>70,515.33</i>	<i>108,104.93</i>
Property, poll, and income	48,904.77	71,858.09	70,227.18	105,153.93
Corporation, bank, etc.	2,618.39	762.43	288.15	2,951.00
<i>Licenses and permits</i>	<i>100.00</i>	<i>147.00</i>	<i>221.60</i>	<i>264.60</i>
<i>Fines and forfeits</i>	<i>8.00</i>	<i>967.45</i>	<i>145.00</i>	<i>345.00</i>
<i>Grants and gifts</i>	<i>15,459.21</i>	<i>12,149.47</i>	<i>12,300.07</i>	<i>4,622.46</i>
For expenses	15,459.21	12,149.47	12,300.07	4,622.46
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	12,476.03	21,330.38	15,512.74	18,296.95
<i>Special assessments</i>	<i>—</i>	<i>265.10</i>	<i>704.65</i>	<i>—</i>
To meet expenses	—	263.10	704.65	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,405.19</i>	<i>3,385.53</i>	<i>3,823.82</i>	<i>6,105.32</i>
<i>Departmental</i>	<i>7,762.66</i>	<i>4,887.26</i>	<i>7,874.40</i>	<i>8,260.12</i>
General government	76.17	1,807.20	81.80	89.79
Protection of persons and property	23.25	260.16	38.16	257.20
Health and sanitation	—	—	170.00	—
Highways	1,134.70	489.84	3,999.93	6.19
Charities	5,974.60	2,208.31	2,532.75	4,057.40
Soldiers' benefits	510.00	9.25	149.00	174.00
Schools	35.44	—	2.25	3,665.54
Libraries	8.50	102.50	58.26	—
Recreation	—	—	—	—
Unclassified	—	10.00	842.25	—
<i>Public service enterprises</i>	<i>—</i>	<i>5,907.16</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	5,907.16	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>959.18</i>	<i>1,612.80</i>	<i>469.50</i>	<i>835.50</i>
<i>Interest</i>	<i>1,349.00</i>	<i>6,274.53</i>	<i>2,640.37</i>	<i>3,116.01</i>
On sinking funds	—	—	—	—
On trust and investment funds	716.59	4,001.92	711.05	2,007.58
All other	632.41	1,272.61	1,929.32	1,108.43
NON-REVENUE.	\$36,323.89	\$44,001.32	\$89,049.49	\$65,620.86
Offsets to outlays	9,347.15	7,765.39	6,000.00	86.00
<i>Departmental</i>	<i>9,347.15</i>	<i>7,765.39</i>	<i>6,000.00</i>	<i>86.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	25,000.00	72,648.60	40,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>25,000.00</i>	<i>56,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>16,648.60</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	40.40	333.00	1,150.27	1,992.05
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	40.40	333.00	1,150.27	1,992.05
Refunds	180.63	178.00	89.74	493.40
Agency, trust, and investment	6,755.71	10,724.93	9,160.88	23,049.41
<i>Taxes and licenses for State</i>	<i>2,876.50</i>	<i>3,744.00</i>	<i>3,915.00</i>	<i>8,112.00</i>
<i>Taxes for county</i>	<i>2,800.00</i>	<i>3,895.00</i>	<i>3,318.25</i>	<i>12,486.97</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>889.01</i>	<i>2,721.04</i>	<i>1,526.63</i>	<i>2,446.84</i>
All other	190.20	364.89	401.00	3.60
RECAPITULATION.				
Revenue and offsets to outlays	\$88,913.55	\$114,980.21	\$104,694.74	\$131,709.84
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	25,000.00	72,648.60	40,000.00
Transfers and refunds	221.03	511.00	1,240.01	2,485.45
Agency, trust, and investment	6,755.71	10,724.93	9,160.88	23,049.41
Total receipts	\$115,890.29	\$151,216.14	\$187,744.23	\$197,244.70
Balance on hand, including funds	7,315.91	27,418.27	4,229.96	23,676.33
GRAND TOTAL	\$123,206.20	\$178,634.41	\$191,974.19	\$220,921.03

Graded According to Population of 1930 — Continued.

PAYMENTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
Maintenance	\$74,052.95	\$99,649.87	\$101,190.33	\$106,329.13
<i>Departmental</i>	<i>72,594.34</i>	<i>94,707.36</i>	<i>99,849.95</i>	<i>103,537.91</i>
General government	3,681.31	6,540.58	6,943.65	9,844.51
Protection of persons and property	2,807.96	8,085.76	10,445.35	17,108.73
Health and sanitation	685.23	2,875.94	4,552.03	2,865.71
Highways	16,138.63	20,603.30	19,460.75	14,337.84
Charities	18,393.92	14,916.70	8,465.25	14,126.58
Soldiers' benefits	2,851.36	1,625.74	1,842.04	887.65
Schools	25,813.20	33,157.31	44,183.98	38,678.46
Libraries	968.07	2,571.78	573.47	1,500.00
Recreation	3.81	245.44	202.91	1,473.43
Pensions	—	—	—	—
Unclassified	1,250.85	4,084.81	3,180.52	2,715.00
<i>Public service enterprises</i>	<i>—</i>	<i>2,449.43</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,449.43	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,458.61</i>	<i>2,481.72</i>	<i>1,340.38</i>	<i>2,791.22</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>11.36</i>	<i>—</i>	<i>—</i>
Interest	741.67	2,850.10	3,495.91	3,770.16
<i>Loans, general purposes</i>	<i>741.67</i>	<i>2,250.10</i>	<i>3,495.91</i>	<i>3,770.16</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>600.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,867.09	16,340.11	10,495.78	12,041.63
<i>Departmental</i>	<i>10,867.09</i>	<i>16,340.11</i>	<i>10,495.78</i>	<i>11,849.83</i>
General government	—	100.00	—	—
Protection of persons and property	—	700.00	182.90	1,408.76
Health and sanitation	—	—	968.43	1,985.92
Highways	10,867.09	10,039.22	8,994.45	7,980.40
Charities	—	35.00	—	—
Schools	—	—	350.00	—
Libraries	—	532.24	—	—
Recreation	—	215.00	—	474.75
Unclassified	—	4,718.65	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>191.80</i>
Municipal indebtedness	20,000.00	31,000.00	60,250.00	50,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>6,000.00</i>	<i>4,250.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>25,000.00</i>	<i>56,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	40.40	333.00	1,150.27	1,992.05
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>40.40</i>	<i>333.00</i>	<i>1,150.27</i>	<i>1,992.05</i>
Refunds	180.63	178.00	89.74	493.40
Agency, trust, and investment	6,620.70	11,702.42	8,721.66	23,124.94
<i>Taxes and licenses for State</i>	<i>2,876.50</i>	<i>3,744.00</i>	<i>3,915.00</i>	<i>8,112.00</i>
<i>Taxes for county</i>	<i>2,800.00</i>	<i>3,895.00</i>	<i>3,318.25</i>	<i>12,486.97</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>754.00</i>	<i>8,778.93</i>	<i>1,087.41</i>	<i>2,522.37</i>
<i>All other</i>	<i>190.20</i>	<i>284.49</i>	<i>401.00</i>	<i>3.60</i>
RECAPITULATION.				
Maintenance and interest	\$74,794.62	\$102,499.97	\$104,686.24	\$110,099.29
Permanent debt (except from sinking funds)	—	6,000.00	4,250.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,867.09	16,340.11	10,495.78	12,041.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	25,000.00	56,000.00	40,000.00
Transfers (except to sinking funds) and refunds	221.03	511.00	1,240.01	2,485.45
Agency, trust, and investment	6,620.70	11,702.42	8,721.66	23,124.94
Total payments	\$112,503.44	\$162,053.50	\$185,393.69	\$197,751.31
Balance on hand, including funds	10,702.76	16,580.91	6,580.50	23,169.72
GRAND TOTAL	\$123,206.20	\$178,634.41	\$191,974.19	\$220,921.03

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
REVENUE.	\$81,279.70	\$95,253.79	\$76,010.31	\$90,398.63
General	64,418.47	78,247.88	54,434.47	77,326.72
Taxes	47,735.63	60,601.75	40,898.75	59,792.75
Property, poll, and income	47,232.32	59,569.44	39,905.05	58,806.40
Corporation, bank, etc.	493.31	1,032.31	993.70	986.35
Licenses and permits	194.00	890.50	60.00	95.50
Fines and forfeits	90.00	137.10	31.65	6.00
Grants and gifts	16,408.84	16,280.40	13,444.07	17,380.35
For expenses	16,408.84	16,280.40	13,444.07	17,380.35
For outlays	—	—	—	—
All other	—	338.13	—	53.12
Commercial	16,861.23	17,005.91	21,575.84	13,071.91
Special assessments	149.99	764.00	—	22.50
To meet expenses	149.99	764.00	—	—
To meet outlays	—	—	—	22.50
Privileges	2,208.42	3,173.75	1,967.75	4,045.68
Departmental	8,554.70	9,891.10	9,758.47	6,627.19
General government	360.00	151.53	103.95	921.68
Protection of persons and property	33.50	113.88	31.61	91.82
Health and sanitation	7.00	255.40	530.05	235.40
Highways	4,560.55	7,712.87	2,327.60	97.42
Charities	2,880.60	1,460.98	4,149.70	4,049.57
Soldiers' benefits	364.00	100.00	240.00	72.00
Schools	33.75	21.29	2,364.08	655.50
Libraries	27.26	68.15	9.32	71.62
Recreation	278.56	—	—	—
Unclassified	9.48	7.00	2.16	432.18
Public service enterprises	—	—	3,630.89	—
Electric light	—	—	—	—
Water	—	—	3,630.89	—
All other	—	—	—	—
Cemeteries	1,499.83	794.12	—	344.29
Interest	4,448.29	2,382.94	6,218.73	2,034.25
On sinking funds	—	—	1,839.06	—
On trust and investment funds	3,769.73	665.28	3,362.21	1,577.22
All other	678.56	1,717.66	1,017.46	457.03
NON-REVENUE.	\$56,603.21	\$57,950.20	\$50,344.47	\$54,658.55
Offsets to outlays	8,622.30	20,721.78	13,586.86	9,808.34
Departmental	8,622.30	20,721.78	13,586.86	9,808.34
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	32,900.00	27,700.00	15,000.00	30,000.00
Loans, general purposes	—	2,700.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	32,900.00	25,000.00	15,000.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	3,565.24	398.12	1,067.33	1,316.25
From sinking funds	—	—	—	—
All other	3,565.24	398.12	1,067.33	1,316.25
Refunds	66.20	102.79	173.28	178.00
Agency, trust, and investment	11,449.47	9,027.51	20,517.00	13,355.96
Taxes and licenses for State	2,531.50	3,813.50	2,521.79	3,371.13
Taxes for county	2,556.00	4,017.00	4,349.24	5,014.14
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,217.37	913.21	13,554.17	4,816.29
All other	144.60	283.80	91.80	154.40
RECAPITULATION.				
Revenue and offsets to outlays	\$89,902.00	\$115,975.57	\$89,597.17	\$100,206.97
Premiums	—	—	—	—
Municipal indebtedness	32,900.00	27,700.00	15,000.00	30,000.00
Transfers and refunds	3,631.44	500.91	1,240.61	1,494.25
Agency, trust, and investment	11,449.47	9,027.51	20,517.00	13,355.96
Total receipts	\$137,882.91	\$153,203.99	\$126,354.78	\$145,057.18
Balance on hand, including funds	424.82	16,366.42	17,575.63	19,014.84
GRAND TOTAL	\$138,307.73	\$168,570.41	\$143,930.41	\$164,072.02

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
Maintenance	\$81,813.75	\$95,304.65	\$74,671.51	\$76,137.13
<i>Departmental</i>	<i>79,437.66</i>	<i>94,093.91</i>	<i>73,421.73</i>	<i>75,031.00</i>
General government	3,660.43	5,680.73	3,415.32	5,820.33
Protection of persons and property	3,184.91	5,139.66	2,074.18	2,457.67
Health and sanitation	2,252.69	3,438.45	4,562.67	2,008.83
Highways	20,903.74	26,919.21	13,596.70	18,460.76
Charities	11,503.72	12,388.66	12,102.99	9,121.75
Soldiers' benefits	430.78	1,214.48	1,124.15	632.77
Schools	34,453.23	36,563.29	35,708.34	33,282.88
Libraries	1,849.38	1,508.60	299.51	1,441.36
Recreation	281.97	241.63	3.45	79.17
Pensions	—	—	—	—
Unclassified	916.81	999.20	534.42	1,725.48
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,226.63</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	1,226.63	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,376.09</i>	<i>1,210.74</i>	<i>23.15</i>	<i>1,010.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>95.18</i>
Interest	847.34	1,926.59	2,562.50	1,221.50
<i>Loans, general purposes</i>	<i>847.34</i>	<i>1,926.59</i>	<i>562.50</i>	<i>1,221.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,718.64	25,412.29	20,552.22	27,393.68
<i>Departmental</i>	<i>9,698.64</i>	<i>25,412.29</i>	<i>19,370.42</i>	<i>27,393.68</i>
General government	—	179.40	—	86.55
Protection of persons and property	—	—	—	5,160.50
Health and sanitation	—	—	—	—
Highways	9,435.96	25,072.26	18,474.42	21,605.33
Charities	138.00	—	—	—
Schools	112.50	80.63	896.00	335.37
Libraries	—	80.00	—	—
Recreation	12.18	—	—	205.93
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,181.80</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	1,181.80	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>20.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	28,900.00	31,000.00	10,000.00	33,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>6,000.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>27,900.00</i>	<i>25,000.00</i>	<i>10,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,565.24	398.12	1,067.33	1,316.25
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,565.24</i>	<i>398.12</i>	<i>1,067.33</i>	<i>1,316.25</i>
Refunds	66.20	102.79	173.28	178.00
Agency, trust, and investment	11,653.96	9,625.33	22,350.96	13,375.41
<i>Taxes and licenses for State</i>	<i>2,531.50</i>	<i>3,813.50</i>	<i>2,521.79</i>	<i>3,371.13</i>
<i>Taxes for county</i>	<i>2,556.00</i>	<i>4,017.00</i>	<i>4,349.24</i>	<i>5,014.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,421.86</i>	<i>1,511.03</i>	<i>15,388.13</i>	<i>4,835.74</i>
<i>All other</i>	<i>144.60</i>	<i>283.80</i>	<i>91.80</i>	<i>164.40</i>
RECAPITULATION.				
Maintenance and interest	\$82,661.09	\$97,231.24	\$77,234.01	\$77,358.63
Permanent debt (except from sinking funds)	1,000.00	6,000.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,718.64	25,412.29	20,552.22	27,393.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	27,900.00	25,000.00	10,000.00	30,000.00
Transfers (except to sinking funds) and refunds	3,631.44	500.91	1,240.61	1,494.25
Agency, trust, and investment	11,653.96	9,625.33	22,350.96	13,375.41
Total payments	\$136,565.13	\$163,769.77	\$131,377.80	\$152,621.97
Balance on hand, including funds	1,742.60	4,800.64	12,552.61	11,460.05
GRAND TOTAL	\$138,307.73	\$168,570.41	\$143,930.41	\$164,072.02

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
REVENUE.	\$98,470.47	\$113,257.73	\$172,797.23	\$82,560.51
General	59,038.81	101,772.41	138,702.25	68,382.69
<i>Taxes</i>	<i>50,760.65</i>	<i>86,848.67</i>	<i>131,088.83</i>	<i>47,703.98</i>
Property, poll, and income	50,059.02	85,995.11	129,330.11	46,055.30
Corporation, bank, etc.	701.63	853.56	1,758.72	1,648.68
<i>Licenses and permits</i>	<i>43.50</i>	<i>399.50</i>	<i>288.00</i>	<i>151.00</i>
<i>Fines and forfeits</i>	<i>100.00</i>	<i>122.35</i>	<i>269.05</i>	—
<i>Grants and gifts</i>	<i>8,134.66</i>	<i>14,401.89</i>	<i>6,965.43</i>	<i>20,527.71</i>
For expenses	8,134.66	14,401.89	6,965.43	20,527.71
For outlays	—	—	—	—
All other	—	—	90.94	—
Commercial	39,431.66	11,485.32	34,094.98	14,177.82
<i>Special assessments</i>	<i>692.15</i>	<i>34.00</i>	<i>144.50</i>	—
To meet expenses	692.15	34.00	144.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,106.17</i>	<i>5,516.67</i>	<i>6,781.33</i>	<i>2,217.70</i>
<i>Departmental</i>	<i>4,915.93</i>	<i>4,304.37</i>	<i>20,048.39</i>	<i>8,788.16</i>
General government	2.00	154.20	162.15	72.00
Protection of persons and property	139.42	222.81	295.62	62.35
Health and sanitation	260.71	—	198.57	—
Highways	442.94	816.25	1.60	2,910.98
Charities	2,570.44	1,366.73	5,521.57	5,575.30
Soldiers' benefits	576.00	308.00	272.00	120.00
Schools	862.60	1,000.79	13,595.65	10.00
Libraries	61.82	—	—	5.98
Recreation	—	381.20	1.23	—
Unclassified	—	54.39	—	31.55
<i>Public service enterprises</i>	<i>28,711.03</i>	—	<i>3,002.72</i>	—
Electric light	28,711.03	—	—	—
Water	—	—	3,002.72	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>860.25</i>	<i>672.15</i>
<i>Interest</i>	<i>2,006.38</i>	<i>1,630.28</i>	<i>3,257.79</i>	<i>2,499.81</i>
On sinking funds	—	—	—	—
On trust and investment funds	853.79	396.82	357.75	1,031.44
All other	1,152.59	1,233.46	2,900.04	1,468.37
NON-REVENUE.	\$31,128.91	\$62,093.00	\$54,522.27	\$34,159.55
Offsets to outlays	8,414.85	450.00	—	6,528.36
<i>Departmental</i>	<i>8,379.85</i>	<i>450.00</i>	—	<i>6,528.36</i>
<i>Public service enterprises</i>	<i>35.00</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	15,000.00	45,000.00	35,000.00	20,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>45,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	810.00	394.62	314.83	893.74
<i>From sinking funds</i>	—	—	—	—
All other	810.00	394.62	314.83	893.74
Refunds	334.37	106.59	375.76	228.75
Agency, trust, and investment	6,569.69	16,141.79	18,831.68	6,508.70
<i>Taxes and licenses for State</i>	<i>3,455.60</i>	<i>5,218.50</i>	<i>6,951.50</i>	<i>2,812.50</i>
<i>Taxes for county</i>	<i>2,693.35</i>	<i>7,722.16</i>	<i>10,679.63</i>	<i>2,800.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>148.80</i>	<i>3,201.13</i>	<i>1,175.35</i>	<i>734.80</i>
All other	272.04	—	25.20	161.40
RECAPITULATION.				
Revenue and offsets to outlays	\$106,885.32	\$113,707.73	\$172,797.23	\$89,088.87
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	45,000.00	35,000.00	20,000.00
Transfers and refunds	1,144.37	501.21	690.59	1,122.49
Agency, trust, and investment	6,569.69	16,141.79	18,831.68	6,508.70
Total receipts	\$129,599.38	\$175,350.73	\$227,319.50	\$116,720.06
Balance on hand, including funds	26,013.61	4,931.81	10,487.32	7,238.48
GRAND TOTAL	\$155,612.99	\$180,282.54	\$237,806.82	\$123,958.54

Graded According to Population of 1930 — Continued.

PAYMENTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
Maintenance	\$84,124.29	\$109,292.33	\$138,829.06	\$76,945.84
<i>Departmental</i>	<i>63,676.73</i>	<i>109,147.26</i>	<i>132,808.28</i>	<i>75,877.63</i>
General government	4,625.53	8,763.60	15,244.44	3,730.55
Protection of persons and property	5,617.64	7,318.01	13,809.72	1,961.55
Health and sanitation	1,292.69	2,899.58	4,693.37	1,655.77
Highways	11,420.43	26,517.27	20,025.23	15,249.23
Charities	8,349.45	17,692.22	19,256.84	16,977.64
Soldiers' benefits	3,503.72	1,123.89	1,477.12	1,482.36
Schools	25,401.75	41,725.34	53,903.97	32,941.93
Libraries	1,272.56	800.00	355.79	892.19
Recreation	79.49	1,401.70	1,537.52	378.66
Pensions	—	—	—	—
Unclassified	2,113.47	905.65	2,504.28	607.75
<i>Public service enterprises</i>	<i>20,447.56</i>	<i>—</i>	<i>4,666.88</i>	<i>—</i>
Electric light	20,447.56	—	—	—
Water	—	—	4,666.88	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>145.07</i>	<i>1,353.90</i>	<i>1,068.21</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	340.84	4,354.60	9,663.12	749.19
<i>Loans, general purposes</i>	<i>300.84</i>	<i>4,354.60</i>	<i>7,038.12</i>	<i>749.19</i>
<i>Loans, public service enterprises</i>	<i>40.00</i>	<i>—</i>	<i>2,625.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,428.19	4,344.12	5,379.22	10,773.28
<i>Departmental</i>	<i>17,226.60</i>	<i>4,344.12</i>	<i>3,797.52</i>	<i>10,773.28</i>
General government	266.44	444.75	—	—
Protection of persons and property	—	—	164.19	—
Health and sanitation	10.61	807.82	—	—
Highways	16,641.10	2,810.55	354.32	8,500.00
Charities	—	—	—	—
Schools	308.45	81.00	3,212.86	2,273.28
Libraries	—	200.00	66.15	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,201.59</i>	<i>—</i>	<i>1,581.70</i>	<i>—</i>
Electric light	1,201.59	—	—	—
Water	—	—	1,581.70	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	16,000.00	33,000.00	48,000.00	20,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>8,000.00</i>	<i>13,000.00</i>	<i>800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	810.00	394.62	314.83	893.74
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>810.00</i>	<i>394.62</i>	<i>314.83</i>	<i>893.74</i>
Refunds	334.37	106.59	375.76	228.75
Agency, trust, and investment	6,573.48	16,133.07	18,866.58	6,873.58
<i>Taxes and licenses for State</i>	<i>3,455.60</i>	<i>5,218.50</i>	<i>6,951.50</i>	<i>2,812.60</i>
<i>Taxes for county</i>	<i>2,693.55</i>	<i>7,722.16</i>	<i>10,679.63</i>	<i>2,800.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>152.59</i>	<i>3,192.41</i>	<i>1,210.25</i>	<i>1,099.68</i>
<i>All other</i>	<i>272.04</i>	<i>—</i>	<i>25.30</i>	<i>161.40</i>
RECAPITULATION.				
Maintenance and interest	\$84,465.13	\$113,646.93	\$148,492.18	\$77,695.03
Permanent debt (except from sinking funds)	1,000.00	8,000.00	13,000.00	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,428.19	4,344.12	5,379.22	10,773.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	25,000.00	35,000.00	20,000.00
Transfers (except to sinking funds) and refunds	1,144.37	501.21	690.59	1,122.49
Agency, trust, and investment	6,573.48	16,133.07	18,866.58	6,873.58
Total payments	\$126,611.17	\$167,625.33	\$221,428.57	\$117,264.38
Balance on hand, including funds	29,001.82	12,657.21	16,378.25	6,694.16
GRAND TOTAL	\$155,612.99	\$180,282.54	\$237,806.82	\$123,958.54

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
REVENUE.	\$142,071.90	\$99,974.03	\$130,690.29	\$98,852.67
General	128,114.39	83,579.41	113,973.95	84,883.22
Taxes	123,444.10	61,165.23	103,096.35	62,878.22
Property, poll, and income	120,614.35	58,032.65	96,427.55	61,660.95
Corporation, bank, etc.	2,829.75	3,132.58	6,668.80	1,217.27
Licenses and permits	47.00	84.60	102.00	115.00
Fines and forfeits	69.00	—	59.00	130.00
Grants and gifts	4,554.29	22,329.68	10,716.60	21,770.00
For expenses	4,554.29	16,829.68	10,716.60	16,770.00
For outlays	—	5,500.00	—	5,000.00
All other	—	—	—	—
Commercial	13,957.51	16,394.62	16,716.34	13,969.45
Special assessments	—	69.88	388.06	160.12
To meet expenses	—	59.88	388.06	160.12
To meet outlays	—	—	—	—
Privileges	5,016.58	2,737.83	3,960.55	3,725.08
Departmental	6,619.36	8,934.85	2,478.25	7,666.22
General government	257.50	491.50	3.15	337.79
Protection of persons and property	31.07	261.13	38.00	212.64
Health and sanitation	—	140.90	404.71	—
Highways	60.00	3,000.00	733.47	2,997.86
Charities	2,902.36	3,206.82	1,153.82	1,539.21
Soldiers' benefits	—	240.00	120.00	—
Schools	1,977.94	894.16	—	2,565.69
Libraries	—	78.67	6.25	3.00
Recreation	103.45	621.67	—	—
Unclassified	287.04	—	18.85	—
Public service enterprises	437.87	—	8,309.46	—
Electric light	—	—	—	—
Water	437.87	—	8,309.46	—
All other	—	—	—	—
Cemeteries	188.00	1,199.73	260.54	347.48
Interest	2,746.70	3,462.33	1,319.48	2,090.55
On sinking funds	—	—	—	—
On trust and investment funds	673.00	1,691.79	929.85	89.69
All other	2,072.70	1,770.54	389.63	2,000.86
NON-REVENUE.	\$195,892.86	\$90,444.16	\$72,597.61	\$80,421.73
Offsets to outlays	31,388.49	10,602.79	8,497.71	10,897.33
Departmental	31,388.49	10,602.79	8,497.71	10,897.33
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	141,194.56	64,477.42	51,000.00	60,000.00
Loans, general purposes	15,000.00	—	—	—
Loans, public service enterprises	—	—	1,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	120,000.00	64,000.00	50,000.00	60,000.00
Unpaid warrants or orders, current year	6,194.56	477.42	—	—
Premiums	—	—	—	—
Transfers	958.58	—	3,020.89	245.13
From sinking funds	—	—	—	—
All other	958.58	—	3,020.89	245.13
Refunds	660.75	293.98	253.27	169.97
Agency, trust, and investment	21,690.48	15,069.97	9,825.74	9,109.30
Taxes and licenses for State	7,917.95	4,251.91	4,862.00	4,186.50
Taxes for county	12,690.28	3,611.04	2,783.39	3,611.04
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	779.25	6,874.02	2,180.35	905.56
All other	303.00	333.00	—	406.20
RECAPITULATION.				
Revenue and offsets to outlays	\$173,460.39	\$110,576.82	\$139,188.00	\$109,750.00
Premiums	—	—	—	—
Municipal indebtedness	141,194.56	64,477.42	51,000.00	60,000.00
Transfers and refunds	1,619.33	293.98	3,274.16	415.10
Agency, trust, and investment	21,690.48	15,069.97	9,825.74	9,109.30
Total receipts	\$337,964.76	\$190,418.19	\$203,287.90	\$179,274.40
Balance on hand, including funds	11,385.94	10,687.48	15,500.34	10,864.38
GRAND TOTAL	\$349,350.70	\$201,105.67	\$218,788.24	\$190,138.78

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
Maintenance	\$125,634.97	\$90,960.71	\$91,298.91	\$83,023.72
<i>Departmental</i>	<i>122,535.46</i>	<i>89,225.80</i>	<i>83,193.26</i>	<i>81,205.67</i>
General government	9,748.83	5,974.58	4,323.73	7,573.52
Protection of persons and property	9,497.16	4,163.67	8,974.57	4,180.10
Health and sanitation	10,177.83	4,304.69	4,031.01	2,052.17
Highways	26,397.93	23,531.78	22,792.55	22,436.81
Charities	12,273.03	11,410.01	4,195.52	6,051.33
Soldiers' benefits	375.10	390.84	357.50	1,294.36
Schools	48,188.50	34,092.72	36,276.01	35,041.24
Libraries	3,000.00	1,902.89	778.65	594.64
Recreation	1,524.00	2,024.62	487.86	4.52
Pensions	—	—	—	—
Unclassified	1,353.08	1,430.00	975.86	1,976.98
<i>Public service enterprises</i>	<i>81.46</i>	<i>—</i>	<i>7,409.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	81.46	—	7,409.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,018.05</i>	<i>1,734.91</i>	<i>696.65</i>	<i>1,818.05</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,461.50	2,567.59	7,207.03	2,689.59
<i>Loans, general purposes</i>	<i>6,461.50</i>	<i>2,567.59</i>	<i>6,558.21</i>	<i>2,689.59</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>648.82</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	52,419.63	20,888.75	22,440.26	30,969.09
<i>Departmental</i>	<i>52,185.63</i>	<i>20,798.95</i>	<i>19,637.24</i>	<i>30,088.72</i>
General government	—	23.54	—	—
Protection of persons and property	310.40	—	—	1,487.68
Health and sanitation	1,024.14	278.95	100.00	968.43
Highways	50,851.09	12,000.00	19,537.24	21,616.76
Charities	—	—	—	—
Schools	—	901.94	—	960.97
Libraries	—	52.23	—	55.00
Recreation	—	2,042.29	—	4,999.88
Unclassified	—	5,500.00	—	—
<i>Public service enterprises</i>	<i>234.00</i>	<i>—</i>	<i>2,803.02</i>	<i>—</i>
Electric light	—	—	—	—
Water	234.00	—	2,803.02	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>89.80</i>	<i>—</i>	<i>880.37</i>
Municipal indebtedness	138,000.00	61,151.32	70,040.00	62,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,000.00</i>	<i>3,000.00</i>	<i>20,040.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>57,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>1,151.32</i>	<i>—</i>	<i>—</i>
Transfers	958.58	—	3,020.89	245.13
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>958.58</i>	<i>—</i>	<i>3,020.89</i>	<i>245.13</i>
Refunds	660.75	293.98	253.27	169.97
Agency, trust, and investment	21,204.90	14,680.73	8,210.90	9,149.35
<i>Taxes and licenses for State</i>	<i>7,917.95</i>	<i>4,251.91</i>	<i>4,862.00</i>	<i>4,186.50</i>
<i>Taxes for county</i>	<i>12,690.28</i>	<i>3,611.04</i>	<i>2,783.39</i>	<i>3,611.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>293.67</i>	<i>6,484.78</i>	<i>565.51</i>	<i>945.61</i>
<i>All other</i>	<i>303.00</i>	<i>333.00</i>	<i>—</i>	<i>406.20</i>
RECAPITULATION.				
Maintenance and interest	\$132,096.47	\$93,528.30	\$98,505.94	\$85,713.31
Permanent debt (except from sinking funds)	18,000.00	3,000.00	20,040.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	52,419.63	20,888.75	22,440.26	30,969.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	120,000.00	58,151.32	50,000.00	60,000.00
Transfers (except to sinking funds) and refunds	1,619.33	293.98	3,274.16	415.10
Agency, trust, and investment	21,204.90	14,680.73	8,210.90	9,149.35
Total payments	\$345,340.33	\$190,543.08	\$202,471.26	\$188,246.85
Balance on hand, including funds	4,010.37	10,562.59	16,316.98	1,891.93
GRAND TOTAL	\$349,350.70	\$201,105.67	\$218,788.24	\$190,138.78

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
REVENUE.	\$106,420.04	\$61,009.84	\$168,580.54	\$69,276.49
General	65,081.27	53,979.33	148,830.39	61,035.47
<i>Taxes</i>	<i>51,764.35</i>	<i>39,636.11</i>	<i>142,270.79</i>	<i>44,237.90</i>
Property, poll, and income	49,814.43	37,830.68	140,263.53	42,082.99
Corporation, bank, etc.	1,949.92	1,805.43	2,007.26	1,554.99
<i>Licenses and permits</i>	<i>113.50</i>	<i>35.00</i>	<i>340.50</i>	<i>72.00</i>
<i>Fines and forfeits</i>	<i>495.00</i>	<i>150.00</i>	<i>211.25</i>	<i>73.89</i>
<i>Grants and gifts</i>	<i>12,708.42</i>	<i>14,158.22</i>	<i>6,007.85</i>	<i>16,642.18</i>
For expenses	12,708.42	13,328.22	6,007.85	16,642.18
For outlays	—	830.00	—	—
All other	—	—	—	9.50
Commercial	41,338.77	7,030.51	19,750.15	8,241.02
<i>Special assessments</i>	<i>53.60</i>	—	—	<i>163.00</i>
To meet expenses	53.60	—	—	163.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,582.30</i>	<i>1,933.72</i>	<i>5,609.79</i>	<i>2,471.11</i>
<i>Departmental</i>	<i>9,380.69</i>	<i>2,886.51</i>	<i>5,888.41</i>	<i>4,098.70</i>
General government	562.05	33.05	282.00	589.95
Protection of persons and property	208.76	23.10	97.25	101.12
Health and sanitation	621.13	—	417.94	—
Highways	1,199.44	892.30	37.00	1,136.00
Charities	6,156.88	1,777.36	4,274.32	1,977.00
Soldiers' benefits	480.00	133.50	563.90	291.50
Schools	26.00	27.20	216.00	—
Libraries	46.50	—	—	3.00
Recreation	77.73	—	—	—
Unclassified	2.20	—	—	.13
<i>Public service enterprises</i>	<i>25,872.94</i>	—	—	—
Electric light	25,872.94	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>718.41</i>	<i>1,190.00</i>	<i>2,708.50</i>	<i>611.40</i>
<i>Interest</i>	<i>2,750.83</i>	<i>1,020.28</i>	<i>5,543.45</i>	<i>896.81</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,537.99	500.00	2,412.31	127.34
All other	1,192.84	520.28	3,131.14	769.47
NON-REVENUE.	\$56,918.35	\$53,781.95	\$177,205.46	\$66,499.79
Offsets to outlays	—	10,281.18	—	—
<i>Departmental</i>	—	<i>10,281.18</i>	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	49,200.00	35,000.00	115,000.00	60,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>49,200.00</i>	<i>35,000.00</i>	<i>115,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	697.56	600.00	546.06	48.85
<i>From sinking funds</i>	—	—	—	—
All other	697.56	600.00	546.06	48.85
Refunds	154.41	331.25	149.18	34.21
Agency, trust, and investment	6,866.38	7,569.52	61,510.22	6,416.73
<i>Taxes and licenses for State</i>	<i>3,077.50</i>	<i>2,707.00</i>	<i>9,916.50</i>	<i>2,950.50</i>
<i>Taxes for county</i>	<i>2,507.60</i>	<i>4,115.77</i>	<i>12,306.76</i>	<i>2,216.86</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,147.46</i>	<i>718.55</i>	<i>39,186.96</i>	<i>1,112.57</i>
All other	133.82	28.20	100.00	136.80
RECAPITULATION.				
Revenue and offsets to outlays	\$106,420.04	\$71,291.02	\$168,580.54	\$69,276.49
Premiums	—	—	—	—
Municipal indebtedness	49,200.00	35,000.00	115,000.00	60,000.00
Transfers and refunds	851.97	931.25	695.24	83.06
Agency, trust, and investment	6,866.38	7,569.52	61,510.22	6,416.73
Total receipts	\$163,338.39	\$114,791.79	\$345,786.00	\$135,776.28
Balance on hand, including funds	20,919.35	4,035.35	9,681.78	37,824.88
GRAND TOTAL	\$184,257.74	\$118,827.14	\$355,467.78	\$173,601.16

Graded According to Population of 1930 — Continued.

PAYMENTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
Maintenance	\$91,696.40	\$66,196.61	\$141,626.88	\$73,700.24
<i>Departmental</i>	67,799.26	64,959.85	134,134.16	73,031.04
General government	5,335.96	4,171.14	11,031.19	3,536.42
Protection of persons and property	4,508.84	248.03	16,182.34	4,393.06
Health and sanitation	2,227.31	1,333.75	7,390.73	2,706.45
Highways	12,628.20	12,980.95	31,164.60	15,825.14
Charities	13,015.89	15,993.93	17,274.52	12,506.25
Soldiers' benefits	908.00	3,905.05	1,195.65	1,377.65
Libraries	25,867.87	25,759.35	45,783.68	31,410.69
Recreation	1,348.62	281.46	1,548.06	419.75
Pensions	848.37	3.51	328.86	3.57
Unclassified	—	—	—	—
<i>Public service enterprises</i>	1,110.20	282.18	2,234.53	852.06
Electric light	23,577.70	—	—	—
Water	22,577.70	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,292.31	1,237.26	7,492.72	669.20
<i>Administration of trust funds</i>	27.13	—	—	—
Interest	2,800.96	2,565.00	6,737.95	2,906.00
<i>Loans, general purposes</i>	2,800.96	2,565.00	6,737.95	2,906.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	12,876.80	13,621.23	2,724.46	—
<i>Departmental</i>	7,961.87	13,608.23	2,724.46	—
General government	—	—	—	—
Protection of persons and property	6,647.46	—	—	—
Health and sanitation	8.41	—	—	—
Highways	1,305.50	13,608.23	2,604.46	—
Charities	—	—	—	—
Schools	—	—	120.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	3,268.41	—	—	—
Electric light	3,268.41	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,647.02	13.00	—	—
Municipal indebtedness	51,200.00	23,700.00	134,000.00	68,300.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	2,000.00	3,000.00	9,000.00	3,300.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	49,200.00	20,700.00	125,000.00	65,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	697.56	600.00	546.06	48.85
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	697.56	600.00	546.06	48.85
Refunds	154.41	331.25	149.18	34.21
Agency, trust, and investment	7,867.65	7,668.52	63,386.47	6,402.31
<i>Taxes and licenses for State</i>	3,077.60	2,707.00	9,916.50	2,950.60
<i>Taxes for county</i>	2,507.60	4,115.77	12,306.76	2,216.86
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,148.73	817.55	41,063.21	1,234.95
<i>All other</i>	133.82	28.20	100.00	—
RECAPITULATION.				
Maintenance and interest	\$94,497.36	\$68,761.61	\$148,364.83	\$76,606.24
Permanent debt (except from sinking funds)	2,000.00	3,000.00	9,000.00	3,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,876.80	13,621.23	2,724.46	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	49,200.00	20,700.00	125,000.00	65,000.00
Transfers (except to sinking funds) and refunds	851.97	931.25	695.24	83.06
Agency, trust, and investment	7,867.65	7,668.52	63,386.47	6,402.31
Total payments	\$167,293.78	\$114,682.61	\$349,171.00	\$151,391.61
Balance on hand, including funds	16,963.96	4,144.53	6,296.78	22,209.65
GRAND TOTAL	\$184,257.74	\$118,827.14	\$355,467.78	\$173,601.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
REVENUE.	\$193,072.09	\$62,909.31	\$141,335.86	\$275,589.20
General	168,452.91	55,439.96	112,090.89	193,883.14
Taxes	163,269.49	39,426.98	105,825.09	186,117.40
Property, poll, and income	160,614.51	38,612.08	103,794.23	184,473.73
Corporation, bank, etc.	2,654.98	814.90	2,030.86	1,643.67
Licenses and permits	132.00	19.00	187.50	559.00
Fines and forfeits	316.00	156.53	—	66.80
Grants and gifts	4,735.42	15,858.45	5,768.28	7,139.94
For expenses	4,735.42	15,858.45	5,168.28	5,639.94
For outlays	—	—	600.00	1,500.00
All other	—	—	310.02	—
Commercial	24,619.18	7,469.35	29,244.97	81,706.06
Special assessments	1,583.77	—	—	8,653.84
To meet expenses	1,583.77	—	—	1,082.38
To meet outlays	—	—	—	7,571.46
Privileges	3,815.87	3,440.84	4,500.05	7,814.82
Departmental	4,466.17	3,384.14	8,556.78	10,136.45
General government	68.70	2.00	74.25	654.65
Protection of persons and property	29.62	31.55	579.94	415.40
Health and sanitation	290.34	1.00	3,951.31	364.92
Highways	13.94	933.00	55.95	29.71
Charities	1,911.22	1,671.13	2,965.18	7,530.58
Soldiers' benefits	20.00	240.00	240.00	767.55
Schools	1,908.32	432.00	870.05	290.54
Libraries	104.91	73.46	—	58.10
Recreation	31.00	—	120.10	—
Unclassified	87.12	—	—	25.00
Public service enterprises	12,111.42	—	13,960.21	51,399.99
Electric light	—	—	—	—
Water	12,111.42	—	13,911.73	51,399.99
All other	—	—	48.48	—
Cemeteries	315.00	25.05	—	294.85
Interest	2,327.95	619.32	1,927.93	3,406.11
On sinking funds	—	—	—	—
On trust and investment funds	370.56	408.44	42.50	242.31
All other	1,957.39	210.88	1,885.43	3,163.80
NON-REVENUE.	\$135,913.18	\$15,802.66	\$46,494.68	\$291,184.05
Offsets to outlays	—	4,997.32	61.00	1,545.51
Departmental	—	4,997.32	61.00	400.00
Public service enterprises	—	—	—	1,145.51
Cemeteries	—	—	—	—
Municipal indebtedness	120,000.00	—	30,000.00	265,005.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	25,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	120,000.00	—	30,000.00	240,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	5.00
Transfers	—	—	—	116.72
From sinking funds	—	—	—	—
All other	—	—	—	116.72
Refunds	226.76	553.67	152.77	377.36
Agency, trust, and investment	15,686.42	10,251.67	16,280.91	24,139.46
Taxes and licenses for State	8,272.00	2,784.50	7,171.00	10,017.50
Taxes for county	7,244.18	3,944.28	8,809.05	12,565.85
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	74.84	3,522.89	20.06	536.46
All other	95.40	—	280.80	1,019.65
RECAPITULATION.				
Revenue and offsets to outlays	\$193,072.09	\$67,906.63	\$141,396.86	\$277,134.71
Premiums	—	—	—	5.00
Municipal indebtedness	120,000.00	—	30,000.00	265,000.00
Transfers and refunds	226.76	553.67	152.77	494.08
Agency, trust, and investment	15,686.42	10,251.67	16,280.91	24,139.46
Total receipts	\$328,985.27	\$78,711.97	\$187,830.54	\$566,773.25
Balance on hand, including funds	6,764.19	15,451.78	37,465.15	12,095.69
GRAND TOTAL	\$335,749.46	\$94,163.75	\$225,295.69	\$578,868.94

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
Maintenance	\$167,293.24	\$62,013.61	\$118,221.05	\$172,385.53
<i>Departmental</i>	<i>154,813.25</i>	<i>61,957.16</i>	<i>106,070.75</i>	<i>160,450.67</i>
General government	13,020.77	2,875.74	9,206.51	16,471.54
Protection of persons and property	33,957.67	847.04	7,406.79	31,747.73
Health and sanitation	15,374.84	1,432.59	16,087.86	17,066.49
Highways	27,854.07	15,224.09	18,454.56	33,522.96
Charities	7,481.79	8,428.89	13,240.54	16,066.08
Soldiers' benefits	887.50	240.00	690.60	664.55
Schools	40,839.54	29,563.86	37,166.35	41,176.04
Libraries	3,805.93	1,906.27	600.00	1,200.11
Recreation	3,549.35	79.44	1,196.22	214.64
Pensions	1,929.50	—	230.21	—
Unclassified	6,112.29	1,359.24	1,791.11	2,320.53
<i>Public service enterprises</i>	<i>10,020.13</i>	<i>—</i>	<i>12,060.87</i>	<i>11,147.96</i>
Electric light	—	—	—	—
Water	10,020.13	—	11,987.39	11,147.96
All other	—	—	63.48	—
<i>Cemeteries</i>	<i>2,459.86</i>	<i>56.45</i>	<i>99.43</i>	<i>786.90</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	14,247.18	4.60	2,666.00	34,848.33
<i>Loans, general purposes</i>	<i>7,454.79</i>	<i>4.60</i>	<i>1,241.00</i>	<i>7,438.33</i>
<i>Loans, public service enterprises</i>	<i>6,792.39</i>	<i>—</i>	<i>1,425.00</i>	<i>27,410.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,721.65	7,952.51	5,183.71	34,875.49
<i>Departmental</i>	<i>6,664.39</i>	<i>7,952.51</i>	<i>5,183.71</i>	<i>4,299.48</i>
General government	144.00	—	—	1,000.00
Protection of persons and property	666.50	—	—	1,236.98
Health and sanitation	98.77	—	91.42	—
Highways	4,246.00	6,998.21	2,637.20	1,352.50
Charities	—	—	—	—
Schools	1,024.21	954.30	2,405.09	35.00
Libraries	—	—	—	—
Recreation	484.91	—	50.00	675.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,071.95</i>	<i>—</i>	<i>—</i>	<i>30,576.01</i>
Electric light	—	—	—	—
Water	1,071.95	—	—	30,576.01
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,985.31</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	125,000.24	205.00	46,000.00	283,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,000.24</i>	<i>—</i>	<i>16,000.00</i>	<i>48,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>205.00</i>	<i>30,000.00</i>	<i>235,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	116.72
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>116.72</i>
Refunds	226.76	553.67	152.77	377.36
Agency, trust, and investment	16,056.98	10,237.18	16,303.35	24,281.70
<i>Taxes and licenses for State</i>	<i>8,272.00</i>	<i>2,784.60</i>	<i>7,171.00</i>	<i>10,017.50</i>
<i>Taxes for county</i>	<i>7,244.18</i>	<i>3,944.28</i>	<i>8,809.05</i>	<i>12,665.85</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>445.40</i>	<i>3,508.40</i>	<i>42.50</i>	<i>706.30</i>
<i>All other</i>	<i>95.40</i>	<i>—</i>	<i>280.80</i>	<i>992.05</i>
RECAPITULATION.				
Maintenance and interest	\$181,540.42	\$62,018.21	\$120,887.05	\$207,233.86
Permanent debt (except from sinking funds)	15,000.24	—	16,000.00	48,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,721.65	7,952.51	5,183.71	34,875.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,000.00	205.00	30,000.00	235,000.00
Transfers (except to sinking funds) and refunds	226.76	553.67	152.77	494.08
Agency, trust, and investment	16,056.98	10,237.18	16,303.35	24,281.70
Total payments	\$333,546.05	\$80,966.57	\$188,526.88	\$550,385.13
Balance on hand, including funds	2,203.41	13,197.18	36,768.81	28,483.81
GRAND TOTAL	\$335,749.46	\$94,163.75	\$225,295.69	\$578,868.94

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
REVENUE.	\$97,147.89	\$83,183.95	\$50,999.14	\$67,930.05
General	87,608.29	71,269.49	43,333.71	59,687.09
Taxes	74,224.79	61,497.16	27,365.25	47,753.15
Property, poll, and income	73,060.33	57,896.68	27,091.98	47,258.19
Corporation, bank, etc.	1,164.46	3,600.48	273.27	494.96
Licenses and permits	227.28	176.50	91.00	133.00
Fines and forfeits	119.50	299.16	15.00	165.00
Grants and gifts	13,036.72	3,296.67	15,831.76	11,635.94
For expenses	13,036.72	9,296.67	15,831.76	11,635.94
For outlays	—	—	—	—
All other	—	—	30.70	—
Commercial	9,539.60	11,914.46	7,665.43	8,242.96
Special assessments	14.60	288.51	113.00	101.70
To meet expenses	14.50	101.05	113.00	101.70
To meet outlays	—	187.46	—	—
Privileges	4,032.19	2,790.71	2,454.67	1,661.28
Departmental	3,684.22	3,776.67	4,812.53	4,845.08
General government	180.15	247.05	—	19.65
Protection of persons and property	244.67	41.01	381.51	77.62
Health and sanitation	—	—	—	—
Highways	10.00	—	1,650.00	—
Charities	2,610.95	3,211.97	2,485.00	3,670.89
Soldiers' benefits	—	—	—	558.00
Schools	396.80	60.04	296.02	502.35
Libraries	41.65	16.60	—	16.57
Recreation	—	—	—	—
Unclassified	200.00	200.00	—	—
Public service enterprises	—	3,997.05	—	—
Electric light	—	—	—	—
Water	—	3,997.05	—	—
All other	—	—	—	—
Cemeteries	587.75	—	—	—
Interest	1,420.94	1,061.52	285.23	1,634.90
On sinking funds	—	—	—	—
On trust and investment funds	468.13	33.08	8.77	364.21
All other	952.81	1,028.44	276.46	1,270.69
NON-REVENUE.	\$111,333.59	\$48,685.35	\$21,561.67	\$69,292.16
Offsets to outlays	3,099.54	11,054.69	—	27.47
Departmental	3,099.54	11,054.69	—	27.47
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	95,577.00	33,088.75	15,000.00	60,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	30,000.00	15,000.00	60,000.00
Unpaid warrants or orders, current year	5,577.00	3,088.75	—	—
Premiums	—	—	—	—
Transfers	1,254.80	—	—	97.00
From sinking funds	—	—	—	—
All other	1,254.80	—	—	97.00
Refunds	139.89	38.54	57.80	350.44
Agency, trust, and investment	11,262.36	4,503.37	6,503.87	8,817.25
Taxes and licenses for State	5,218.00	2,907.50	2,491.50	2,114.50
Taxes for county	4,457.96	1,581.47	2,720.44	1,578.86
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,313.40	—	859.33	5,123.89
All other	273.00	14.40	432.60	—
RECAPITULATION.				
Revenue and offsets to outlays	\$100,247.43	\$94,238.64	\$50,999.14	\$67,957.52
Premiums	—	—	—	—
Municipal indebtedness	95,577.00	33,088.75	15,000.00	60,000.00
Transfers and refunds	1,394.69	38.54	57.80	447.44
Agency, trust, and investment	11,262.36	4,503.37	6,503.87	8,817.25
Total receipts	\$208,481.48	\$131,869.30	\$72,560.81	\$137,222.21
Balance on hand, including funds	6,463.19	12,319.71	13,130.23	9,573.46
GRAND TOTAL	\$214,944.67	\$144,189.01	\$85,691.04	\$146,795.67

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
Maintenance	\$85,755.31	\$69,513.34	\$51,784.13	\$59,232.51
<i>Departmental</i>	<i>84,846.06</i>	<i>66,141.91</i>	<i>51,784.13</i>	<i>59,222.05</i>
General government	8,353.56	4,013.24	2,470.67	4,191.04
Protection of persons and property	14,270.26	5,786.96	2,326.77	2,515.78
Health and sanitation	1,466.57	1,571.79	1,621.96	1,314.07
Highways	12,863.47	14,824.79	11,055.35	13,313.48
Charities	4,859.57	11,645.14	5,676.00	9,626.49
Soldiers' benefits	146.00	47.29	688.04	1,826.87
Schools	40,536.39	25,086.41	26,810.16	24,964.52
Libraries	1,032.52	872.10	799.82	704.87
Recreation	619.02	497.15	53.46	11.42
Pensions	—	—	—	—
Unclassified	697.70	1,797.04	281.90	753.51
<i>Public service enterprises</i>	<i>—</i>	<i>3,371.43</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,371.43	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>910.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.46</i>
Interest	4,482.67	1,989.71	433.34	1,595.56
<i>Loans, general purposes</i>	<i>4,482.67</i>	<i>1,541.71</i>	<i>433.34</i>	<i>1,595.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>448.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,775.70	14,647.52	4,086.53	1,305.28
<i>Departmental</i>	<i>3,775.70</i>	<i>14,647.52</i>	<i>4,086.53</i>	<i>1,305.28</i>
General government	125.00	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	15.36	—	—	6.58
Highways	2,911.96	14,567.52	3,690.38	981.04
Charities	—	—	—	—
Schools	723.38	80.00	396.15	217.66
Libraries	—	—	—	—
Recreation	—	—	—	100.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	100,593.84	51,156.01	15,000.00	68,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,000.00</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>40,000.00</i>	<i>15,000.00</i>	<i>68,000.00</i>
<i>Warrants or orders, previous years</i>	<i>6,593.84</i>	<i>5,156.01</i>	<i>—</i>	<i>—</i>
Transfers	1,254.80	—	—	97.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,254.80</i>	<i>—</i>	<i>—</i>	<i>97.00</i>
Refunds	139.89	38.54	57.80	350.44
Agency, trust, and investment	12,250.11	4,503.37	6,512.64	8,973.27
<i>Taxes and licenses for State</i>	<i>5,218.00</i>	<i>2,907.50</i>	<i>2,491.50</i>	<i>2,114.50</i>
<i>Taxes for county</i>	<i>4,457.96</i>	<i>1,581.47</i>	<i>2,720.44</i>	<i>1,578.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,301.15</i>	<i>—</i>	<i>868.10</i>	<i>5,279.91</i>
<i>All other</i>	<i>273.00</i>	<i>14.40</i>	<i>432.60</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$90,237.98	\$71,503.05	\$52,217.47	\$60,828.07
Permanent debt (except from sinking funds)	9,000.00	6,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,775.70	14,647.52	4,086.53	1,305.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	91,593.84	45,156.01	15,000.00	68,000.00
Transfers (except to sinking funds) and refunds	1,394.69	38.54	57.80	447.44
Agency, trust, and investment	12,250.11	4,503.37	6,512.64	8,973.27
Total payments	\$208,252.32	\$141,848.49	\$77,874.44	\$139,554.06
Balance on hand, including funds	6,692.35	2,340.52	7,816.60	7,241.61
GRAND TOTAL	\$214,944.67	\$144,189.01	\$85,691.04	\$146,795.67

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
REVENUE.	\$98,001.98	\$135,865.72	\$79,977.23	\$81,457.21
General	65,001.58	103,277.13	69,336.16	70,918.66
Taxes	53,676.82	96,885.29	56,358.79	56,494.07
Property, poll, and income	52,284.19	95,220.49	54,936.01	54,403.78
Corporation, bank, etc.	1,392.63	1,664.80	1,422.78	2,090.29
Licenses and permits	56.00	154.00	199.50	133.00
Fines and forfeits	50.00	104.20	50.00	150.45
Grants and gifts	11,218.76	6,133.64	12,727.87	14,141.14
For expenses	11,218.76	6,133.64	12,727.87	14,141.14
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	33,000.40	32,588.59	10,641.07	10,538.55
Special assessments	15.00	—	1,318.42	465.61
To meet expenses	15.00	—	1,318.42	465.61
To meet outlays	—	—	—	—
Privileges	3,589.83	3,538.31	3,629.99	4,286.73
Departmental	28,857.70	6,639.33	4,490.17	4,451.19
General government	135.00	185.64	14.35	4.90
Protection of persons and property	26.02	201.91	89.48	38.65
Health and sanitation	—	67.86	—	7.86
Highways	2,448.45	100.00	—	—
Charities	2,180.03	2,038.67	3,507.85	3,163.80
Soldiers' benefits	50.00	250.00	590.00	616.00
Schools	23,916.50	3,741.25	272.50	579.18
Libraries	—	54.00	13.66	—
Recreation	—	—	—	—
Unclassified	101.70	—	2.33	40.80
Public service enterprises	—	20,550.50	—	—
Electric light	—	—	—	—
Water	—	20,550.50	—	—
All other	—	—	—	—
Cemeteries	—	1,481.75	—	70.55
Interest	537.87	378.70	1,202.49	1,264.47
On sinking funds	—	—	—	—
On trust and investment funds	146.14	48.15	—	395.10
All other	391.73	330.55	1,202.49	869.37
NON-REVENUE.	\$17,913.16	\$109,628.35	\$80,717.50	\$73,680.89
Offsets to outlays	6,000.00	23,051.55	12,852.56	—
Departmental	6,000.00	23,051.55	12,852.56	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	60,000.00	61,200.00	65,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	60,000.00	61,200.00	65,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	32.66	35.00	—	357.00
From sinking funds	—	—	—	—
All other	32.66	35.00	—	357.00
Refunds	259.51	320.99	48.77	577.24
Agency, trust, and investment	11,620.99	26,220.81	6,616.17	7,746.65
Taxes and licenses for State	4,524.64	8,271.85	3,610.00	3,440.00
Taxes for county	7,088.96	16,635.56	2,971.97	3,886.35
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7.39	1,313.40	—	420.30
All other	—	—	34.20	—
RECAPITULATION.				
Revenue and offsets to outlays	\$104,001.98	\$158,917.27	\$92,829.79	\$81,457.21
Premiums	—	—	—	—
Municipal indebtedness	—	60,000.00	61,200.00	65,000.00
Transfers and refunds	292.17	355.99	48.77	934.24
Agency, trust, and investment	11,620.99	26,220.81	6,616.17	7,746.65
Total receipts	\$115,915.14	\$245,494.07	\$160,694.73	\$155,138.10
Balance on hand, including funds	13,246.36	41,980.23	674.00	11,074.24
GRAND TOTAL	\$129,161.50	\$287,474.30	\$161,368.73	\$166,212.34

Graded According to Population of 1930 — Continued.

PAYMENTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
Maintenance	\$89,502.04	\$92,044.28	\$70,334.43	\$79,119.35
Departmental	89,502.04	80,084.74	70,334.43	78,850.27
General government	4,574.10	7,742.45	4,395.05	5,216.73
Protection of persons and property	2,081.24	13,240.28	6,328.27	4,713.96
Health and sanitation	2,382.63	4,862.34	2,523.12	4,141.03
Highways	22,406.53	15,646.74	16,290.14	19,469.48
Charities	5,208.03	6,718.23	9,821.32	10,127.95
Soldiers' benefits	71.00	550.00	914.74	1,429.09
Schools	50,712.86	29,137.21	28,463.12	32,366.52
Libraries	1,226.20	1,026.49	650.09	289.33
Recreation	379.58	734.95	72.22	278.05
Pensions	—	—	—	—
Unclassified	459.87	426.05	876.36	818.13
Public service enterprises	—	9,401.08	—	—
Electric light	—	—	—	—
Water	—	9,401.08	—	—
All other	—	—	—	—
Cemeteries	—	2,558.46	—	269.08
Administration of trust funds	—	—	—	—
Interest	—	8,456.04	2,962.01	3,519.09
Loans, general purposes	—	6,496.04	2,962.01	3,519.09
Loans, public service enterprises	—	1,960.00	—	—
Loans, cemeteries	—	—	—	—
Outlays	9,920.87	57,338.22	17,970.42	3,445.24
Departmental	9,920.87	50,000.24	17,970.42	3,445.24
General government	—	94.95	—	—
Protection of persons and property	—	310.19	—	432.16
Health and sanitation	—	—	12.07	—
Highways	9,920.87	49,307.35	17,933.86	—
Charities	—	—	—	—
Schools	—	287.75	24.49	3,013.08
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	7,337.98	—	—
Electric light	—	—	—	—
Water	—	7,337.98	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	77,205.00	63,200.00	63,500.00
From sinking funds	—	—	—	—
From revenue and other sources	—	17,205.00	2,000.00	3,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	60,000.00	61,200.00	60,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	32.66	35.00	—	357.00
To sinking funds from revenue	—	—	—	—
All other	32.66	35.00	—	357.00
Refunds	259.51	320.99	48.77	577.24
Agency, trust, and investment	11,620.99	26,233.96	6,581.97	7,801.37
Taxes and licenses for State	4,524.64	8,271.85	8,610.00	3,440.00
Taxes for county	7,088.96	16,635.56	2,971.97	3,886.55
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	7.39	1,326.55	—	475.02
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$89,502.04	\$100,500.32	\$73,296.44	\$82,638.44
Permanent debt (except from sinking funds)	—	17,205.00	2,000.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,920.87	57,338.22	17,970.42	3,445.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	60,000.00	61,200.00	60,000.00
Transfers (except to sinking funds) and refunds	292.17	355.99	48.77	934.24
Agency, trust, and investment	11,620.99	26,233.96	6,581.97	7,801.37
Total payments	\$111,336.07	\$261,633.49	\$161,097.60	\$158,319.29
Balance on hand, including funds	17,825.43	25,840.81	271.13	7,893.05
GRAND TOTAL	\$129,161.50	\$287,474.30	\$161,368.73	\$166,212.34

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
REVENUE.	\$108,211.94	\$98,898.62	\$80,880.97	\$113,868.76
General	69,929.15	78,858.57	68,002.53	82,777.63
<i>Taxes</i>	<i>50,873.13</i>	<i>71,827.24</i>	<i>53,131.76</i>	<i>71,263.60</i>
Property, poll, and income	50,094.65	70,276.87	48,959.68	70,364.09
Corporation, bank, etc.	778.48	1,550.37	4,172.08	899.51
Licenses and permits	106.50	249.00	49.25	8.00
Fines and forfeits	23.00	75.60	35.00	132.00
Grants and gifts	18,927.52	6,706.83	14,786.52	11,374.03
For expenses	18,927.52	6,706.83	14,786.52	11,374.03
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	38,282.79	20,040.05	12,878.44	31,091.13
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	2,968.63	2,443.09	2,044.55	4,209.74
Departmental	8,460.18	3,601.37	10,331.74	8,323.69
General government	265.45	53.00	1,042.60	10.00
Protection of persons and property	31.24	58.41	19.67	—
Health and sanitation	27.50	120.90	—	1,185.00
Highways	4,753.00	8.50	3,977.01	4,702.03
Charities	3,273.45	3,081.32	2,916.71	384.50
Soldiers' benefits	72.00	112.00	240.00	175.00
Schools	2.00	3.15	2,117.35	1,429.76
Libraries	35.54	46.89	6.40	76.00
Recreation	—	117.20	—	345.00
Unclassified	—	—	12.00	116.30
Public service enterprises	22,258.03	11,835.32	—	13,645.32
Electric light	22,258.03	—	—	—
Water	—	11,418.73	—	13,645.32
All other	—	416.59	—	—
Cemeteries	1,703.19	—	—	116.00
Interest	2,892.76	2,160.27	502.15	4,797.48
On sinking funds	—	—	—	1,189.23
On trust and investment funds	2,172.94	883.88	258.10	2,034.57
All other	719.82	1,276.39	244.05	1,573.68
NON-REVENUE.	\$71,523.98	\$50,519.33	\$38,209.82	\$115,274.91
Offsets to outlays	21,160.07	—	7,000.00	1,100.00
Departmental	21,160.07	—	7,000.00	1,100.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	40,000.00	35,000.00	20,000.00	55,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	35,000.00	20,000.00	55,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	2,191.00	1,074.97	—	10,208.03
From sinking funds	—	—	—	9,000.00
All other	2,191.00	1,074.97	—	1,208.03
Refunds	80.01	258.82	172.17	527.19
Agency, trust, and investment	8,092.90	14,185.54	11,037.65	48,439.69
Taxes and licenses for State	3,094.50	5,612.00	4,294.50	4,513.47
Taxes for county	3,287.00	6,736.33	6,743.15	4,001.42
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,600.19	1,481.21	—	39,791.00
All other	111.21	356.00	—	133.80
RECAPITULATION.				
Revenue and offsets to outlays	\$129,372.01	\$98,898.62	\$87,880.97	\$114,968.76
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	35,000.00	20,000.00	55,000.00
Transfers and refunds	2,271.01	1,333.79	172.17	10,735.22
Agency, trust, and investment	8,092.90	14,185.54	11,037.65	48,439.69
Total receipts	\$179,735.92	\$149,417.95	\$119,090.79	\$229,143.67
Balance on hand, including funds	4,795.63	15,890.66	17,644.57	55,492.41
GRAND TOTAL	\$184,531.55	\$165,308.51	\$136,735.36	\$284,636.08

¹ Includes \$12.50 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
Maintenance	\$108,201.85	\$80,567.20	\$68,991.29	\$102,985.00
<i>Departmental</i>	<i>87,878.20</i>	<i>75,988.85</i>	<i>68,991.29</i>	<i>95,266.89</i>
General government	4,751.02	5,937.38	3,405.21	6,354.18
Protection of persons and property	4,784.10	4,831.58	1,931.98	6,876.50
Health and sanitation	2,063.77	4,427.77	1,572.98	3,921.08
Highways	23,725.51	12,401.70	20,534.70	27,753.88
Charities	13,345.75	11,771.07	7,759.37	3,792.66
Soldiers' benefits	504.08	602.32	582.50	240.00
Schools	36,326.32	32,334.66	31,250.76	37,046.93
Libraries	1,125.02	1,493.42	1,020.15	2,457.77
Recreation	87.26	939.54	379.46	4,053.89
Pensions	—	—	—	—
Unclassified	1,185.37	1,245.31	554.18	2,770.00
<i>Public service enterprises</i>	<i>17,816.11</i>	<i>4,557.60</i>	—	<i>7,119.73</i>
Electric light	17,816.11	—	—	—
Water	—	3,887.99	—	7,119.73
All other	—	469.61	—	—
<i>Cemeteries</i>	<i>2,507.54</i>	<i>222.75</i>	—	<i>585.88</i>
Administration of trust funds	—	—	—	12.50
Interest	1,489.38	4,100.97	762.49	2,224.77
<i>Loans, general purposes</i>	<i>1,489.38</i>	<i>1,633.34</i>	<i>762.49</i>	<i>884.77</i>
<i>Loans, public service enterprises</i>	—	<i>2,462.63</i>	—	<i>1,340.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	29,060.91	4,707.36	14,368.34	12,262.72
<i>Departmental</i>	<i>26,963.94</i>	<i>4,507.77</i>	<i>14,368.34</i>	<i>9,987.79</i>
General government	—	99.96	—	—
Protection of persons and property	—	—	—	1,458.75
Health and sanitation	—	—	—	5,900.01
Highways	26,963.94	4,336.81	14,368.34	1,980.06
Charities	—	—	—	—
Schools	—	71.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	648.97
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,096.97</i>	<i>199.59</i>	—	<i>2,274.93</i>
Electric light	2,096.97	—	—	—
Water	—	199.59	—	2,274.93
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	33,000.00	51,700.00	22,000.00	64,000.00
<i>From sinking funds</i>	—	—	—	<i>9,000.00</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>11,700.00</i>	<i>2,000.00</i>	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>40,000.00</i>	<i>20,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,191.00	1,074.97	—	10,208.03
<i>To sinking funds from revenue</i>	—	—	—	<i>800.00</i>
<i>All other</i>	<i>2,191.00</i>	<i>1,074.97</i>	—	<i>9,408.03</i>
Refunds	80.01	258.82	172.17	527.19
Agency, trust, and investment	8,074.84	13,638.45	11,295.75	40,769.56
<i>Taxes and licenses for State</i>	<i>3,094.50</i>	<i>5,612.00</i>	<i>4,294.60</i>	<i>4,513.47</i>
<i>Taxes for county</i>	<i>3,287.00</i>	<i>6,736.33</i>	<i>6,743.15</i>	<i>4,001.42</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,582.13</i>	<i>1,290.12</i>	<i>258.10</i>	<i>32,129.27</i>
<i>All other</i>	<i>111.21</i>	—	—	<i>125.40</i>
RECAPITULATION.				
Maintenance and interest	\$109,691.23	\$84,668.17	\$69,753.78	\$105,209.77
Permanent debt (except from sinking funds)	3,000.00	11,700.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	800.00
Outlays	29,060.91	4,707.36	14,368.34	12,262.72
Permanent debt from sinking funds	—	—	—	9,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	40,000.00	20,000.00	55,000.00
Transfers (except to sinking funds) and refunds	2,271.01	1,333.79	172.17	9,935.22
Agency, trust, and investment	8,074.84	13,638.45	11,295.75	40,769.56
Total payments	\$182,097.99	\$156,047.77	\$117,590.04	\$232,977.27
<i>Balance on hand, including funds</i>	<i>2,433.56</i>	<i>9,260.74</i>	<i>19,145.32</i>	<i>51,658.81</i>
GRAND TOTAL	\$184,531.55	\$165,308.51	\$136,735.36	\$284,636.08

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
REVENUE.	\$86,979.65	\$63,627.19	\$102,078.03	\$85,368.11
General	73,166.31	53,136.62	68,103.60	69,123.17
<i>Taxes</i>	<i>61,948.28</i>	<i>44,542.12</i>	<i>50,499.22</i>	<i>46,646.79</i>
Property, poll, and income	57,932.25	43,964.26	48,072.95	45,038.01
Corporation, bank, etc.	4,016.03	577.86	2,426.27	1,608.78
<i>Licenses and permits</i>	<i>130.00</i>	<i>649.50</i>	<i>7.00</i>	<i>167.00</i>
<i>Fines and forfeits</i>	<i>282.45</i>	<i>203.60</i>	<i>144.50</i>	<i>128.40</i>
<i>Grants and gifts</i>	<i>10,805.58</i>	<i>7,741.40</i>	<i>17,452.88</i>	<i>22,180.98</i>
For expenses	10,805.58	7,600.03	17,452.88	22,180.98
For outlays	—	141.37	—	—
<i>All other</i>	—	—	—	—
Commercial	13,813.34	10,490.57	33,974.43	16,244.94
<i>Special assessments</i>	<i>294.75</i>	—	—	—
To meet expenses	294.75	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,688.76</i>	<i>2,543.92</i>	<i>2,318.20</i>	<i>2,750.93</i>
<i>Departmental</i>	<i>3,745.32</i>	<i>2,232.42</i>	<i>6,414.12</i>	<i>4,206.46</i>
General government	33.00	208.05	381.41	87.15
Protection of persons and property	48.55	185.45	74.06	121.64
Health and sanitation	354.21	—	—	260.71
Highways	—	3.00	—	2,664.24
Charities	2,256.99	1,250.10	2,717.56	582.00
Soldiers' benefits	377.00	250.00	—	240.00
Schools	626.43	—	3,198.24	235.25
Libraries	10.64	81.82	42.85	15.47
Recreation	—	—	—	—
Unclassified	38.50	254.00	—	—
<i>Public service enterprises</i>	<i>4,316.87</i>	<i>3,237.55</i>	<i>23,784.94</i>	<i>3,261.14</i>
Electric light	—	—	18,431.30	75.40
Water	3,712.49	—	5,353.64	3,185.74
All other	604.38	3,237.55	—	—
<i>Cemeteries</i>	<i>93.55</i>	<i>499.62</i>	<i>109.00</i>	<i>665.25</i>
<i>Interest</i>	<i>1,674.09</i>	<i>1,977.06</i>	<i>1,348.17</i>	<i>5,361.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	1,444.23	57.68	862.43
All other	1,674.09	532.83	1,290.49	4,498.73
NON-REVENUE.	\$37,827.37	\$36,072.89	\$94,548.54	\$37,844.34
Offsets to outlays	5,000.00	150.00	28,566.14	9,918.50
<i>Departmental</i>	<i>5,000.00</i>	<i>150.00</i>	<i>26,299.66</i>	<i>9,918.50</i>
<i>Public service enterprises</i>	—	—	2,266.48	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	20,000.00	28,000.00	60,000.00	20,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	188.94	920.98	2.00	171.67
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	188.94	920.98	2.00	171.67
Refunds	187.67	143.00	185.14	242.53
Agency, trust, and investment	12,450.76	6,858.91	5,795.26	7,511.64
<i>Taxes and licenses for State</i>	<i>4,398.00</i>	<i>2,829.35</i>	<i>2,676.50</i>	<i>3,158.35</i>
<i>Taxes for county</i>	<i>6,181.79</i>	<i>2,228.98</i>	<i>2,736.03</i>	<i>3,330.82</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,870.97</i>	<i>1,512.98</i>	<i>117.64</i>	<i>817.87</i>
<i>All other</i>	—	287.60	265.09	204.60
RECAPITULATION.				
Revenue and offsets to outlays	\$91,979.65	\$63,777.19	\$130,644.17	\$95,286.61
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	28,000.00	60,000.00	20,000.00
Transfers and refunds	376.61	1,063.98	187.14	414.20
Agency, trust, and investment	12,450.76	6,858.91	5,795.26	7,511.64
Total receipts	\$124,807.02	\$99,700.08	\$196,626.57	\$123,212.45
Balance on hand, including funds	46,477.61	12,450.57	1,737.63	74,891.73
GRAND TOTAL	\$171,284.63	\$112,150.65	\$198,364.20	\$198,104.18

Graded According to Population of 1930 — Continued.

PAYMENTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
Maintenance	\$83,447.64	\$64,507.84	\$78,694.52	\$79,506.66
<i>Departmental</i>	<i>80,305.31</i>	<i>61,268.55</i>	<i>64,892.43</i>	<i>75,399.36</i>
General government	7,020.39	5,469.01	4,351.03	5,209.00
Protection of persons and property	6,897.85	6,064.74	1,137.77	4,297.98
Health and sanitation	2,979.84	2,221.18	1,583.41	2,946.84
Highways	17,402.19	9,595.88	12,202.05	15,324.04
Charities	7,946.42	8,883.15	11,504.11	8,613.67
Soldiers' benefits	2,949.00	1,329.58	395.38	1,177.00
Schools	32,595.76	23,939.41	31,398.56	34,647.84
Libraries	500.00	1,205.68	931.79	571.67
Recreation	141.11	187.33	65.70	87.02
Pensions	—	—	—	—
Unclassified	1,872.75	2,372.59	1,322.63	2,524.30
<i>Public service enterprises</i>	<i>2,802.78</i>	<i>2,219.54</i>	<i>13,528.11</i>	<i>2,601.20</i>
Electric light	—	—	11,789.41	30.29
Water	2,528.04	—	1,738.70	2,570.91
All other	274.74	2,219.54	—	—
<i>Cemeteries</i>	<i>339.55</i>	<i>1,011.19</i>	<i>273.98</i>	<i>1,460.10</i>
Administration of trust funds	—	8.56	—	46.00
Interest	8,227.78	2,382.84	5,394.36	7,404.87
<i>Loans, general purposes</i>	<i>227.78</i>	<i>2,382.84</i>	<i>3,024.36</i>	<i>2,929.87</i>
Loans, public service enterprises	8,000.00	—	2,370.00	4,475.00
Loans, cemeteries	—	—	—	—
Outlays	25,712.71	707.06	34,067.36	14,424.82
<i>Departmental</i>	<i>17,071.58</i>	<i>707.06</i>	<i>31,510.08</i>	<i>14,424.82</i>
General government	3,856.06	—	—	148.50
Protection of persons and property	—	282.75	1,666.66	—
Health and sanitation	—	8.41	—	—
Highways	12,491.67	368.10	29,498.92	13,937.08
Charities	—	—	—	—
Schools	245.65	—	344.50	339.24
Libraries	—	—	—	—
Recreation	279.45	—	—	—
Unclassified	198.75	47.80	—	—
<i>Public service enterprises</i>	<i>8,641.13</i>	<i>—</i>	<i>2,557.28</i>	<i>—</i>
Electric light	—	—	2,557.28	—
Water	8,641.13	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	33,000.00	59,300.00	72,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	—	5,000.00	9,300.00	12,800.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	28,000.00	50,000.00	60,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	188.94	920.98	2.00	171.67
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	188.94	920.98	2.00	171.67
Refunds	187.67	143.00	185.14	242.53
Agency, trust, and investment	12,012.71	7,139.89	5,822.11	7,583.65
<i>Taxes and licenses for State</i>	<i>4,398.00</i>	<i>2,829.35</i>	<i>2,676.50</i>	<i>3,158.35</i>
Taxes for county	5,181.79	2,228.98	2,736.03	3,330.82
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	2,432.92	1,793.96	173.32	889.88
All other	—	287.60	236.26	204.60
RECAPITULATION.				
Maintenance and interest	\$91,675.42	\$66,890.68	\$84,088.88	\$86,911.53
Permanent debt (except from sinking funds)	—	5,000.00	9,300.00	12,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	25,712.71	707.06	34,067.36	14,424.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	28,000.00	50,000.00	60,000.00
Transfers (except to sinking funds) and refunds	376.61	1,063.98	187.14	414.20
Agency, trust, and investment	12,012.71	7,139.89	5,822.11	7,583.65
Total payments	\$149,777.45	\$108,801.61	\$183,465.49	\$182,134.20
Balance on hand, including funds	21,507.18	3,349.04	14,898.71	15,969.98
GRAND TOTAL	\$171,284.63	\$112,150.65	\$198,364.20	\$198,104.18

¹ Includes \$2,800 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
REVENUE.	\$111,460.47	\$89,140.51	\$75,672.32	\$71,146.62
General	58,888.43	77,788.80	67,573.25	62,275.97
<i>Taxes</i>	<i>48,822.80</i>	<i>64,692.67</i>	<i>52,587.45</i>	<i>38,060.88</i>
Property, poll, and income	47,274.95	63,690.68	49,142.98	35,768.46
Corporation, bank, etc.	1,547.85	1,001.99	3,444.47	2,292.37
<i>Licenses and permits</i>	<i>141.50</i>	<i>158.50</i>	<i>45.00</i>	<i>54.25</i>
<i>Fines and forfeits</i>	<i>319.00</i>	<i>125.55</i>	<i>103.99</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>9,605.13</i>	<i>12,812.08</i>	<i>14,836.81</i>	<i>24,110.89</i>
For expenses	9,605.13	12,812.08	14,836.81	24,110.89
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	52,572.04	11,351.71	8,099.07	8,870.65
<i>Special assessments</i>	<i>—</i>	<i>76.00</i>	<i>101.00</i>	<i>—</i>
To meet expenses	—	76.00	101.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,509.89</i>	<i>2,958.85</i>	<i>2,422.79</i>	<i>2,196.78</i>
<i>Departmental</i>	<i>5,898.79</i>	<i>4,066.23</i>	<i>4,809.48</i>	<i>5,632.88</i>
General government	308.50	9.68	3.50	120.00
Protection of persons and property	50.50	263.27	11.97	3.29
Health and sanitation	404.25	—	260.71	—
Highways	4,007.86	479.71	1,413.58	3,320.62
Charities	708.23	3,256.79	3,053.27	1,207.89
Soldiers' benefits	10.00	—	29.25	37.50
Schools	311.16	—	—	935.88
Libraries	88.29	56.78	37.20	7.70
Recreation	—	—	—	—
Unclassified	5.00	—	—	—
<i>Public service enterprises</i>	<i>34,924.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	26,728.32	—	—	—
Water	8,196.63	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,092.72</i>	<i>123.95</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>5,160.69</i>	<i>4,126.68</i>	<i>766.80</i>	<i>1,040.99</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,658.29	2,327.19	128.86	729.56
All other	1,492.40	1,799.49	636.94	311.43
NON-REVENUE.	\$55,082.77	\$80,237.03	\$55,299.80	\$21,891.71
Offsets to outlays	4,536.26	—	4,116.92	3,999.74
<i>Departmental</i>	<i>4,000.00</i>	<i>—</i>	<i>4,116.92</i>	<i>3,999.74</i>
<i>Public service enterprises</i>	<i>536.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	38,600.00	65,000.00	45,000.00	10,000.00
<i>Loans, general purposes</i>	<i>3,600.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>65,000.00</i>	<i>45,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,930.94	2,296.73	310.36	700.99
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,930.94	2,296.73	310.36	700.99
Refunds	90.33	253.74	1,516.55	86.85
Agency, trust, and investment	8,925.24	12,686.56	4,355.97	7,104.13
<i>Taxes and licenses for State</i>	<i>3,999.00</i>	<i>4,163.00</i>	<i>2,774.50</i>	<i>2,714.50</i>
<i>Taxes for county</i>	<i>3,513.45</i>	<i>6,243.53</i>	<i>1,581.47</i>	<i>3,976.73</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>872.46</i>	<i>2,280.03</i>	<i>—</i>	<i>162.00</i>
All other	540.33	—	—	250.90
RECAPITULATION.				
Revenue and offsets to outlays	\$115,996.73	\$89,140.51	\$79,789.24	\$75,146.36
Premiums	—	—	—	—
Municipal indebtedness	38,600.00	65,000.00	45,000.00	10,000.00
Transfers and refunds	3,021.27	2,550.47	1,826.91	787.84
Agency, trust, and investment	8,925.24	12,686.56	4,355.97	7,104.13
Total receipts	\$166,543.24	\$169,377.54	\$130,972.12	\$93,038.33
Balance on hand, including funds	23,067.46	12,809.69	6,294.75	23,600.77
GRAND TOTAL	\$189,610.70	\$182,187.23	\$137,266.87	\$116,639.10

Graded According to Population of 1930 — Continued.

PAYMENTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
Maintenance	\$92,316.43	\$81,247.01	\$64,525.58	\$65,885.12
<i>Departmental</i>	67,330.22	81,046.36	64,525.58	65,760.27
General government	4,838.92	8,425.16	3,295.44	2,880.86
Protection of persons and property	5,436.90	5,971.92	4,726.81	613.86
Health and sanitation	3,429.29	3,078.57	1,322.07	1,976.13
Highways	17,114.07	18,078.96	16,274.52	17,031.17
Charities	2,433.89	10,190.64	7,463.60	5,978.49
Soldiers' benefits	903.00	3.50	336.50	1,026.14
Schools	28,088.76	31,846.79	29,389.58	34,253.40
Libraries	2,091.45	2,753.99	459.11	841.18
Recreation	1,011.32	311.28	56.19	27.65
Pensions	—	—	—	—
Unclassified	1,982.62	385.55	1,201.76	1,131.39
<i>Public service enterprises</i>	24,298.94	—	—	—
Electric light	21,138.97	—	—	—
Water	3,159.97	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	687.27	200.65	—	124.85
<i>Administration of trust funds</i>	—	—	—	—
Interest	2,928.92	4,948.82	1,570.71	189.60
<i>Loans, general purposes</i>	1,861.32	4,948.82	1,570.71	189.60
<i>Loans, public service enterprises</i>	1,067.60	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	15,803.85	142.60	6,785.53	8,456.60
<i>Departmental</i>	11,727.38	142.60	6,785.53	8,456.60
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	5,589.48	—	—	—
Highways	6,052.96	10.00	6,785.53	8,456.60
Charities	—	—	—	—
Schools	84.94	132.60	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	4,076.47	—	—	—
Electric light	3,589.75	—	—	—
Water	486.72	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	41,720.00	73,000.00	51,760.00	10,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	6,720.00	8,000.00	1,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	35,000.00	65,000.00	50,760.00	10,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,930.94	2,296.73	310.36	700.99
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,930.94	2,296.73	310.36	700.99
Refunds	90.33	253.74	1,516.55	86.85
Agency, trust, and investment	8,959.71	12,674.08	4,484.83	7,132.68
<i>Taxes and licenses for State</i>	3,999.00	4,163.00	2,774.50	2,714.50
<i>Taxes for county</i>	3,518.45	6,243.53	1,581.47	3,976.73
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,123.86	2,267.55	128.86	190.55
<i>All other</i>	323.40	—	—	250.90
RECAPITULATION.				
Maintenance and interest	\$95,245.35	\$86,195.83	\$66,096.29	\$66,074.72
Permanent debt (except from sinking funds)	6,720.00	8,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,803.85	142.60	6,785.53	8,456.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	65,000.00	50,760.00	10,000.00
Transfers (except to sinking funds) and refunds	3,021.27	2,550.47	1,826.91	787.84
Agency, trust, and investment	8,959.71	12,674.08	4,484.83	7,132.68
Total payments	\$164,750.18	\$174,562.98	\$130,953.56	\$92,451.84
Balance on hand, including funds	24,860.52	7,624.25	6,313.31	24,187.26
GRAND TOTAL	\$189,610.70	\$182,187.23	\$137,266.87	\$116,639.10

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
REVENUE.	\$80,819.52	\$67,241.12	\$72,314.16	\$73,448.99
General	73,379.05	56,352.56	50,052.49	53,082.06
<i>Taxes</i>	<i>55,076.81</i>	<i>42,103.36</i>	<i>38,517.35</i>	<i>43,626.16</i>
Property, poll, and income	50,402.73	41,910.13	38,255.02	40,445.57
Corporation, bank, etc.	4,673.08	193.23	262.33	3,180.59
<i>Licenses and permits</i>	<i>94.00</i>	<i>123.00</i>	<i>60.50</i>	<i>- 142.19</i>
<i>Fines and forfeits</i>	<i>162.60</i>	<i>303.18</i>	<i>410.00</i>	<i>125.00</i>
<i>Grants and gifts</i>	<i>18,020.18</i>	<i>13,823.02</i>	<i>11,064.64</i>	<i>9,188.71</i>
For expenses	18,020.18	13,823.02	11,064.64	9,188.71
For outlays	-	-	-	-
All other	26.56	-	-	-
Commercial	7,440.47	10,888.56	22,261.67	20,366.93
<i>Special assessments</i>	<i>253.30</i>	<i>373.24</i>	<i>540.51</i>	<i>12.80</i>
To meet expenses	253.30	373.24	540.51	12.80
To meet outlays	-	-	-	-
<i>Privileges</i>	<i>2,824.92</i>	<i>1,903.24</i>	<i>2,304.41</i>	<i>1,826.15</i>
<i>Departmental</i>	<i>3,234.14</i>	<i>6,385.60</i>	<i>4,604.98</i>	<i>10,642.54</i>
General government	114.40	147.00	90.00	679.50
Protection of persons and property	134.07	131.95	172.25	649.09
Health and sanitation	-	-	-	-
Highways	75.00	4,000.00	1,377.02	4,433.42
Charities	2,651.68	1,416.06	2,126.59	3,471.22
Soldiers' benefits	210.00	-	786.00	306.00
Schools	1.00	608.19	-	1,046.07
Libraries	16.10	47.42	28.12	57.24
Recreation	-	-	-	-
Unclassified	31.89	34.98	25.00	-
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>13,588.76</i>	<i>4,271.75</i>
Electric light	-	-	13,588.76	-
Water	-	-	-	4,271.75
All other	-	-	-	-
<i>Cemeteries</i>	<i>547.54</i>	<i>198.84</i>	<i>245.33</i>	<i>1,761.32</i>
<i>Interest</i>	<i>580.57</i>	<i>2,027.64</i>	<i>977.68</i>	<i>1,852.37</i>
On sinking funds	-	-	-	-
On trust and investment funds	52.25	1,319.54	81.46	1,377.20
All other	528.32	708.10	896.22	475.17
NON-REVENUE.	\$43,009.95	\$50,188.02	\$47,696.44	\$33,215.88
Offsets to outlays	1,000.00	8,045.70	4,324.54	1,878.85
<i>Departmental</i>	<i>1,000.00</i>	<i>8,045.70</i>	<i>4,175.86</i>	<i>1,878.85</i>
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>148.68</i>	<i>-</i>
<i>Cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness	30,000.00	36,000.00	38,000.00	23,000.00
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>36,000.00</i>	<i>38,000.00</i>	<i>23,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Premiums</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	66.67	1,016.78	373.59	-
<i>From sinking funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
All other	66.67	1,016.78	373.59	-
Refunds	78.79	158.80	163.89	618.59
Agency, trust, and investment	11,864.49	4,966.74	4,834.42	7,718.44
<i>Taxes and licenses for State</i>	<i>4,487.47</i>	<i>2,140.00</i>	<i>2,547.50</i>	<i>2,434.50</i>
<i>Taxes for county</i>	<i>5,311.34</i>	<i>1,766.72</i>	<i>1,950.36</i>	<i>2,556.00</i>
<i>Reimbursements for grade crossings</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>1,392.68</i>	<i>983.62</i>	<i>300.56</i>	<i>2,681.74</i>
All other	673.00	86.40	36.00	46.20
RECAPITULATION.				
Revenue and offsets to outlays	\$81,819.52	\$75,286.82	\$76,638.70	\$75,327.84
Premiums	-	-	-	-
Municipal indebtedness	30,000.00	36,000.00	38,000.00	23,000.00
Transfers and refunds	145.46	1,175.58	537.48	618.59
Agency, trust, and investment	11,864.49	4,966.74	4,834.42	7,718.44
Total receipts	\$123,829.47	\$117,429.14	\$120,010.60	\$106,664.87
Balance on hand, including funds	28,151.26	5,931.60	11,630.85	5,622.78
GRAND TOTAL	\$151,980.73	\$123,360.74	\$131,641.45	\$112,287.65

Graded According to Population of 1930 — Continued.

PAYMENTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
Maintenance	\$75,769.54	\$64,069.90	\$63,086.12	\$63,290.29
<i>Departmental</i>	<i>74,883.93</i>	<i>63,308.57</i>	<i>61,643.10</i>	<i>59,552.95</i>
General government	4,889.37	4,487.65	3,601.82	3,786.05
Protection of persons and property	4,952.35	5,751.79	3,240.84	3,600.41
Health and sanitation	2,842.20	1,233.79	1,344.27	1,262.76
Highways	15,539.60	16,983.69	11,135.63	16,809.01
Charities	9,657.74	5,885.81	6,576.01	8,028.37
Soldiers' benefits	537.69	320.17	1,223.00	747.07
Schools	32,910.08	25,320.99	22,721.90	23,037.51
Libraries	412.60	1,149.98	750.15	1,784.81
Recreation	2,336.59	2.80	27.17	141.34
Pensions	—	—	—	—
Unclassified	805.71	2,171.90	1,022.31	655.62
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>10,777.04</i>	<i>1,276.25</i>
Electric light	—	—	10,777.04	—
Water	—	—	—	1,276.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>885.61</i>	<i>757.83</i>	<i>665.98</i>	<i>2,161.09</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>8.50</i>	<i>—</i>	<i>—</i>
Interest	389.16	2,053.62	1,962.82	2,346.80
<i>Loans, general purposes</i>	<i>389.16</i>	<i>2,053.62</i>	<i>1,826.82</i>	<i>1,266.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>136.00</i>	<i>1,080.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,077.05	13,708.48	11,258.44	3,083.03
<i>Departmental</i>	<i>23,077.05</i>	<i>13,524.48</i>	<i>4,998.75</i>	<i>1,883.77</i>
General government	—	375.00	—	66.03
Protection of persons and property	467.00	100.00	—	—
Health and sanitation	—	2,639.48	8.78	—
Highways	3,718.49	10,000.00	4,989.97	1,817.74
Charities	—	—	—	—
Schools	18,891.56	360.00	—	—
Libraries	—	50.00	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,259.69</i>	<i>1,109.70</i>
Electric light	—	—	6,259.69	—
Water	—	—	—	1,109.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>184.00</i>	<i>—</i>	<i>89.56</i>
Municipal indebtedness	20,000.00	34,000.00	37,770.00	28,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>2,770.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>33,000.00</i>	<i>35,000.00</i>	<i>23,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	66.67	1,016.78	373.59	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>66.67</i>	<i>1,016.78</i>	<i>373.59</i>	<i>—</i>
Refunds	78.79	158.80	163.89	618.59
Agency, trust, and investment	11,857.07	4,558.52	4,714.19	8,590.68
<i>Taxes and licenses for State</i>	<i>4,487.47</i>	<i>2,140.00</i>	<i>2,547.50</i>	<i>2,434.50</i>
<i>Taxes for county</i>	<i>5,311.34</i>	<i>1,756.72</i>	<i>1,950.36</i>	<i>2,556.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,385.26</i>	<i>575.40</i>	<i>216.33</i>	<i>3,553.98</i>
<i>All other</i>	<i>673.00</i>	<i>86.40</i>	<i>—</i>	<i>46.20</i>
RECAPITULATION.				
Maintenance and interest	\$76,158.70	\$66,123.52	\$65,048.94	\$65,637.09
Permanent debt (except from sinking funds)	—	1,000.00	2,770.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,077.05	13,708.48	11,258.44	3,083.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	33,000.00	35,000.00	23,000.00
Transfers (except to sinking funds) and refunds	145.46	1,175.58	537.48	618.59
Agency, trust, and investment	11,857.07	4,558.52	4,714.19	8,590.68
Total payments	\$131,238.28	\$119,566.10	\$119,329.05	\$105,929.39
<i>Balance on hand, including funds</i>	<i>20,742.45</i>	<i>3,794.64</i>	<i>12,312.40</i>	<i>6,558.26</i>
GRAND TOTAL	\$151,980.73	\$123,360.74	\$131,641.45	\$112,287.65

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
REVENUE.	\$124,659.28	\$38,014.72	\$75,555.83	\$56,169.65
General	113,374.73	35,317.29	67,941.96	50,497.24
Taxes	107,513.44	27,238.76	63,065.96	40,250.72
Property, poll, and income	106,297.40	25,222.24	62,104.81	34,752.11
Corporation, bank, etc.	1,216.04	2,016.52	961.15	5,498.61
Licenses and permits	1,362.49	51.50	187.50	60.50
Fines and forfeits	80.00	—	128.90	10.00
Grants and gifts	4,249.35	8,027.03	4,542.81	10,176.02
For expenses	4,249.35	8,027.03	4,542.81	10,176.02
For outlays	—	—	—	—
All other	169.45	—	16.79	—
Commercial	11,284.55	2,697.43	7,613.87	5,672.41
Special assessments	—	—	—	193.07
To meet expenses	—	—	—	—
To meet outlays	—	—	—	193.07
Privileges	3,142.62	1,138.80	3,229.55	1,183.98
Departmental	5,930.19	1,368.62	2,716.96	3,562.01
General government	236.04	—	43.75	508.00
Protection of persons and property	52.45	8.31	31.06	114.87
Health and sanitation	206.80	—	—	93.58
Highways	138.00	29.38	—	500.00
Charities	4,587.24	1,248.83	2,066.30	1,886.78
Soldiers' benefits	—	—	161.60	22.50
Schools	—	32.00	25.00	285.85
Libraries	358.01	—	245.24	84.81
Recreation	352.15	—	—	—
Unclassified	—	50.10	144.00	65.62
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	237.15	40.00	916.00	27.50
Interest	1,974.59	150.01	751.37	705.85
On sinking funds	—	—	—	—
On trust and investment funds	855.87	—	107.35	102.16
All other	1,118.72	150.01	644.02	603.69
NON-REVENUE.	\$100,198.24	\$27,193.06	\$36,258.12	\$25,297.82
Offsets to outlays	12,000.00	1,575.00	—	—
Departmental	12,000.00	1,575.00	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	66,000.00	21,500.00	15,000.00	15,000.00
Loans, general purposes	6,000.00	3,500.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	18,000.00	15,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	328.61	—	—	300.00
From sinking funds	—	—	—	—
All other	328.61	—	—	300.00
Refunds	151.66	183.53	206.43	522.99
Agency, trust, and investment	21,717.97	3,934.53	21,051.69	9,474.83
Taxes and licenses for State	7,119.00	1,642.56	6,677.92	3,580.50
Taxes for county	14,140.22	2,229.57	13,308.44	5,705.75
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	171.35	—	959.73	90.18
All other	287.40	62.60	105.60	98.40
RECAPITULATION.				
Revenue and offsets to outlays	\$136,659.28	\$39,589.72	\$75,555.83	\$56,169.65
Premiums	—	—	—	—
Municipal indebtedness	66,000.00	21,500.00	15,000.00	15,000.00
Transfers and refunds	480.27	183.53	206.43	822.99
Agency, trust, and investment	21,717.97	3,934.53	21,051.69	9,474.83
Total receipts	\$224,857.52	\$65,207.78	\$111,813.95	\$81,467.47
Balance on hand, including funds	22,688.96	3,571.29	29,564.59	34,144.33
GRAND TOTAL	\$247,546.48	\$68,779.07	\$141,378.54	\$115,611.80

Graded According to Population of 1930 — Continued.

PAYMENTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
Maintenance	\$108,661.72	\$38,361.57	\$62,569.23	\$68,216.15
<i>Departmental</i>	<i>107,423.29</i>	<i>38,351.57</i>	<i>60,984.90</i>	<i>68,008.20</i>
General government	8,979.17	1,475.58	6,754.96	5,428.35
Protection of persons and property	19,729.11	420.49	11,005.41	1,710.95
Health and sanitation	7,937.99	326.50	2,440.70	2,214.79
Highways	16,669.34	5,135.36	4,733.62	8,143.39
Charities	18,620.44	12,482.59	8,206.92	13,853.79
Soldiers' benefits	40.00	—	301.85	2,778.86
Schools	27,099.00	18,301.98	23,712.78	31,702.83
Libraries	1,362.41	32.79	1,736.11	919.49
Recreation	6,585.83	2.38	503.55	312.57
Pensions	—	—	—	—
Unclassified	400.00	173.90	1,589.00	943.18
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,238.43</i>	<i>10.00</i>	<i>1,584.33</i>	<i>207.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,962.13	1,063.00	2,435.06	151.67
<i>Loans, general purposes</i>	<i>5,962.13</i>	<i>1,063.00</i>	<i>2,435.06</i>	<i>151.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	33,914.34	2,000.00	7,423.88	885.36
<i>Departmental</i>	<i>33,914.34</i>	<i>2,000.00</i>	<i>7,423.88</i>	<i>885.36</i>
General government	495.30	—	—	—
Protection of persons and property	2,836.65	—	—	—
Health and sanitation	964.10	—	—	570.83
Highways	27,284.60	2,000.00	4,028.95	314.53
Charities	—	—	—	—
Schools	1,211.25	—	—	—
Libraries	—	—	11.60	—
Recreation	1,122.44	—	3,383.33	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	72,550.00	21,000.00	20,625.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,550.00</i>	<i>3,000.00</i>	<i>5,625.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>18,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	328.61	—	—	300.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>328.61</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
Refunds	151.66	183.53	206.43	522.99
Agency, trust, and investment	22,245.23	3,934.53	21,024.19	9,515.11
<i>Taxes and licenses for State</i>	<i>7,119.00</i>	<i>1,642.56</i>	<i>6,677.92</i>	<i>3,580.50</i>
<i>Taxes for county</i>	<i>14,140.22</i>	<i>2,229.37</i>	<i>15,308.44</i>	<i>6,705.75</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>698.61</i>	<i>—</i>	<i>1,037.83</i>	<i>130.46</i>
<i>All other</i>	<i>287.40</i>	<i>62.60</i>	<i>—</i>	<i>98.40</i>
RECAPITULATION.				
Maintenance and interest	\$114,623.85	\$39,424.57	\$65,004.29	\$68,367.82
Permanent debt (except from sinking funds)	12,550.00	3,000.00	5,625.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,914.34	2,000.00	7,423.88	885.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	18,000.00	15,000.00	15,000.00
Transfers (except to sinking funds) and refunds	480.27	183.53	206.43	822.99
Agency, trust, and investment	22,245.23	3,934.53	21,024.19	9,515.11
Total payments	\$243,813.69	\$66,542.63	\$114,283.79	\$94,591.28
Balance on hand, including funds	3,732.79	2,236.44	27,094.75	21,020.52
GRAND TOTAL	\$247,546.48	\$68,779.07	\$141,378.54	\$115,611.80

¹ Includes \$125 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
REVENUE.	\$68,944.26	\$58,630.76	\$96,900.43	\$97,693.17
General	51,871.55	47,633.56	80,767.87	90,969.33
Taxes	40,485.37	37,461.20	73,896.00	86,325.05
Property, poll, and income	38,650.83	37,082.21	58,880.51	83,841.87
Corporation, bank, etc.	1,834.54	378.99	15,015.49	2,483.18
Licenses and permits	46.60	30.50	59.00	86.00
Fines and forfeits	70.00	—	101.80	125.00
Grants and gifts	11,269.68	10,141.86	6,680.32	4,433.28
For expenses	11,269.68	10,141.86	6,680.32	4,433.28
For outlays	—	—	—	—
All other	—	—	30.75	—
Commercial	17,072.71	10,997.20	16,132.56	6,723.84
Special assessments	20.68	—	—	75.80
To meet expenses	20.68	—	—	75.80
To meet outlays	—	—	—	—
Privileges	1,966.83	1,915.45	1,792.68	4,018.27
Departmental	6,791.42	7,126.73	4,029.18	1,476.89
General government	264.20	64.00	11.67	190.37
Protection of persons and property	22.87	18.52	37.01	303.47
Health and sanitation	—	—	—	—
Highways	2,550.66	7.00	252.80	58.55
Charities	2,883.45	2,351.97	2,692.51	274.00
Soldiers' benefits	211.50	—	859.23	72.00
Schools	763.33	4,677.24	171.00	505.70
Libraries	95.41	8.00	4.96	67.00
Recreation	—	—	—	—
Unclassified	—	—	—	5.80
Public service enterprises	5,043.09	—	9,475.83	—
Electric light	—	—	6,172.71	—
Water	5,043.09	—	3,303.12	—
All other	—	—	—	—
Cemeteries	1,354.47	—	440.93	222.56
Interest	1,896.22	1,955.02	593.94	930.32
On sinking funds	818.07	1,282.68	40.00	316.38
On trust and investment funds	1,078.15	672.34	353.94	613.94
NON-REVENUE.	\$44,752.65	\$50,073.23	\$106,107.56	\$85,312.05
Offsets to outlays	3,117.58	2,999.18	1,483.33	353.00
Departmental	3,117.58	2,999.18	1,483.33	353.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	35,000.00	40,500.00	90,000.00	75,000.00
Loans, general purposes	—	1,600.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	39,000.00	90,000.00	75,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	300.77	800.00	40.00	88.24
From sinking funds	—	—	—	—
All other	300.77	800.00	40.00	88.24
Refunds	77.54	128.11	299.60	181.47
Agency, trust, and investment	6,256.76	5,645.94	14,284.63	9,689.34
Taxes and licenses for State	2,366.00	1,979.23	6,493.62	5,452.25
Taxes for county	2,434.00	3,479.39	7,494.35	8,289.47
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,301.36	12.12	181.93	593.02
All other	155.40	175.20	114.73	354.60
RECAPITULATION.				
Revenue and offsets to outlays	\$72,061.84	\$61,629.94	\$98,383.76	\$98,046.17
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	40,500.00	90,000.00	75,000.00
Transfers and refunds	378.31	928.11	339.60	269.71
Agency, trust, and investment	6,256.76	5,645.94	14,284.63	9,689.34
Total receipts	\$113,696.91	\$108,703.99	\$203,007.99	\$183,005.22
Balance on hand, including funds	18,857.89	3,800.50	27,268.14	11,937.67
GRAND TOTAL	\$132,554.80	\$112,504.49	\$230,276.13	\$194,942.89

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
Maintenance	\$65,589.67	\$52,738.67	\$78,084.25	\$79,441.80
<i>Departmental</i>	<i>61,167.21</i>	<i>52,735.37</i>	<i>70,026.45</i>	<i>78,455.77</i>
General government	3,820.08	3,935.71	8,024.00	8,355.19
Protection of persons and property	2,967.51	1,316.86	2,113.53	5,690.63
Health and sanitation	809.19	685.50	2,969.96	1,853.05
Highways	15,854.12	9,939.59	13,749.44	21,616.80
Charities	6,158.53	9,740.78	7,823.17	2,023.83
Soldiers' benefits	3,013.52	—	2,031.04	12.00
Schools	25,291.26	25,608.42	32,248.16	31,566.83
Libraries	1,723.72	494.82	655.85	1,282.34
Recreation	670.90	316.02	156.60	2,513.65
Pensions	—	—	—	—
Unclassified	858.38	697.67	254.70	3,541.45
<i>Public service enterprises</i>	<i>2,794.50</i>	<i>—</i>	<i>7,361.25</i>	<i>—</i>
Electric light	—	—	5,173.93	—
Water	2,794.30	—	2,187.32	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,628.16</i>	<i>—</i>	<i>696.55</i>	<i>986.03</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.30</i>	<i>—</i>	<i>—</i>
Interest	1,823.44	2,564.31	7,959.68	4,791.91
<i>Loans, general purposes</i>	<i>1,185.94</i>	<i>2,564.31</i>	<i>6,023.80</i>	<i>4,791.91</i>
<i>Loans, public service enterprises</i>	<i>637.50</i>	<i>—</i>	<i>1,935.88</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,357.63	7,019.06	3,708.53	6,372.06
<i>Departmental</i>	<i>5,640.17</i>	<i>7,019.06</i>	<i>2,049.63</i>	<i>5,242.23</i>
General government	—	—	40.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,505.17	3,998.90	1,998.90	2,129.96
Charities	135.00	—	—	—
Schools	—	1,171.66	10.73	2,997.27
Libraries	—	—	—	—
Recreation	—	1,848.50	—	115.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>717.46</i>	<i>—</i>	<i>1,658.90</i>	<i>—</i>
Electric light	—	—	547.49	—
Water	717.46	—	1,111.41	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,129.83</i>
Municipal indebtedness	32,000.00	40,000.00	107,750.00	80,418.24
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>12,750.00</i>	<i>10,418.24</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>38,000.00</i>	<i>95,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	300.77	800.00	40.00	88.24
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>300.77</i>	<i>800.00</i>	<i>40.00</i>	<i>88.24</i>
Refunds	77.54	128.11	299.60	181.47
Agency, trust, and investment	6,256.76	5,665.26	14,284.63	9,654.37
<i>Taxes and licenses for State</i>	<i>2,366.00</i>	<i>1,979.23</i>	<i>6,493.62</i>	<i>5,452.25</i>
<i>Taxes for county</i>	<i>2,434.00</i>	<i>3,479.39</i>	<i>7,494.35</i>	<i>3,289.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,301.36</i>	<i>31.44</i>	<i>181.93</i>	<i>558.05</i>
<i>All other</i>	<i>155.40</i>	<i>175.20</i>	<i>114.73</i>	<i>354.60</i>
RECAPITULATION.				
Maintenance and interest	\$67,413.11	\$55,302.98	\$86,043.93	\$84,233.71
Permanent debt (except from sinking funds)	2,000.00	2,000.00	12,750.00	10,418.24
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,357.63	7,019.06	3,708.53	6,372.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	38,000.00	95,000.00	70,000.00
Transfers (except to sinking funds) and refunds	378.31	928.11	339.60	269.71
Agency, trust, and investment	6,256.76	5,665.26	14,284.63	9,654.37
Total payments	\$112,405.81	\$108,915.41	\$212,126.69	\$180,948.09
Balance on hand, including funds	20,148.99	3,589.08	18,149.44	13,994.80
GRAND TOTAL	\$132,554.80	\$112,504.49	\$230,276.13	\$194,942.89

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
REVENUE.	\$91,555.48	\$80,534.77	\$47,715.10	\$49,004.90
General	76,654.15	65,736.35	42,471.00	44,589.16
<i>Taxes</i>	<i>64,588.65</i>	<i>61,663.57</i>	<i>30,533.74</i>	<i>30,900.58</i>
Property, poll, and income	63,025.29	60,281.21	30,241.78	30,453.37
Corporation, bank, etc.	1,563.36	1,382.36	291.96	447.01
<i>Licenses and permits</i>	<i>66.00</i>	<i>284.00</i>	<i>55.00</i>	<i>25.50</i>
<i>Fines and forfeits</i>	<i>276.40</i>	<i>17.00</i>	<i>105.00</i>	<i>20.00</i>
<i>Grants and gifts</i>	<i>11,723.10</i>	<i>3,771.78</i>	<i>11,777.26</i>	<i>13,643.28</i>
For expenses	11,723.10	3,771.78	11,777.26	13,643.28
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	14,901.33	14,798.42	5,244.10	4,415.74
<i>Special assessments</i>	<i>3.60</i>	<i>431.04</i>	—	<i>5.02</i>
To meet expenses	3.50	431.04	—	5.02
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,011.14</i>	<i>3,753.43</i>	<i>1,225.19</i>	<i>1,700.07</i>
<i>Departmental</i>	<i>6,946.46</i>	<i>9,002.58</i>	<i>2,593.43</i>	<i>2,070.46</i>
General government	43.80	736.01	146.00	—
Protection of persons and property	363.02	489.74	66.05	63.25
Health and sanitation	—	665.56	—	—
Highways	5,999.46	11.00	982.35	571.06
Charities	383.27	1,807.14	1,091.44	1,402.67
Soldiers' benefits	72.00	240.00	172.00	—
Schools	4.75	4,951.84	125.94	23.75
Libraries	55.16	101.29	9.65	—
Recreation	—	—	—	—
Unclassified	25.00	—	—	9.73
<i>Public service enterprises</i>	<i>126.00</i>	—	—	—
Electric light	—	—	—	—
Water	126.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>327.77</i>	—	—	<i>310.09</i>
<i>Interest</i>	<i>3,486.46</i>	<i>1,611.37</i>	<i>1,425.48</i>	<i>330.10</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,806.73	724.68	381.75	245.60
All other	1,679.73	886.69	1,043.73	84.50
NON-REVENUE.	\$40,399.23	\$45,574.79	\$34,831.78	\$42,618.07
Offsets to outlays	—	—	5,999.46	7,836.61
<i>Departmental</i>	—	—	<i>5,999.46</i>	<i>7,836.61</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	30,000.00	23,000.00	29,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Bonds, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>23,000.00</i>	<i>29,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,463.11	649.95	—	245.60
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>1,463.11</i>	<i>649.95</i>	—	<i>245.60</i>
Refunds	337.22	386.18	220.50	59.55
Agency, trust, and investment	8,598.90	14,538.66	5,611.82	5,476.31
<i>Taxes and licenses for State</i>	<i>3,850.50</i>	<i>5,618.81</i>	<i>2,317.50</i>	<i>2,067.00</i>
<i>Taxes for county</i>	<i>3,415.85</i>	<i>8,708.99</i>	<i>3,258.32</i>	<i>3,112.22</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,273.75</i>	<i>212.86</i>	<i>7.60</i>	<i>297.09</i>
<i>All other</i>	<i>58.80</i>	—	<i>128.40</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$91,555.48	\$80,534.77	\$53,714.56	\$56,841.51
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	30,000.00	23,000.00	29,000.00
Transfers and refunds	1,800.33	1,036.13	220.50	305.15
Agency, trust, and investment	8,598.90	14,538.66	5,611.82	5,476.31
Total receipts	\$131,954.71	\$126,109.56	\$82,546.88	\$91,622.97
Balance on hand, including funds	27,651.33	20,754.45	2,890.36	7,106.96
GRAND TOTAL	\$159,606.04	\$146,864.01	\$85,437.24	\$98,729.93

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
Maintenance	\$76,483.46	\$71,359.55	\$44,901.35	\$44,061.21
<i>Departmental</i>	76,985.63	71,254.31	44,724.10	43,786.88
General government	6,812.03	8,528.41	3,511.72	1,788.62
Protection of persons and property	4,517.49	6,209.15	618.57	514.01
Health and sanitation	2,672.73	3,561.23	605.60	561.87
Highways	28,323.69	9,585.23	9,426.54	8,125.94
Charities	4,271.53	6,478.79	7,094.62	3,990.95
Soldiers' benefits	72.00	240.00	172.00	—
Schools	26,594.36	32,964.08	22,191.01	27,641.94
Libraries	1,405.44	1,431.21	284.25	936.27
Recreation	153.41	1,576.08	2.56	25.96
Pensions	—	—	—	—
Unclassified	1,162.95	680.13	817.23	201.32
<i>Public service enterprises</i>	45.51	—	—	—
Electric light	—	—	—	—
Water	45.51	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	417.32	105.24	174.25	274.33
<i>Administration of trust funds</i>	35.00	—	3.00	—
Interest	4,242.91	900.08	1,172.78	2,182.49
<i>Loans, general purposes</i>	4,242.91	900.08	1,172.78	2,182.49
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	21,001.40	6,984.72	8,049.28	9,437.66
<i>Departmental</i>	21,001.40	6,984.72	8,049.28	9,437.66
General government	18,411.28	—	—	—
Protection of persons and property	450.00	414.42	—	—
Health and sanitation	1,950.01	1,049.22	—	—
Highways	95.00	5,120.36	7,999.28	9,437.66
Charities	—	—	—	—
Schools	95.11	150.00	—	—
Libraries	—	175.00	50.00	—
Recreation	—	75.72	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	38,000.00	40,000.00	23,398.67	32,250.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	8,000.00	—	1,598.67	3,250.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	30,000.00	40,000.00	21,800.00	29,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,463.11	649.95	—	245.60
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,463.11	649.95	—	245.60
Refunds	337.22	386.18	220.50	59.55
Agency, trust, and investment	9,088.38	14,613.39	5,605.73	5,476.31
<i>Taxes and licenses for State</i>	3,850.50	5,616.81	2,217.50	2,067.00
<i>Taxes for county</i>	3,415.85	8,708.99	3,268.32	3,112.22
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,765.03	287.59	1.51	297.09
<i>All other</i>	57.00	—	128.40	—
RECAPITULATION.				
Maintenance and interest	\$80,726.37	\$72,259.63	\$46,074.13	\$46,243.70
Permanent debt (except from sinking funds)	8,000.00	—	1,598.67	3,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,001.40	6,984.72	8,049.28	9,437.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	40,000.00	21,800.00	29,000.00
Transfers (except to sinking funds) and refunds	1,800.33	1,036.13	220.50	305.15
Agency, trust, and investment	9,088.38	14,613.39	5,605.73	5,476.31
Total payments	\$150,616.48	\$134,893.87	\$83,348.31	\$93,712.82
Balance on hand, including funds	8,989.56	11,970.14	2,088.93	5,017.11
GRAND TOTAL	\$159,606.04	\$146,864.01	\$85,437.24	\$98,729.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
REVENUE.	\$63,391.31	\$57,565.10	\$61,571.93	\$44,887.95
General	50,361.13	44,808.65	55,728.94	39,339.31
<i>Taxes</i>	<i>34,672.65</i>	<i>33,649.46</i>	<i>39,646.62</i>	<i>26,683.34</i>
Property, poll, and income	34,122.65	32,551.84	38,227.97	26,286.89
Corporation, bank, etc.	449.90	1,097.62	1,318.55	396.45
<i>Licenses and permits</i>	<i>70.50</i>	<i>37.00</i>	<i>85.00</i>	<i>56.00</i>
<i>Fines and forfeits</i>	<i>70.00</i>	<i>123.00</i>	<i>102.50</i>	<i>70.00</i>
<i>Grants and gifts</i>	<i>15,639.60</i>	<i>10,999.19</i>	<i>15,994.92</i>	<i>12,529.97</i>
For expenses	15,639.60	10,999.19	15,994.92	12,529.97
For outlays	—	—	—	—
<i>All other</i>	<i>8.48</i>	—	—	—
Commercial	13,030.18	12,756.45	5,842.99	5,548.64
<i>Special assessments</i>	—	<i>15.50</i>	—	—
To meet expenses	—	15.50	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,338.81</i>	<i>2,096.62</i>	<i>2,474.30</i>	<i>1,899.67</i>
<i>Departmental</i>	<i>11,481.39</i>	<i>5,137.96</i>	<i>1,817.07</i>	<i>2,390.07</i>
General government	65.00	152.00	6.11	1.00
Protection of persons and property	13.69	16.60	62.98	13.35
Health and sanitation	—	22.00	155.11	318.00
Highways	548.74	3,032.50	150.00	134.87
Charities	9,617.78	1,755.54	900.30	1,258.85
Soldiers' benefits	—	126.00	120.00	24.00
Schools	1,236.18	—	420.02	623.50
Libraries	—	22.19	2.55	2.95
Recreation	—	—	—	—
Unclassified	—	11.13	—	13.55
<i>Public service enterprises</i>	—	<i>9.10</i>	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	9.10	—	—
<i>Cemeteries</i>	<i>20.50</i>	<i>383.15</i>	<i>137.55</i>	<i>230.88</i>
<i>Interest</i>	<i>189.48</i>	<i>5,115.12</i>	<i>1,414.07</i>	<i>1,028.02</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	4,554.95	539.42	160.59
All other	189.48	560.17	874.65	867.43
NON-REVENUE.	\$39,099.31	\$57,400.07	\$40,653.34	\$36,722.34
Offsets to outlays	4,285.50	—	9,287.56	—
<i>Departmental</i>	<i>4,285.50</i>	—	<i>9,287.56</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,300.00	46,000.00	25,000.00	31,000.00
<i>Loans, general purposes</i>	<i>2,300.00</i>	<i>2,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>28,000.00</i>	<i>44,000.00</i>	<i>25,000.00</i>	<i>31,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	2,775.11	520.69	111.50
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	2,775.11	520.69	111.50
Refunds	61.35	103.54	102.88	149.23
Agency, trust, and investment	4,452.46	8,521.42	5,742.21	5,461.61
<i>Taxes and licenses for State</i>	<i>1,804.50</i>	<i>2,526.00</i>	<i>2,304.00</i>	<i>1,987.12</i>
<i>Taxes for county</i>	<i>2,572.36</i>	<i>2,147.11</i>	<i>2,590.90</i>	<i>2,939.32</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>3,712.71</i>	<i>506.91</i>	<i>535.17</i>
<i>All other</i>	<i>75.60</i>	<i>185.60</i>	<i>340.40</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$67,676.81	\$57,565.10	\$70,859.49	\$44,887.95
Premiums	—	—	—	—
Municipal indebtedness	30,300.00	46,000.00	25,000.00	31,000.00
Transfers and refunds	61.35	2,878.65	623.57	260.73
Agency, trust, and investment	4,452.46	8,521.42	5,742.21	5,461.61
Total receipts	\$102,490.62	\$114,965.17	\$102,225.27	\$81,610.29
Balance on hand, including funds	3,937.51	12,999.98	5,916.58	2,773.29
GRAND TOTAL	\$106,428.13	\$127,965.15	\$108,141.85	\$84,383.58

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
Maintenance	\$62,603.57	\$57,320.87	\$50,132.08	\$43,823.34
<i>Departmental</i>	<i>62,623.18</i>	<i>56,513.61</i>	<i>49,900.81</i>	<i>43,399.25</i>
General government	3,166.07	2,946.57	2,985.65	2,465.71
Protection of persons and property	729.45	2,342.74	920.88	603.29
Health and sanitation	705.15	3,060.43	1,860.17	335.47
Highways	12,559.43	16,076.24	9,230.73	8,643.50
Charities	17,650.79	8,803.31	6,148.18	3,404.98
Soldiers' benefits	643.00	1,523.37	883.32	—
Schools	26,231.99	20,528.13	26,650.91	27,596.18
Libraries	135.12	720.32	358.29	168.90
Recreation	8.32	52.30	2.62	10.42
Pensions	—	—	—	—
Unclassified	693.86	460.20	860.06	170.80
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>48.48</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	48.48	—
<i>Cemeteries</i>	<i>80.39</i>	<i>799.86</i>	<i>182.79</i>	<i>424.09</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>7.40</i>	<i>—</i>	<i>—</i>
Interest	1,289.91	1,565.28	735.60	928.53
<i>Loans, general purposes</i>	<i>1,289.91</i>	<i>1,565.28</i>	<i>735.60</i>	<i>928.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,503.07	3,961.32	14,894.75	—
<i>Departmental</i>	<i>5,503.07</i>	<i>3,961.32</i>	<i>14,660.75</i>	<i>—</i>
General government	—	—	80.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	298.00	3,726.32	—	—
Highways	4,836.66	200.00	12,864.11	—
Charities	—	—	—	—
Schools	68.41	—	1,716.64	—
Libraries	—	35.00	—	—
Recreation	300.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>234.00</i>	<i>—</i>
Municipal indebtedness	29,500.00	43,100.00	25,000.00	30,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,500.00</i>	<i>3,100.00</i>	<i>—</i>	<i>1,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>28,000.00</i>	<i>40,000.00</i>	<i>25,000.00</i>	<i>29,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,775.11	520.69	111.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,775.11</i>	<i>520.69</i>	<i>111.60</i>
Refunds	61.35	103.54	102.88	149.23
Agency, trust, and investment	4,447.66	8,978.02	5,760.94	5,461.61
<i>Taxes and licenses for State</i>	<i>1,804.50</i>	<i>2,526.00</i>	<i>2,304.00</i>	<i>1,987.12</i>
<i>Taxes for county</i>	<i>2,572.36</i>	<i>2,147.11</i>	<i>2,590.90</i>	<i>2,939.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>4,169.31</i>	<i>525.64</i>	<i>535.17</i>
<i>All other</i>	<i>70.80</i>	<i>135.60</i>	<i>340.40</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$63,893.48	\$58,886.15	\$50,867.68	\$44,751.87
Permanent debt (except from sinking funds)	1,500.00	3,100.00	—	1,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,503.07	3,961.32	14,894.75	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	28,000.00	40,000.00	25,000.00	29,000.00
Transfers (except to sinking funds) and refunds	61.35	2,878.65	623.57	260.73
Agency, trust, and investment	4,447.66	8,978.02	5,760.94	5,461.61
Total payments	\$103,405.56	\$117,804.14	\$97,146.94	\$81,074.21
<i>Balance on hand, including funds</i>	<i>3,022.57</i>	<i>10,161.01</i>	<i>10,994.91</i>	<i>3,309.37</i>
GRAND TOTAL	\$106,428.13	\$127,965.15	\$108,141.85	\$84,383.58

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
REVENUE.	\$37,790.43	\$48,509.66	\$74,683.08	\$47,961.38
General	34,566.25	42,733.55	68,501.25	39,177.90
<i>Taxes</i>	<i>21,445.44</i>	<i>26,637.04</i>	<i>62,994.67</i>	<i>30,737.04</i>
Property, poll, and income	19,489.18	26,346.65	61,575.20	29,819.26
Corporation, bank, etc.	1,956.26	290.39	1,419.47	917.78
<i>Licenses and permits</i>	<i>24.00</i>	<i>16.00</i>	<i>75.00</i>	<i>148.00</i>
<i>Fines and forfeits</i>	<i>129.12</i>	<i>70.50</i>	<i>5.00</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>12,967.69</i>	<i>16,010.01</i>	<i>5,426.58</i>	<i>8,287.86</i>
For expenses	12,752.69	16,010.01	5,426.58	8,287.86
For outlays	215.00	—	—	—
<i>All other</i>	—	—	—	—
Commercial	3,224.18	5,776.11	6,181.83	8,783.48
<i>Special assessments</i>	—	<i>182.00</i>	—	—
To meet expenses	—	182.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,281.28</i>	<i>1,503.23</i>	<i>3,243.99</i>	<i>1,844.43</i>
<i>Departmental</i>	<i>1,228.04</i>	<i>3,268.69</i>	<i>1,254.51</i>	<i>6,425.82</i>
General government	—	2.50	—	200.00
Protection of persons and property	—	12.10	55.46	10.94
Health and sanitation	—	—	261.71	—
Highways	—	1,000.00	—	2,233.50
Charities	1,156.04	1,128.54	891.00	3,748.58
Soldiers' benefits	40.00	54.00	—	40.00
Schools	32.00	863.62	19.40	192.80
Libraries	—	8.00	21.00	—
Recreation	—	—	—	—
Unclassified	—	199.93	5.94	—
<i>Public service enterprises</i>	—	—	—	<i>7.50</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	7.50
<i>Cemeteries</i>	<i>311.37</i>	<i>143.00</i>	<i>580.01</i>	—
<i>Interest</i>	<i>403.49</i>	<i>679.19</i>	<i>1,103.32</i>	<i>505.73</i>
On sinking funds	—	—	—	—
On trust and investment funds	38.12	51.84	676.69	279.10
All other	365.37	627.35	426.63	226.63
NON-REVENUE.	\$74,441.19	\$13,219.51	\$48,791.71	\$23,081.23
Offsets to outlays	11,799.25	2,000.00	5,740.91	2,882.74
<i>Departmental</i>	<i>11,799.25</i>	<i>2,000.00</i>	<i>5,740.91</i>	<i>2,882.74</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	56,200.00	8,200.00	30,000.00	15,600.00
<i>Loans, general purposes</i>	<i>1,200.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>8,200.00</i>	<i>30,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	80.00	—	936.43	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	80.00	—	936.43	—
Refunds	55.31	34.24	222.24	48.50
Agency, trust, and investment	6,306.63	2,985.27	11,892.13	5,149.99
<i>Taxes and licenses for State</i>	<i>2,114.01</i>	<i>1,547.50</i>	<i>5,256.87</i>	<i>2,322.00</i>
<i>Taxes for county</i>	<i>3,086.83</i>	<i>1,152.77</i>	<i>4,643.71</i>	<i>2,434.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,000.79</i>	<i>285.00</i>	<i>1,595.55</i>	<i>303.89</i>
<i>All other</i>	<i>105.00</i>	—	<i>396.00</i>	<i>90.10</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$49,589.68	\$50,509.66	\$80,423.99	\$50,844.12
Premiums	—	—	—	—
Municipal indebtedness	56,200.00	8,200.00	30,000.00	15,000.00
Transfers and refunds	135.31	34.24	1,158.67	48.50
Agency, trust, and investment	6,306.63	2,985.27	11,892.13	5,149.99
Total receipts	\$112,231.62	\$61,729.17	\$123,474.79	\$71,042.61
Balance on hand, including funds	7,037.64	78.64	17,987.80	4,397.76
GRAND TOTAL	\$119,269.26	\$61,807.81	\$141,462.59	\$75,440.37

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
Maintenance	\$43,376.15	\$41,416.69	\$70,845.24	\$48,414.81
<i>Departmental</i>	42,486.78	41,195.02	69,635.50	48,413.68
General government	2,753.35	2,827.32	5,080.73	3,100.20
Protection of persons and property	779.51	967.47	4,115.58	2,012.12
Health and sanitation	709.58	1,513.18	2,615.46	977.11
Highways	9,692.35	9,039.68	24,556.03	15,154.80
Charities	5,829.50	4,266.65	2,267.31	8,631.91
Soldiers' benefits	1,200.00	668.00	134.71	477.95
Schools	20,478.03	21,224.19	28,047.67	16,758.75
Libraries	399.65	496.73	1,807.33	880.93
Recreation	2.50	12.20	487.05	24.42
Pensions	—	—	—	—
Unclassified	642.31	179.60	523.63	395.49
<i>Public service enterprises</i>	—	—	—	1.13
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	1.13
<i>Cemeteries</i>	889.87	221.67	1,209.74	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	1,635.74	868.53	1,834.22	316.66
<i>Loans, general purposes</i>	1,635.74	868.53	1,834.22	316.66
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	15,703.04	2,997.29	6,097.69	4,596.89
<i>Departmental</i>	15,488.51	2,997.29	6,097.69	4,596.89
General government	—	—	—	104.36
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	16.82	—
Highways	15,488.51	2,997.29	5,896.21	4,308.53
Charities	—	—	—	—
Schools	—	—	184.66	184.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	214.53	—	—	—
Municipal indebtedness	48,700.00	12,455.37	33,000.00	15,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,700.00	3,000.00	3,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	47,000.00	9,200.00	30,000.00	15,000.00
<i>Warrants or orders, previous years</i>	—	255.37	—	—
Transfers	80.00	—	936.43	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	80.00	—	936.43	—
Refunds	55.31	34.24	222.24	48.50
Agency, trust, and investment	6,563.99	3,037.11	11,632.39	5,125.20
<i>Taxes and licenses for State</i>	2,114.01	1,547.50	6,256.87	2,322.00
<i>Taxes for county</i>	3,086.83	1,152.77	4,643.71	2,434.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,258.15	336.84	1,335.81	279.10
<i>All other</i>	105.00	—	396.00	90.10
RECAPITULATION.				
Maintenance and interest	\$45,011.89	\$42,285.22	\$72,679.46	\$48,731.47
Permanent debt (except from sinking funds)	1,700.00	3,000.00	3,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,703.04	2,997.29	6,097.69	4,596.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	47,000.00	9,455.37	30,000.00	15,000.00
Transfers (except to sinking funds) and refunds	135.31	34.24	1,158.67	48.50
Agency, trust, and investment	6,563.99	3,037.11	11,632.39	5,125.20
Total payments	\$116,114.23	\$60,809.23	\$124,568.21	\$73,502.06
Balance on hand, including funds	3,155.03	998.58	16,894.38	1,938.31
GRAND TOTAL	\$119,269.26	\$61,807.81	\$141,462.59	\$75,440.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
REVENUE.	\$69,907.10	\$47,659.53	\$63,285.58	\$67,826.12
General	50,157.29	39,305.52	54,747.29	57,496.44
<i>Taxes</i>	<i>31,585.11</i>	<i>27,245.67</i>	<i>28,995.68</i>	<i>47,734.89</i>
Property, poll, and income	31,484.20	27,018.33	28,694.40	47,277.64
Corporation, bank, etc.	100.91	227.34	301.28	457.25
<i>Licenses and permits</i>	<i>57.00</i>	<i>58.63</i>	<i>9.50</i>	<i>50.50</i>
<i>Fines and forfeits</i>	<i>12.00</i>	<i>40.00</i>	<i>10.00</i>	<i>45.00</i>
<i>Grants and gifts</i>	<i>18,503.18</i>	<i>11,961.22</i>	<i>25,732.11</i>	<i>9,666.05</i>
For expenses	18,503.18	11,917.55	25,732.11	9,666.05
For outlays	—	43.67	—	—
All other	—	—	—	—
Commercial	19,749.81	8,354.01	8,538.29	10,329.68
<i>Special assessments</i>	<i>190.22</i>	<i>12.25</i>	<i>28.53</i>	—
To meet expenses	190.22	12.25	28.53	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,502.25</i>	<i>2,011.56</i>	<i>973.45</i>	<i>3,182.73</i>
<i>Departmental</i>	<i>5,171.46</i>	<i>4,773.60</i>	<i>5,824.41</i>	<i>1,957.97</i>
General government	120.50	202.55	17.14	200.25
Protection of persons and property	29.90	91.26	8.75	44.16
Health and sanitation	—	—	—	—
Highways	2,616.40	2,158.61	4,705.94	36.90
Charities	1,787.88	1,502.25	571.19	565.53
Soldiers' benefits	216.00	150.00	290.00	—
Schools	400.78	633.70	57.00	698.99
Libraries	—	35.23	150.27	412.14
Recreation	—	—	—	—
Unclassified	—	—	24.12	—
<i>Public service enterprises</i>	<i>10,769.10</i>	—	—	<i>13.40</i>
Electric light	10,769.10	—	—	—
Water	—	—	—	—
All other	—	—	—	13.40
<i>Cemeteries</i>	<i>763.00</i>	<i>538.92</i>	—	<i>1,289.97</i>
<i>Interest</i>	<i>1,353.78</i>	<i>1,017.68</i>	<i>1,711.90</i>	<i>3,885.61</i>
On sinking funds	—	—	—	—
On trust and investment funds	480.74	468.01	500.20	3,078.92
All other	873.04	549.67	1,211.70	806.69
NON-REVENUE.	\$43,262.17	\$54,112.14	\$34,662.43	\$23,135.28
Offsets to outlays	8,169.37	14,238.42	9,743.96	948.21
<i>Departmental</i>	<i>7,696.62</i>	<i>14,238.42</i>	<i>9,743.96</i>	<i>948.21</i>
<i>Public service enterprises</i>	<i>472.75</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	34,000.00	20,000.00	10,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>34,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	455.74	795.18	746.48	2,608.32
<i>From sinking funds</i>	—	—	—	—
All other	455.74	795.18	746.48	2,608.32
Refunds	16.78	93.87	19.92	130.66
Agency, trust, and investment	4,620.28	4,984.67	4,152.07	9,448.09
<i>Taxes and licenses for State</i>	<i>1,684.00</i>	<i>1,911.00</i>	<i>1,708.00</i>	<i>3,367.57</i>
<i>Taxes for county</i>	<i>1,704.00</i>	<i>1,947.00</i>	<i>1,704.00</i>	<i>3,773.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>949.00</i>	<i>993.47</i>	<i>731.67</i>	<i>2,307.52</i>
All other	283.28	133.20	8.40	—
RECAPITULATION.				
Revenue and offsets to outlays	\$78,076.47	\$61,897.95	\$73,029.54	\$68,774.33
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	34,000.00	20,000.00	10,000.00
Transfers and refunds	472.52	889.05	766.40	2,738.98
Agency, trust, and investment	4,620.28	4,984.67	4,152.07	9,448.09
Total receipts	\$113,169.27	\$101,771.67	\$97,948.01	\$90,961.40
Balance on hand, including funds	12,894.55	2,274.63	15,618.71	38,783.51
GRAND TOTAL	\$126,063.82	\$104,046.30	\$113,566.72	\$129,744.91

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
Maintenance	\$61,142.16	\$51,423.74	\$66,418.98	\$60,562.17
<i>Departmental</i>	<i>61,855.08*</i>	<i>50,664.24</i>	<i>66,585.38</i>	<i>58,918.93</i>
General government	2,368.61	3,170.43	3,205.22	4,439.37
Protection of persons and property	1,895.18	2,412.47	1,637.58	2,884.55
Health and sanitation	1,274.42	751.18	1,461.35	3,107.79
Highways	10,518.68	16,360.27	16,492.72	20,375.55
Charities	4,649.66	7,280.27	8,167.30	3,245.61
Soldiers' benefits	758.58	228.00	361.10	—
Schools	26,761.40	18,346.63	30,920.06	18,251.03
Libraries	1,200.22	1,086.74	1,335.62	3,514.54
Recreation	98.65	2.26	405.94	2,502.30
Pensions	—	—	—	—
Unclassified	2,329.68	1,025.99	2,398.49	598.19
<i>Public service enterprises</i>	<i>8,425.68</i>	<i>—</i>	<i>—</i>	<i>19.27</i>
Electric light	8,425.68	—	—	—
Water	—	—	—	—
All other	—	—	—	19.27
<i>Cemeteries</i>	<i>861.40</i>	<i>759.50</i>	<i>33.60</i>	<i>1,623.97</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,121.22	720.86	610.00	160.00
<i>Loans, general purposes</i>	<i>1,121.22</i>	<i>720.86</i>	<i>610.00</i>	<i>160.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,815.88	16,911.55	12,787.53	26,501.77
<i>Departmental</i>	<i>5,499.62</i>	<i>16,911.55</i>	<i>12,787.53</i>	<i>26,501.77</i>
General government	—	981.85	—	—
Protection of persons and property	—	98.00	—	—
Health and sanitation	—	—	—	—
Highways	5,499.62	15,786.10	12,762.53	26,118.56
Charities	—	—	—	—
Schools	—	45.60	—	—
Libraries	—	—	—	—
Recreation	—	—	—	383.21
Unclassified	—	—	25.00	—
<i>Public service enterprises</i>	<i>2,316.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	2,316.26	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	39,700.00	28,500.00	20,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>37,000.00</i>	<i>28,500.00</i>	<i>20,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	455.74	795.18	746.48	2,608.32
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>455.74</i>	<i>795.18</i>	<i>746.48</i>	<i>2,608.32</i>
Refunds	16.78	93.87	19.92	130.66
Agency, trust, and investment	4,573.65	4,881.98	3,887.85	9,267.85
<i>Taxes and licenses for State</i>	<i>1,684.00</i>	<i>1,911.00</i>	<i>1,708.00</i>	<i>3,367.67</i>
<i>Taxes for county</i>	<i>1,704.00</i>	<i>1,947.00</i>	<i>1,704.00</i>	<i>3,773.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>929.00</i>	<i>890.78</i>	<i>475.85</i>	<i>2,127.28</i>
<i>All other</i>	<i>256.65</i>	<i>133.20</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$62,263.38	\$52,144.60	\$67,028.98	\$60,722.17
Permanent debt (except from sinking funds)	2,700.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,815.88	16,911.55	12,787.53	26,501.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	37,000.00	28,500.00	20,000.00	10,000.00
Transfers (except to sinking funds) and refunds	472.52	889.05	766.40	2,738.98
Agency, trust, and investment	4,573.65	4,881.98	3,887.85	9,267.85
Total payments	\$114,825.43	\$103,327.18	\$104,470.76	\$109,230.77
<i>Balance on hand, including funds</i>	<i>11,238.39</i>	<i>719.12</i>	<i>9,095.96</i>	<i>20,514.14</i>
GRAND TOTAL	\$126,063.82	\$104,046.30	\$113,566.72	\$129,744.91

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
REVENUE.	\$79,283.36	\$42,684.09	\$46,894.55	\$82,087.88
General	68,886.59	38,482.12	38,839.62	67,998.45
<i>Taxes</i>	<i>55,740.33</i>	<i>26,336.31</i>	<i>23,916.87</i>	<i>59,534.11</i>
Property, poll, and income	53,651.39	26,093.70	23,434.41	58,587.66
Corporation, bank, etc.	2,088.94	242.61	482.46	946.45
<i>Licenses and permits</i>	<i>18.60</i>	<i>3.00</i>	<i>28.00</i>	<i>23.00</i>
<i>Fines and forfeits</i>	<i>5,796.25</i>	<i>170.00</i>	<i>8.50</i>	—
<i>Grants and gifts</i>	<i>7,331.51</i>	<i>11,972.81</i>	<i>14,886.25</i>	<i>8,441.34</i>
For expenses	7,331.51	11,972.81	14,886.25	8,441.34
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	10,396.77	4,201.97	8,054.93	14,089.43
<i>Special assessments</i>	<i>38.00</i>	—	<i>38.78</i>	<i>366.05</i>
To meet expenses	38.00	—	38.78	366.05
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,969.11</i>	<i>1,322.13</i>	<i>2,106.00</i>	<i>3,742.69</i>
<i>Departmental</i>	<i>3,540.62</i>	<i>2,472.86</i>	<i>2,671.40</i>	<i>6,616.19</i>
General government	40.00	119.00	62.35	43.00
Protection of persons and property	95.94	14.86	164.32	—
Health and sanitation	.50	28.50	—	—
Highways	—	352.40	—	4,000.00
Charities	932.78	1,933.42	2,030.90	1,951.13
Soldiers' benefits	360.00	—	120.00	—
Schools	2,088.30	—	250.00	601.06
Libraries	23.10	18.68	14.00	21.00
Recreation	—	—	—	—
Unclassified	—	6.00	29.83	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>490.30</i>	<i>306.67</i>	<i>1,023.00</i>	<i>843.10</i>
<i>Interest</i>	<i>2,358.74</i>	<i>100.28</i>	<i>2,215.75</i>	<i>2,521.40</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,762.49	16.38	1,782.21	1,146.66
All other	596.25	83.90	433.54	1,374.74
NON-REVENUE.	\$37,447.81	\$30,460.52	\$17,973.94	\$79,055.82
Offsets to outlays	679.72	5,918.96	2,000.00	28,483.16
<i>Departmental</i>	<i>679.72</i>	<i>5,918.96</i>	<i>2,000.00</i>	<i>28,483.16</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	25,000.00	20,000.00	10,000.00	40,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	853.07	—	600.44	800.00
<i>From sinking funds</i>	—	—	—	—
All other	853.07	—	600.44	800.00
Refunds	187.12	49.47	127.96	70.57
Agency, trust, and investment	10,727.90	4,492.09	5,245.54	9,702.09
<i>Taxes and licenses for State</i>	<i>4,243.18</i>	<i>1,672.00</i>	<i>1,812.50</i>	<i>2,952.50</i>
<i>Taxes for county</i>	<i>3,714.97</i>	<i>2,420.62</i>	<i>1,463.94</i>	<i>2,635.08</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,769.75</i>	<i>399.47</i>	<i>1,747.10</i>	<i>3,931.51</i>
All other	—	—	222.00	183.00
RECAPITULATION.				
Revenue and offsets to outlays	\$79,963.08	\$48,603.05	\$48,894.55	\$110,571.04
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	20,000.00	10,000.00	40,000.00
Transfers and refunds	1,040.19	49.47	728.40	870.57
Agency, trust, and investment	10,727.90	4,492.09	5,245.54	9,702.09
Total receipts	\$116,731.17	\$73,144.61	\$64,868.49	\$161,143.70
Balance on hand, including funds	18,147.79	4,263.40	9,589.61	2,415.74
GRAND TOTAL	\$134,878.96	\$77,408.01	\$74,458.10	\$163,559.44

Graded According to Population of 1930 — Continued.

PAYMENTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
Maintenance	\$62,757.43	\$39,451.29	\$46,095.24	\$63,999.28
<i>Departmental</i>	<i>61,693.94</i>	<i>39,159.62</i>	<i>44,837.18</i>	<i>62,574.75</i>
General government	4,115.11	1,726.93	2,068.95	4,231.99
Protection of persons and property	4,102.60	689.99	2,150.66	2,142.89
Health and sanitation	1,435.13	762.56	1,320.61	1,114.61
Highways	18,769.73	8,706.21	10,059.04	22,012.31
Charities	5,050.89	8,706.36	5,285.21	6,544.28
Soldiers' benefits	600.00	—	362.53	761.43
Schools	24,712.71	17,416.01	21,860.13	22,014.91
Libraries	741.49	849.92	991.23	2,053.98
Recreation	551.20	2.02	342.42	368.62
Pensions	—	—	—	—
Unclassified	1,615.08	299.62	396.40	1,329.73
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,013.49</i>	<i>291.67</i>	<i>1,258.06</i>	<i>1,421.53</i>
<i>Administration of trust funds</i>	<i>50.00</i>	—	—	<i>3.00</i>
Interest	172.20	724.26	826.00	1,513.66
<i>Loans, general purposes</i>	<i>172.20</i>	<i>724.26</i>	<i>826.00</i>	<i>1,513.66</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	18,510.59	8,711.77	3,639.21	38,471.64
<i>Departmental</i>	<i>18,483.57</i>	<i>7,594.14</i>	<i>3,639.21</i>	<i>38,471.64</i>
General government	—	15.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	14.26	—	84.21	3,726.32
Highways	1,396.53	7,579.14	2,500.00	34,745.32
Charities	—	—	—	—
Schools	17,072.78	—	—	—
Libraries	—	—	117.50	—
Recreation	—	—	937.50	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>27.02</i>	<i>1,117.63</i>	—	—
Municipal indebtedness	10,000.00	21,800.00	11,200.00	49,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,800.00	1,200.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>49,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	853.07	—	600.44	800.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>853.07</i>	—	<i>600.44</i>	<i>800.00</i>
Refunds	187.12	49.47	127.96	70.57
Agency, trust, and investment	10,974.10	4,508.47	5,208.41	8,105.19
<i>Taxes and licenses for State</i>	<i>4,243.18</i>	<i>1,672.00</i>	<i>1,812.50</i>	<i>2,952.50</i>
<i>Taxes for county</i>	<i>3,714.97</i>	<i>2,420.62</i>	<i>1,463.94</i>	<i>2,636.08</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,015.95</i>	<i>415.85</i>	<i>1,709.97</i>	<i>2,336.41</i>
<i>All other</i>	—	—	<i>222.00</i>	<i>181.20</i>
RECAPITULATION.				
Maintenance and interest	\$62,929.63	\$40,175.55	\$46,921.24	\$65,512.94
Permanent debt (except from sinking funds)	—	1,800.00	1,200.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,510.59	8,711.77	3,639.21	38,471.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	20,000.00	10,000.00	49,000.00
Transfers (except to sinking funds) and refunds	1,040.19	49.47	728.40	870.57
Agency, trust, and investment	10,974.10	4,508.47	5,208.41	8,105.19
Total payments	\$103,454.51	\$75,245.26	\$67,697.26	\$161,960.34
Balance on hand, including funds	31,424.45	2,162.75	6,760.84	1,599.10
GRAND TOTAL	\$134,878.96	\$77,408.01	\$74,458.10	\$163,559.44

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
REVENUE.	\$42,982.30	\$41,812.29	\$63,174.89	\$37,761.19
General	34,571.09	32,672.53	52,528.21	28,217.89
Taxes	19,106.93	24,391.81	27,008.16	16,805.35
Property, poll, and income	18,825.50	23,474.64	26,586.07	16,428.66
Corporation, bank, etc.	281.43	817.17	422.09	376.69
Licenses and permits	46.50	45.50	18.00	44.00
Fines and forfeits	224.37	420.00	41.84	25.00
Grants and gifts	15,189.49	7,915.22	25,460.21	11,343.54
For expenses	15,189.49	7,915.22	25,460.21	11,343.54
For outlays	—	—	—	—
All other	3.80	—	—	—
Commercial	8,411.21	9,139.76	10,646.68	9,543.30
Special assessments	—	84.00	30.50	—
To meet expenses	—	84.00	30.50	—
To meet outlays	—	—	—	—
Privileges	1,802.36	1,171.02	1,594.69	1,703.86
Departmental	2,868.93	4,635.67	7,129.65	2,270.69
General government	72.00	53.54	48.95	68.20
Protection of persons and property	39.38	27.23	14.75	49.47
Health and sanitation	—	—	—	—
Highways	1,926.55	888.98	3,655.55	278.00
Charities	692.12	3,074.05	2,028.80	606.50
Soldiers' benefits	90.00	66.00	—	—
Schools	28.75	254.33	1,333.79	1,194.28
Libraries	20.00	58.69	—	56.24
Recreation	—	—	—	—
Unclassified	.13	112.75	47.81	18.00
Public service enterprises	1,369.05	2,570.09	—	—
Electric light	—	—	—	—
Water	1,369.05	2,570.09	—	—
All other	—	—	—	—
Cemeteries	448.37	239.40	—	—
Interest	1,922.50	639.68	1,891.84	5,568.75
On sinking funds	—	—	—	—
On trust and investment funds	1,397.88	50.75	737.02	5,247.62
All other	524.62	488.93	1,154.82	321.13
NON-REVENUE.	\$25,544.62	\$25,495.43	\$21,263.96	\$17,609.93
Offsets to outlays	4,423.54	—	4,000.00	—
Departmental	1,957.25	—	4,000.00	—
Public service enterprises	2,466.29	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	14,500.00	21,000.00	12,619.88	8,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	2,500.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	12,000.00	21,000.00	10,000.00	8,000.00
Unpaid warrants or orders, current year	—	—	2,619.88	—
Premiums	—	—	—	—
Transfers	1,626.87	—	79.94	4,954.64
From sinking funds	—	—	—	—
All other	1,626.87	—	79.94	4,954.64
Refunds	87.68	170.32	124.83	469.98
Agency, trust, and investment	4,906.53	4,325.11	4,439.31	4,185.31
Taxes and licenses for State	1,555.56	1,862.00	1,762.50	1,641.00
Taxes for county	2,827.01	1,948.00	2,593.52	2,420.62
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	523.96	395.01	7.69	123.69
All other	—	120.10	75.60	—
RECAPITULATION.				
Revenue and offsets to outlays	\$47,405.84	\$41,812.29	\$67,174.89	\$37,761.19
Premiums	—	—	—	—
Municipal indebtedness	14,500.00	21,000.00	12,619.88	8,000.00
Transfers and refunds	1,714.55	170.32	204.77	5,424.62
Agency, trust, and investment	4,906.53	4,325.11	4,439.31	4,185.31
Total receipts	\$68,526.92	\$67,307.72	\$84,438.85	\$55,371.12
Balance on hand, including funds	14,996.07	6,650.39	114.42	8,681.23
GRAND TOTAL	\$83,522.99	\$73,958.11	\$84,553.27	\$64,052.35

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
Maintenance	\$38,610.63	\$37,494.91	\$53,745.54	\$40,931.12
<i>Departmental</i>	37,763.32	34,521.44	53,699.83	40,809.11
General government	3,887.57	2,161.42	2,197.88	3,609.17
Protection of persons and property	1,501.14	1,768.42	971.95	1,005.70
Health and sanitation	433.24	722.03	431.16	1,139.74
Highways	10,324.54	7,368.47	14,695.53	9,088.02
Charities	3,633.96	5,627.28	6,410.81	3,610.92
Soldiers' benefits	—	364.25	155.26	775.00
Schools	16,874.28	15,149.28	28,444.27	19,161.66
Libraries	740.15	846.40	—	1,051.89
Recreation	54.21	2.14	52.02	914.01
Pensions	—	—	—	—
Unclassified	314.23	511.75	340.95	453.00
<i>Public service enterprises</i>	161.00	2,267.08	—	—
Electric light	—	—	—	—
Water	161.00	2,267.08	—	—
All other	—	—	—	—
<i>Cemeteries</i>	686.31	706.39	46.71	—
<i>Administration of trust funds</i>	—	—	—	122.01
Interest	2,552.28	838.23	846.67	155.83
<i>Loans, general purposes</i>	232.38	634.48	846.67	166.83
<i>Loans, public service enterprises</i>	2,320.00	203.75	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	17,167.20	23.48	6,008.64	1,478.64
<i>Departmental</i>	3,506.46	23.48	6,008.64	1,478.64
General government	—	—	—	—
Protection of persons and property	1,506.46	—	—	—
Health and sanitation	—	—	—	—
Highways	2,000.00	—	6,008.64	—
Charities	—	—	—	—
Schools	—	23.48	—	1,478.64
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	13,660.74	—	—	—
Electric light	—	—	—	—
Water	13,660.74	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	12,000.00	24,000.00	18,465.68	5,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	3,000.00	1,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	12,000.00	21,000.00	15,000.00	5,000.00
<i>Warrants or orders, previous years</i>	—	—	2,465.68	—
Transfers	1,626.87	—	79.94	4,954.64
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,626.87	—	79.94	4,954.64
Refunds	87.68	170.32	124.83	469.98
Agency, trust, and investment	4,906.53	4,375.86	5,096.39	4,295.64
<i>Taxes and licenses for State</i>	1,555.56	1,862.00	1,762.50	1,641.00
<i>Taxes for county</i>	2,827.01	1,948.00	2,593.52	2,420.62
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	523.96	445.76	664.77	234.02
<i>All other</i>	—	120.10	75.60	—
RECAPITULATION.				
Maintenance and interest	\$41,162.91	\$38,333.14	\$54,592.21	\$41,086.95
Permanent debt (except from sinking funds)	—	3,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,167.20	23.48	6,008.64	1,478.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,000.00	21,000.00	17,465.68	5,000.00
Transfers (except to sinking funds) and refunds	1,714.55	170.32	204.77	5,424.62
Agency, trust, and investment	4,906.53	4,375.86	5,096.39	4,295.64
Total payments	\$76,951.19	\$66,902.80	\$84,367.69	\$57,285.85
Balance on hand, including funds	6,571.80	7,055.31	185.58	6,766.50
GRAND TOTAL	\$83,522.99	\$73,958.11	\$84,553.27	\$64,052.35

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
REVENUE.	\$44,224.72	\$55,897.25	\$52,003.03	\$56,274.37
General	40,208.33	44,429.86	45,677.78	48,497.74
<i>Taxes</i>	<i>23,158.67</i>	<i>27,665.90</i>	<i>29,654.11</i>	<i>27,519.66</i>
Property, poll, and income	22,467.56	26,685.50	28,540.22	26,983.68
Corporation, bank, etc.	691.11	980.40	1,113.89	535.98
<i>Licenses and permits</i>	<i>616.00</i>	<i>40.50</i>	<i>33.00</i>	<i>10.00</i>
<i>Fines and forfeits</i>	<i>170.00</i>	<i>30.00</i>	<i>45.09</i>	<i>—</i>
<i>Grants and gifts</i>	<i>16,263.66</i>	<i>16,693.46</i>	<i>15,945.58</i>	<i>20,968.08</i>
For expenses	16,263.66	16,693.46	15,945.58	20,918.08
For outlays	—	—	—	50.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	4,016.39	11,467.39	6,325.25	7,776.63
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,566.25</i>	<i>1,391.11</i>	<i>1,664.49</i>	<i>2,114.61</i>
<i>Departmental</i>	<i>1,126.20</i>	<i>8,187.22</i>	<i>4,069.49</i>	<i>4,692.93</i>
General government	—	200.00	200.95	225.97
Protection of persons and property	25.81	55.83	66.60	11.50
Health and sanitation	—	—	—	—
Highways	—	2,547.36	2,330.32	2,823.96
Charities	246.00	1,807.03	1,056.00	214.00
Soldiers' benefits	—	240.00	120.00	—
Schools	731.60	3,311.00	295.62	1,334.02
Libraries	11.46	3.60	—	35.01
Recreation	—	—	—	38.38
Unclassified	111.33	22.40	—	10.09
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>586.10</i>	<i>885.48</i>	<i>119.82</i>	<i>—</i>
<i>Interest</i>	<i>737.84</i>	<i>1,003.58</i>	<i>471.45</i>	<i>969.09</i>
On sinking funds	—	—	—	—
On trust and investment funds	275.12	591.47	8.04	282.81
All other	462.72	412.11	463.41	686.28
NON-REVENUE.	\$51,436.60	\$41,309.20	\$87,393.24	\$19,444.36
Offsets to outlays	9,000.00	8,000.00	13,580.03	3,998.72
<i>Departmental</i>	<i>9,000.00</i>	<i>8,000.00</i>	<i>13,580.03</i>	<i>3,998.72</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,900.00	25,000.00	68,000.00	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>35,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,900.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	30.72	646.65	—	244.49
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	30.72	646.65	—	244.49
Refunds	202.56	84.66	70.91	42.59
Agency, trust, and investment	6,303.32	7,577.89	5,742.30	5,158.56
<i>Taxes and licenses for State</i>	<i>1,887.23</i>	<i>1,970.50</i>	<i>2,145.90</i>	<i>1,959.60</i>
<i>Taxes for county</i>	<i>3,479.39</i>	<i>2,022.28</i>	<i>3,253.32</i>	<i>2,939.32</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>936.70</i>	<i>3,519.11</i>	<i>145.68</i>	<i>259.74</i>
<i>All other</i>	<i>—</i>	<i>66.00</i>	<i>191.40</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$53,224.72	\$63,897.25	\$65,583.06	\$60,273.09
Premiums	—	—	—	—
Municipal indebtedness	35,900.00	25,000.00	68,000.00	10,000.00
Transfers and refunds	233.28	731.31	70.91	287.08
Agency, trust, and investment	6,303.32	7,577.89	5,742.30	5,158.56
Total receipts	\$95,661.32	\$97,206.45	\$139,396.27	\$75,718.73
Balance on hand, including funds	1,382.62	6,043.72	8,184.22	10,684.43
GRAND TOTAL	\$97,043.94	\$103,250.17	\$147,580.49	\$86,403.16

Graded According to Population of 1930 — Continued.

PAYMENTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
Maintenance	\$40,874.53	\$51,479.48	\$47,379.79	\$48,234.92
Departmental	40,324.42	50,194.77	46,932.04	48,234.92
General government	2,056.07	3,195.76	2,752.77	2,497.10
Protection of persons and property	618.43	1,356.05	585.87	1,135.55
Health and sanitation	1,033.60	775.06	1,584.75	914.63
Highways	11,321.14	12,763.39	15,841.27	17,075.52
Charities	2,194.49	5,062.12	4,495.35	902.69
Soldiers' benefits	635.00	250.00	120.00	—
Schools	21,238.12	24,809.23	19,897.40	23,513.23
Libraries	612.23	872.86	574.83	1,159.10
Recreation	2.08	109.29	2.32	104.10
Pensions	—	—	—	—
Unclassified	613.26	1,001.01	1,077.48	933.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	550.11	1,284.71	447.75	—
Administration of trust funds	—	—	—	—
Interest	881.84	829.52	1,189.63	300.00
Loans, general purposes	881.84	829.52	1,189.63	300.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	12,166.57	15,168.98	56,191.44	8,812.80
Departmental	12,166.57	15,168.98	56,191.44	8,812.80
General government	65.00	4,205.28	—	823.29
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	12,001.86	10,300.00	19,499.08	7,933.35
Charities	—	—	—	—
Schools	99.71	188.70	36,692.36	—
Libraries	—	175.00	—	—
Recreation	—	300.00	—	56.16
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	34,900.00	25,000.00	20,000.00	10,000.00
From sinking funds	—	—	—	—
From revenue and other sources	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	34,900.00	25,000.00	20,000.00	10,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	30.72	646.65	—	244.49
To sinking funds from revenue	—	—	—	—
All other	30.72	646.65	—	244.49
Refunds	202.56	84.66	70.91	42.59
Agency, trust, and investment	6,100.72	7,522.71	5,750.34	5,346.88
Taxes and licenses for State	1,887.23	1,970.50	2,146.90	1,969.60
Taxes for county	3,479.39	2,022.28	3,258.32	2,939.32
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	734.10	3,463.93	153.72	448.06
All other	—	66.00	191.40	—
RECAPITULATION.				
Maintenance and interest	\$41,756.37	\$52,309.00	\$48,569.42	\$48,534.92
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,166.57	15,168.98	56,191.44	8,812.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	34,900.00	25,000.00	20,000.00	10,000.00
Transfers (except to sinking funds) and refunds	233.28	731.31	70.91	287.08
Agency, trust, and investment	6,100.72	7,522.71	5,750.34	5,346.88
Total payments	\$95,156.94	\$100,732.00	\$130,582.11	\$72,981.68
Balance on hand, including funds	1,887.00	2,518.17	16,998.38	13,421.48
GRAND TOTAL	\$97,043.94	\$103,250.17	\$147,580.49	\$86,403.16

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Wellfleet POPULATION 823	Charlemont POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
REVENUE.	\$43,019.35	\$44,421.49	\$56,363.10	\$45,429.23
General	36,942.28	32,544.17	48,710.95	36,604.46
Taxes	29,517.76	20,015.31	41,195.15	23,909.20
Property, poll, and income	29,124.36	19,807.92	40,818.81	23,655.66
Corporation, bank, etc.	393.40	207.39	376.34	253.54
Licenses and permits	118.81	190.00	102.00	61.60
Fines and forfeits	29.30	110.00	58.50	95.50
Grants and gifts	7,217.36	12,228.86	7,375.30	12,538.26
For expenses	7,217.36	12,228.86	7,375.30	12,393.11
For outlays	—	—	—	145.15
All other	59.05	—	—	—
Commercial	6,077.07	11,877.32	7,652.15	8,824.77
Special assessments	151.25	—	264.75	158.32
To meet expenses	151.25	—	264.75	158.32
To meet outlays	—	—	—	—
Privileges	2,245.11	1,755.44	2,582.08	1,491.43
Departmental	3,073.43	9,611.11	4,188.91	5,651.23
General government	11.36	314.50	334.02	168.75
Protection of persons and property	413.96	89.24	93.64	166.98
Health and sanitation	87.14	—	376.85	—
Highways	—	2,115.72	3.00	2,408.17
Charities	311.23	3,206.12	2,047.00	1,177.34
Soldiers' benefits	214.00	—	—	275.75
Schools	2,010.00	3,874.20	1,276.40	1,432.81
Libraries	25.74	11.33	—	21.43
Recreation	—	—	—	—
Unclassified	—	—	58.00	—
Public service enterprises	—	—	—	8.70
Electric light	—	—	—	—
Water	—	—	—	8.70
All other	81.20	14.00	—	221.18
Cemeteries	526.08	496.77	616.41	1,293.91
Interest	—	—	—	—
On sinking funds	—	—	—	—
On trust and investment funds	100.00	207.53	—	886.38
All other	426.08	289.24	616.41	407.53
NON-REVENUE.	\$39,946.19	\$10,778.35	\$31,782.56	\$34,771.73
Offsets to outlays	—	3,000.00	—	13,332.22
Departmental	—	3,000.00	—	13,332.22
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	30,408.02	3,000.00	24,175.74	15,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,408.02	3,000.00	24,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	175.74	—
Premiums	—	—	—	—
Transfers	100.00	40.00	—	—
From sinking funds	—	—	—	—
All other	100.00	40.00	—	—
Refunds	152.91	79.65	230.29	58.54
Agency, trust, and investment	9,285.26	4,658.70	7,376.53	6,380.97
Taxes and licenses for State	3,030.73	1,830.23	2,844.56	1,909.50
Taxes for county	4,600.49	2,766.42	4,436.19	2,069.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,654.04	62.05	95.84	2,205.07
All other	—	—	—	197.40
RECAPITULATION.				
Revenue and offsets to outlays	\$43,019.35	\$47,421.49	\$56,363.10	\$58,761.45
Premiums	—	—	—	—
Municipal indebtedness	30,408.02	3,000.00	24,175.74	15,000.00
Transfers and refunds	252.91	119.65	230.29	58.54
Agency, trust, and investment	9,285.26	4,658.70	7,376.53	6,380.97
Total receipts	\$82,965.54	\$55,199.84	\$88,145.66	\$80,200.96
Balance on hand, including funds	2,629.90	12,770.93	39.93	851.84
GRAND TOTAL	\$85,595.44	\$67,970.77	\$88,185.59	\$81,052.80

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wellfleet POPULATION 823	Charlemont POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
Maintenance	\$49,323.02	\$42,389.88	\$50,635.36	\$41,469.45
<i>Departmental</i>	<i>49,166.82</i>	<i>42,351.88</i>	<i>50,635.36</i>	<i>41,031.52</i>
General government	5,996.07	3,495.77	5,300.65	2,211.58
Protection of persons and property	3,057.16	446.49	3,913.59	2,377.81
Health and sanitation	2,700.26	1,294.37	2,893.93	581.23
Highways	12,325.26	11,409.40	11,439.01	11,984.76
Charities	4,562.83	6,439.78	6,080.80	4,779.64
Soldiers' benefits	235.00	—	—	440.75
Schools	18,132.68	18,689.25	20,008.68	16,971.29
Libraries	671.11	407.26	300.00	845.59
Recreation	45.19	1.96	311.68	47.82
Pensions	—	—	—	—
Unclassified	1,441.26	167.60	387.02	791.05
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.56</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	4.35
<i>Cemeteries</i>	<i>166.20</i>	<i>38.00</i>	<i>—</i>	<i>433.58</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,185.50	54.60	1,238.29	279.99
<i>Loans, general purposes</i>	<i>1,185.50</i>	<i>54.60</i>	<i>1,238.29</i>	<i>279.99</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,370.84	4,065.56	731.43	13,127.40
<i>Departmental</i>	<i>3,370.84</i>	<i>4,065.56</i>	<i>731.43</i>	<i>13,127.40</i>
General government	—	43.10	—	—
Protection of persons and property	400.00	—	—	110.00
Health and sanitation	309.51	—	—	—
Highways	1,289.15	4,022.46	606.43	12,685.45
Charities	—	—	—	—
Schools	757.32	—	—	—
Libraries	—	—	—	331.95
Recreation	614.86	—	125.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	26,000.00	4,000.00	27,951.61	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>3,000.00</i>	<i>24,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>1,951.61</i>	<i>—</i>
Transfers	100.00	40.00	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>100.00</i>	<i>40.00</i>	<i>—</i>	<i>—</i>
Refunds	152.91	79.65	230.29	58.54
Agency, trust, and investment	4,827.54	4,646.33	7,376.53	6,271.66
<i>Taxes and licenses for State</i>	<i>3,030.73</i>	<i>1,830.23</i>	<i>2,844.60</i>	<i>1,909.50</i>
<i>Taxes for county</i>	<i>—</i>	<i>2,766.42</i>	<i>4,436.19</i>	<i>2,069.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,796.81</i>	<i>49.68</i>	<i>96.84</i>	<i>2,095.76</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>197.40</i>
RECAPITULATION.				
Maintenance and interest	\$50,508.52	\$42,444.48	\$51,873.65	\$41,749.44
Permanent debt (except from sinking funds)	1,000.00	1,000.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,370.84	4,065.56	731.43	13,127.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	3,000.00	25,951.61	15,000.00
Transfers (except to sinking funds) and refunds	252.91	119.65	230.29	58.54
Agency, trust, and investment	4,827.54	4,646.33	7,376.53	6,271.66
Total payments	\$84,959.81	\$55,276.02	\$88,163.51	\$76,207.04
Balance on hand, including funds	635.63	12,694.75	22.08	4,845.76
GRAND TOTAL	\$85,595.44	\$67,970.77	\$88,185.59	\$81,052.80

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
REVENUE.	\$48,559.56	\$49,580.03	\$71,824.44	\$38,888.83
General	38,524.79	43,162.50	50,098.38	34,535.09
Taxes	23,544.07	34,649.91	34,420.98	20,823.69
Property, poll, and income	23,538.01	32,664.46	34,090.10	20,353.03
Corporation, bank, etc.	6.06	1,985.45	330.88	470.66
Licenses and permits	10.25	47.00	8.00	15.60
Fines and forfeits	—	60.00	27.00	10.00
Grants and gifts	14,970.47	8,415.59	15,642.40	13,685.90
For expenses	14,970.47	8,415.59	15,642.40	13,635.90
For outlays	—	—	—	50.00
All other	—	—	—	—
Commercial	10,034.77	6,417.53	21,726.06	4,353.74
Special assessments	—	435.06	—	—
To meet expenses	—	435.06	—	—
To meet outlays	—	—	—	—
Privileges	1,021.44	1,348.79	1,617.79	1,385.41
Departmental	6,751.74	3,537.80	6,498.24	2,239.48
General government	242.90	563.00	143.00	10.20
Protection of persons and property	35.69	121.67	25.08	15.89
Health and sanitation	—	223.58	—	107.64
Highways	3,235.66	—	5,364.86	510.00
Charities	2,184.75	1,200.00	274.00	879.97
Soldiers' benefits	231.00	124.00	—	48.00
Schools	814.84	1,293.00	674.30	667.78
Libraries	.90	12.55	12.00	—
Recreation	—	—	—	—
Unclassified	6.00	—	5.00	—
Public service enterprises	9.63	—	11,679.52	—
Electric light	—	—	11,679.52	—
Water	—	—	—	—
All other	9.63	—	—	—
Cemeteries	184.66	104.00	395.20	184.16
Interest	2,067.40	991.88	1,635.31	544.69
On sinking funds	—	—	—	—
On trust and investment funds	1,586.99	—	785.45	136.63
All other	480.41	991.88	749.86	408.06
NON-REVENUE.	\$32,181.86	\$52,920.41	\$53,698.82	\$36,252.70
Offsets to outlays	6,577.99	14,681.12	14,771.32	12,265.00
Departmental	6,577.99	14,681.12	14,771.32	12,265.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,000.00	33,000.00	33,500.00	17,500.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	33,000.00	33,500.00	17,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,514.00	—	48.11	79.24
From sinking funds	—	—	—	—
All other	1,514.00	—	48.11	79.24
Refunds	418.90	40.61	12.88	40.34
Agency, trust, and investment	3,670.97	5,198.68	5,366.51	6,368.12
Taxes and licenses for State	1,524.50	2,295.68	1,993.00	1,245.00
Taxes for county	1,582.00	2,720.44	2,191.00	1,189.58
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	564.47	182.56	1,088.80	3,765.94
All other	—	—	98.71	167.60
RECAPITULATION.				
Revenue and offsets to outlays	\$55,137.55	\$64,261.15	\$86,595.76	\$51,153.83
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	33,000.00	33,500.00	17,500.00
Transfers and refunds	1,932.90	40.61	60.99	119.58
Agency, trust, and investment	3,670.97	5,198.68	5,366.51	6,368.12
Total receipts	\$80,741.42	\$102,500.44	\$125,523.26	\$75,141.53
Balance on hand, including funds	8,688.35	8,200.93	7,025.74	4,088.86
GRAND TOTAL	\$89,429.77	\$110,701.37	\$132,549.00	\$79,230.39

Graded According to Population of 1930 — Continued.

PAYMENTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
Maintenance	\$48,100.55	\$45,272.63	\$64,064.90	\$35,728.60
<i>Departmental</i>	<i>47,726.56</i>	<i>45,023.43</i>	<i>53,075.89</i>	<i>35,470.13</i>
General government	2,155.39	5,005.78	2,651.83	1,539.32
Protection of persons and property	1,861.93	4,574.77	1,506.25	946.88
Health and sanitation	1,710.82	2,285.41	1,311.97	1,038.34
Highways	17,773.96	11,112.54	19,762.67	7,848.84
Charities	5,289.24	3,529.35	3,728.22	3,562.59
Soldiers' benefits	1,143.35	812.00	157.80	464.25
Schools	15,895.85	16,141.19	21,923.10	17,277.03
Libraries	458.11	583.27	852.39	649.32
Recreation	1.73	103.53	95.18	18.93
Pensions	—	—	—	—
Unclassified	1,436.18	875.59	1,086.78	2,124.63
<i>Public service enterprises</i>	—	—	<i>10,146.31</i>	—
Electric light	—	—	10,146.31	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>363.99</i>	<i>249.20</i>	<i>842.70</i>	<i>258.47</i>
<i>Administration of trust funds</i>	<i>10.00</i>	—	—	—
Interest	693.33	1,910.84	1,717.04	666.32
<i>Loans, general purposes</i>	<i>693.33</i>	<i>1,910.84</i>	<i>1,638.29</i>	<i>666.32</i>
<i>Loans, public service enterprises</i>	—	—	<i>78.75</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	7,131.50	19,877.57	15,877.67	22,659.00
<i>Departmental</i>	<i>7,131.50</i>	<i>19,689.37</i>	<i>15,368.36</i>	<i>22,659.00</i>
General government	—	302.82	—	145.00
Protection of persons and property	—	—	—	124.67
Health and sanitation	—	—	—	—
Highways	7,131.50	19,286.55	15,368.36	15,512.78
Charities	—	—	—	341.41
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	6,535.14
<i>Public service enterprises</i>	—	—	<i>209.31</i>	—
Electric light	—	—	209.31	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>288.20</i>	<i>300.00</i>	—
Municipal indebtedness	20,000.00	33,000.00	36,000.00	12,900.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	<i>5,000.00</i>	<i>2,500.00</i>	<i>400.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>33,500.00</i>	<i>12,500.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,514.00	—	48.11	79.24
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>1,514.00</i>	—	<i>48.11</i>	<i>79.24</i>
Refunds	418.90	40.61	12.88	40.34
Agency, trust, and investment	3,632.79	5,198.68	5,224.10	2,967.90
<i>Taxes and licenses for State</i>	<i>1,524.50</i>	<i>2,295.68</i>	<i>1,993.00</i>	<i>1,245.00</i>
<i>Taxes for county</i>	<i>1,582.00</i>	<i>2,720.44</i>	<i>2,191.00</i>	<i>1,189.68</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>526.29</i>	<i>182.56</i>	<i>946.39</i>	<i>365.72</i>
<i>All other</i>	—	—	<i>93.71</i>	<i>167.60</i>
RECAPITULATION.				
Maintenance and interest	\$48,793.88	\$47,183.47	\$65,781.94	\$36,394.92
Permanent debt (except from sinking funds)	—	5,000.00	2,500.00	400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,131.50	19,877.57	15,877.67	22,659.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	28,000.00	33,500.00	12,500.00
Transfers (except to sinking funds) and refunds	1,932.90	40.61	60.99	119.58
Agency, trust, and investment	3,632.79	5,198.68	5,224.10	2,967.90
Total payments	\$81,491.07	\$105,300.33	\$122,944.70	\$75,041.40
Balance on hand, including funds	7,938.70	5,401.04	9,604.30	4,188.99
GRAND TOTAL	\$89,429.77	\$110,701.37	\$132,549.00	\$79,230.39

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
REVENUE.	\$31,604.28	\$64,268.18	\$39,353.13	\$61,051.05
General	27,713.37	55,785.71	35,838.83	45,835.21
<i>Taxes</i>	<i>14,371.31</i>	<i>35,168.15</i>	<i>21,454.16</i>	<i>33,769.54</i>
Property, poll, and income	14,188.98	34,813.96	20,795.62	33,618.91
Corporation, bank, etc.	182.33	354.19	658.54	140.63
<i>Licenses and permits</i>	<i>4.00</i>	<i>—</i>	<i>62.00</i>	<i>63.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>—</i>	<i>60.00</i>	<i>27.15</i>
<i>Grants and gifts</i>	<i>13,328.06</i>	<i>20,568.91</i>	<i>14,232.57</i>	<i>11,985.52</i>
For expenses	13,328.06	20,518.91	14,232.57	11,970.52
For outlays	—	50.00	—	15.00
<i>All other</i>	<i>—</i>	<i>48.65</i>	<i>30.10</i>	<i>—</i>
Commercial	3,890.91	8,482.47	3,514.30	15,215.84
<i>Special assessments</i>	<i>—</i>	<i>18.75</i>	<i>—</i>	<i>32.90</i>
To meet expenses	—	18.75	—	32.90
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>833.85</i>	<i>1,348.75</i>	<i>1,150.36</i>	<i>1,014.01</i>
<i>Departmental</i>	<i>2,637.76</i>	<i>6,531.63</i>	<i>1,297.72</i>	<i>4,062.74</i>
General government	—	187.00	10.00	110.40
Protection of persons and property	31.41	19.19	51.10	14.30
Health and sanitation	—	—	—	—
Highways	10.00	5,723.71	10.00	2,863.30
Charities	2,360.81	23.24	298.62	823.74
Soldiers' benefits	—	240.00	72.00	240.00
Schools	232.90	310.20	856.00	—
Libraries	2.64	14.86	—	10.00
Recreation	—	—	—	—
Unclassified	—	13.43	—	1.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,521.76</i>
Electric light	—	—	—	8,521.76
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>569.61</i>	<i>234.25</i>
<i>Interest</i>	<i>419.30</i>	<i>583.34</i>	<i>496.61</i>	<i>1,350.18</i>
On sinking funds	—	—	—	—
On trust and investment funds	102.72	304.66	80.00	770.94
All other	316.58	278.68	416.61	579.24
NON-REVENUE.	\$14,482.52	\$80,743.31	\$38,319.13	\$23,103.68
Offsets to outlays	3,500.00	41,660.76	7,875.00	7,768.10
<i>Departmental</i>	<i>3,500.00</i>	<i>41,660.76</i>	<i>7,875.00</i>	<i>7,768.10</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	8,000.00	32,500.00	25,883.64	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	<i>30,000.00</i>	<i>25,883.64</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	92.72	610.10	—	1,219.79
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	92.72	610.10	—	1,219.79
Refunds	33.46	54.15	44.20	44.14
Agency, trust, and investment	2,856.34	5,918.30	4,516.29	4,071.65
<i>Taxes and licenses for State</i>	<i>947.00</i>	<i>2,767.00</i>	<i>1,499.56</i>	<i>1,594.00</i>
<i>Taxes for county</i>	<i>1,383.21</i>	<i>3,092.90</i>	<i>2,229.37</i>	<i>1,704.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>526.13</i>	<i>—</i>	<i>642.16</i>	<i>617.65</i>
<i>All other</i>	<i>—</i>	<i>58.40</i>	<i>145.20</i>	<i>156.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$35,104.28	\$105,928.94	\$47,228.13	\$68,819.15
Premiums	—	—	—	—
Municipal indebtedness	8,000.00	32,500.00	25,883.64	10,000.00
Transfers and refunds	126.18	664.25	44.20	1,263.93
Agency, trust, and investment	2,856.34	5,918.30	4,516.29	4,071.65
Total receipts	\$46,086.80	\$145,011.49	\$77,672.26	\$84,154.73
Balance on hand, including funds	5,524.05	12,386.19	1,354.09	3,081.93
GRAND TOTAL	\$51,610.85	\$157,397.68	\$79,026.35	\$87,236.66

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
Maintenance	\$29,449.46	\$51,019.72	\$38,532.83	\$53,229.89
<i>Departmental</i>	<i>29,299.46</i>	<i>51,019.72</i>	<i>37,572.20</i>	<i>45,526.11</i>
General government	1,869.99	2,595.18	2,439.98	3,567.66
Protection of persons and property	481.51	960.41	1,191.47	990.87
Health and sanitation	532.15	557.34	1,374.87	806.99
Highways	6,592.88	23,414.33	12,718.61	9,738.96
Charities	4,394.28	898.21	2,241.08	4,278.35
Soldiers' benefits	—	40.00	72.00	368.00
Schools	14,919.43	21,152.69	16,129.27	22,473.69
Libraries	413.68	903.23	200.00	1,136.77
Recreation	1.31	2.62	91.76	105.17
Pensions	—	—	—	—
Unclassified	94.23	495.71	1,113.16	2,059.65
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,183.78</i>
Electric light	—	—	—	7,183.78
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>150.00</i>	<i>—</i>	<i>960.63</i>	<i>512.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8.00</i>
Interest	210.62	1,117.41	654.30	1,316.12
<i>Loans, general purposes</i>	<i>210.62</i>	<i>1,117.41</i>	<i>654.30</i>	<i>1,316.12</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,109.23	50,253.56	11,158.43	9,466.86
<i>Departmental</i>	<i>5,109.23</i>	<i>50,253.56</i>	<i>11,158.43</i>	<i>7,725.41</i>
General government	109.23	—	—	30.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,000.00	50,253.56	10,710.76	7,695.41
Charities	—	—	—	—
Schools	—	—	447.67	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,741.45</i>
Electric light	—	—	—	1,741.45
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	8,000.00	30,500.00	23,500.00	12,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	<i>30,000.00</i>	<i>23,500.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	92.72	610.10	—	1,219.79
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>92.72</i>	<i>610.10</i>	<i>—</i>	<i>1,219.79</i>
Refunds	33.46	54.15	44.20	44.14
Agency, trust, and investment	2,866.34	13,152.65	4,747.38	3,901.23
<i>Taxes and licenses for State</i>	<i>947.00</i>	<i>2,767.00</i>	<i>1,499.66</i>	<i>1,594.00</i>
<i>Taxes for county</i>	<i>1,383.21</i>	<i>3,092.90</i>	<i>2,229.37</i>	<i>1,704.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>536.13</i>	<i>7,234.35</i>	<i>873.25</i>	<i>447.23</i>
<i>All other</i>	<i>—</i>	<i>58.40</i>	<i>145.20</i>	<i>156.00</i>
RECAPITULATION.				
Maintenance and interest	\$29,660.08	\$52,137.13	\$39,187.13	\$54,546.01
Permanent debt (except from sinking funds)	—	500.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,109.23	50,253.56	11,158.43	9,466.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,000.00	30,000.00	23,500.00	10,000.00
Transfers (except to sinking funds) and refunds	126.18	664.25	44.20	1,263.93
Agency, trust, and investment	2,866.34	13,152.65	4,747.38	3,901.23
Total payments	\$45,761.83	\$146,707.59	\$78,637.14	\$81,178.03
Balance on hand, including funds	5,849.02	10,690.09	389.21	6,058.63
GRAND TOTAL	\$51,610.85	\$157,397.68	\$79,026.35	\$87,236.66

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
REVENUE.	\$53,497.92	\$49,399.36	\$33,931.63	\$46,214.15
General	42,454.33	44,154.87	30,360.62	38,318.87
<i>Taxes</i>	<i>28,608.28</i>	<i>31,419.49</i>	<i>19,460.68</i>	<i>25,594.07</i>
Property, poll, and income	28,200.66	30,648.88	19,292.02	25,066.64
Corporation, bank, etc.	407.62	770.61	168.56	527.43
<i>Licenses and permits</i>	<i>19.00</i>	<i>213.00</i>	<i>19.00</i>	<i>60.50</i>
<i>Fines and forfeits</i>	<i>25.00</i>	<i>30.00</i>	—	<i>10.00</i>
<i>Grants and gifts</i>	<i>13,802.05</i>	<i>12,492.38</i>	<i>10,881.04</i>	<i>12,654.30</i>
For expenses	13,802.05	12,492.38	10,881.04	12,654.30
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	11,043.59	5,244.49	3,571.01	7,895.28
<i>Special assessments</i>	—	<i>233.16</i>	—	—
To meet expenses	—	233.16	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,925.26</i>	<i>1,822.81</i>	<i>1,109.34</i>	<i>1,366.49</i>
<i>Departmental</i>	<i>7,631.27</i>	<i>1,394.75</i>	<i>2,072.89</i>	<i>4,308.90</i>
General government	394.75	69.00	17.00	—
Protection of persons and property	24.47	63.12	21.49	11.00
Health and sanitation	—	—	—	—
Highways	3,608.19	1,188.60	1,195.04	3,000.00
Charities	1,068.17	—	830.04	262.00
Soldiers' benefits	40.00	—	—	—
Schools	2,347.68	—	—	1,029.17
Libraries	—	—	9.32	6.00
Recreation	—	—	—	—
Unclassified	148.01	74.03	—	.73
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>388.92</i>	—	<i>19.69</i>	<i>810.84</i>
<i>Interest</i>	<i>1,098.14</i>	<i>1,793.77</i>	<i>369.09</i>	<i>1,409.05</i>
On sinking funds	—	—	—	—
On trust and investment funds	885.19	1,379.95	63.75	894.35
All other	212.95	413.82	305.34	514.70
NON-REVENUE.	\$17,949.90	\$23,657.90	\$13,442.26	\$24,456.92
Offsets to outlays	—	1,700.00	4,100.00	61.00
<i>Departmental</i>	—	<i>1,700.00</i>	<i>4,100.00</i>	<i>61.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	12,000.00	6,000.00	18,477.18
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>12,000.00</i>	<i>6,000.00</i>	<i>17,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	<i>977.18</i>
<i>Premiums</i>	—	—	—	—
Transfers	921.33	1,882.39	—	957.72
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>921.33</i>	<i>1,882.39</i>	—	<i>957.72</i>
Refunds	251.50	176.31	79.20	47.89
Agency, trust, and investment	6,777.07	7,899.20	3,263.06	4,913.13
<i>Taxes and licenses for State</i>	<i>2,395.57</i>	<i>1,784.23</i>	<i>1,268.78</i>	<i>1,686.50</i>
<i>Taxes for county</i>	<i>2,678.00</i>	<i>1,485.99</i>	<i>1,886.39</i>	<i>1,463.94</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,671.10</i>	<i>4,628.98</i>	<i>19.69</i>	<i>1,601.89</i>
<i>All other</i>	<i>32.40</i>	—	<i>88.20</i>	<i>160.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$53,497.92	\$51,099.36	\$38,031.63	\$46,275.15
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	12,000.00	6,000.00	18,477.18
Transfers and refunds	1,172.83	2,058.70	79.20	1,005.61
Agency, trust, and investment	6,777.07	7,899.20	3,263.06	4,913.13
Total receipts	\$71,447.82	\$73,057.26	\$47,373.89	\$70,671.07
Balance on hand, including funds	13,898.82	1,751.18	8,478.06	16,052.60
GRAND TOTAL	\$85,346.64	\$74,808.44	\$55,851.95	\$86,723.57

Graded According to Population of 1930 — Continued.

PAYMENTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
Maintenance	\$52,574.39	\$40,298.44	\$28,598.35	\$42,884.67
<i>Departmental</i>	<i>61,778.63</i>	<i>40,298.44</i>	<i>28,439.56</i>	<i>42,000.86</i>
General government	3,824.31	3,071.94	1,817.50	2,896.09
Protection of persons and property	1,631.29	2,105.35	539.37	992.43
Health and sanitation	1,740.68	1,066.18	771.00	557.53
Highways	20,568.91	13,644.66	7,981.09	17,638.36
Charities	3,667.80	3,975.14	3,787.93	1,821.04
Soldiers' benefits	220.50	275.00	—	262.50
Schools	18,764.82	14,595.34	12,671.54	17,066.30
Libraries	583.98	335.28	309.98	449.71
Recreation	306.79	1.84	1.43	95.18
Pensions	—	—	—	—
Unclassified	469.55	1,227.71	559.71	221.71
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>796.76</i>	—	<i>158.80</i>	<i>885.82</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	279.59	771.50	227.72	760.84
<i>Loans, general purposes</i>	<i>279.69</i>	<i>771.60</i>	<i>227.72</i>	<i>760.84</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	6,861.13	4,945.28	7,851.10	5,268.74
<i>Departmental</i>	<i>6,861.13</i>	<i>4,945.28</i>	<i>7,851.10</i>	<i>5,268.74</i>
General government	158.90	—	—	808.60
Protection of persons and property	—	—	—	1,863.16
Health and sanitation	—	6.22	—	2,473.22
Highways	6,702.23	4,939.06	7,599.74	—
Charities	—	—	—	48.50
Schools	—	—	251.36	—
Libraries	—	—	—	75.26
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	13,000.00	8,500.00	31,286.79
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,000.00	2,600.00	2,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>12,000.00</i>	<i>6,000.00</i>	<i>29,286.79</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	921.33	1,882.39	—	957.72
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>921.33</i>	<i>1,882.39</i>	—	<i>957.72</i>
Refunds	251.50	176.31	79.20	47.89
Agency, trust, and investment	6,616.36	7,396.70	3,263.06	4,868.83
<i>Taxes and licenses for State</i>	<i>2,395.57</i>	<i>1,784.23</i>	<i>1,268.78</i>	<i>1,686.60</i>
<i>Taxes for county</i>	<i>2,678.00</i>	<i>1,455.99</i>	<i>1,886.39</i>	<i>1,463.94</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,510.39</i>	<i>4,126.48</i>	<i>19.69</i>	<i>1,557.69</i>
<i>All other</i>	<i>32.40</i>	—	<i>88.20</i>	<i>160.80</i>
RECAPITULATION.				
Maintenance and interest	\$52,853.98	\$41,069.94	\$28,826.07	\$43,645.51
Permanent debt (except from sinking funds)	—	1,000.00	2,500.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,861.13	4,945.28	7,851.10	5,268.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	12,000.00	6,000.00	29,286.79
Transfers (except to sinking funds) and refunds	1,172.83	2,058.70	79.20	1,005.61
Agency, trust, and investment	6,616.36	7,396.70	3,263.06	4,868.83
Total payments	\$77,504.30	\$68,470.62	\$48,519.43	\$86,075.48
Balance on hand, including funds	7,842.34	6,337.82	7,332.52	648.09
GRAND TOTAL	\$85,346.64	\$74,808.44	\$55,851.95	\$86,723.57

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
REVENUE.	\$50,876.79	\$41,873.65	\$32,522.79	\$27,154.51
General	41,524.78	35,870.66	27,690.84	24,621.52
<i>Taxes</i>	<i>26,487.29</i>	<i>26,766.85</i>	<i>13,448.99</i>	<i>15,683.64</i>
Property, poll, and income	26,360.75	26,668.77	13,183.24	15,192.84
Corporation, bank, etc.	126.54	98.08	265.75	490.80
<i>Licenses and permits</i>	<i>4.00</i>	<i>189.50</i>	<i>44.00</i>	<i>59.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>10.00</i>	<i>99.50</i>	<i>6.85</i>
<i>Grants and gifts</i>	<i>15,033.49</i>	<i>8,904.31</i>	<i>14,098.35</i>	<i>8,872.03</i>
For expenses	15,033.49	8,904.31	14,098.35	8,872.03
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,352.01	6,002.99	4,831.95	2,532.99
<i>Special assessments</i>	<i>—</i>	<i>82.55</i>	<i>—</i>	<i>—</i>
To meet expenses	—	82.55	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>721.58</i>	<i>1,194.91</i>	<i>979.67</i>	<i>1,858.54</i>
<i>Departmental</i>	<i>569.90</i>	<i>2,979.81</i>	<i>2,701.99</i>	<i>552.45</i>
General government	5.95	193.79	111.85	—
Protection of persons and property	21.69	18.94	9.06	—
Health and sanitation	—	232.10	—	—
Highways	34.00	—	1,392.98	306.25
Charities	462.58	327.97	361.00	246.00
Soldiers' benefits	—	157.50	48.00	—
Schools	—	1,982.63	778.10	—
Libraries	45.68	29.75	—	.20
Recreation	—	—	1.00	—
Unclassified	—	37.13	—	—
<i>Public service enterprises</i>	<i>6,657.20</i>	<i>—</i>	<i>405.35</i>	<i>—</i>
Electric light	5,021.10	—	—	—
Water	1,636.10	—	405.35	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>85.86</i>	<i>—</i>	<i>34.22</i>	<i>—</i>
<i>Interest</i>	<i>1,317.97</i>	<i>1,745.72</i>	<i>710.72</i>	<i>122.00</i>
On sinking funds	—	—	—	—
On trust and investment funds	691.14	1,312.79	599.55	—
All other	626.83	432.93	111.17	122.00
NON-REVENUE.	\$41,468.18	\$16,652.88	\$22,607.78	\$23,805.74
Offsets to outlays	28,103.52	—	6,109.17	4,800.00
<i>Departmental</i>	<i>27,561.02</i>	<i>—</i>	<i>6,109.17</i>	<i>4,800.00</i>
<i>Public service enterprises</i>	<i>542.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	10,000.00	12,500.00	15,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>12,500.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	267.59	850.65	460.59	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	267.59	850.65	460.59	—
Refunds	111.47	235.06	15.11	198.22
Agency, trust, and investment	2,985.60	5,567.17	3,522.91	3,807.52
<i>Taxes and licenses for State</i>	<i>1,211.50</i>	<i>1,856.50</i>	<i>956.00</i>	<i>1,451.56</i>
<i>Taxes for county</i>	<i>1,308.53</i>	<i>2,793.16</i>	<i>1,739.70</i>	<i>2,229.37</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>310.86</i>	<i>917.51</i>	<i>684.66</i>	<i>59.99</i>
All other	154.71	—	142.55	66.60
RECAPITULATION.				
Revenue and offsets to outlays	\$78,980.31	\$41,873.65	\$38,631.96	\$31,954.51
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	10,000.00	12,500.00	15,000.00
Transfers and refunds	379.06	1,085.71	475.70	198.22
Agency, trust, and investment	2,985.60	5,567.17	3,522.91	3,807.52
Total receipts	\$92,344.97	\$58,526.53	\$55,130.57	\$50,960.25
Balance on hand, including funds	4,435.47	7,606.82	2,439.95	549.25
GRAND TOTAL	\$96,780.44	\$66,132.85	\$57,570.52	\$51,509.50

Graded According to Population of 1930 — Continued.

PAYMENTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
Maintenance	\$38,219.15	\$36,022.30	\$31,407.66	\$23,943.60
<i>Departmental</i>	<i>33,498.13</i>	<i>36,022.30</i>	<i>31,082.36</i>	<i>23,904.80</i>
General government	3,592.96	5,814.76	1,545.46	2,140.69
Protection of persons and property	598.39	1,275.08	458.64	420.67
Health and sanitation	505.06	1,365.15	651.82	544.26
Highways	12,018.98	7,442.71	10,665.36	7,754.38
Charities	1,694.04	2,616.10	3,550.95	2,042.35
Soldiers' benefits	415.75	120.00	48.00	—
Schools	12,574.95	15,090.28	11,817.99	10,669.44
Libraries	1,084.23	823.03	178.05	99.52
Recreation	74.78	171.56	1,584.05	1.49
Pensions	—	—	—	—
Unclassified	938.99	1,303.63	582.04	232.00
<i>Public service enterprises</i>	<i>4,169.79</i>	<i>—</i>	<i>48.90</i>	<i>—</i>
Electric light	2,589.63	—	—	—
Water	1,580.16	—	48.90	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>546.23</i>	<i>—</i>	<i>276.40</i>	<i>38.80</i>
<i>Administration of trust funds</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,361.25	255.89	450.82	378.42
<i>Loans, general purposes</i>	<i>632.75</i>	<i>255.89</i>	<i>450.82</i>	<i>378.42</i>
<i>Loans, public service enterprises</i>	<i>1,728.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	30,393.41	1,714.69	8,109.69	6,500.22
<i>Departmental</i>	<i>29,174.03</i>	<i>1,714.69</i>	<i>8,109.69</i>	<i>6,500.22</i>
General government	—	274.50	—	—
Protection of persons and property	41.10	—	—	—
Health and sanitation	—	313.94	—	—
Highways	29,132.93	55.00	7,998.89	6,400.22
Charities	—	—	—	—
Schools	—	1,000.00	110.80	100.00
Libraries	—	71.25	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,219.38</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	1,219.38	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,000.00	10,000.00	12,000.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>11,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	267.59	850.65	460.59	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>267.59</i>	<i>850.65</i>	<i>460.59</i>	<i>—</i>
Refunds	111.47	235.06	15.11	198.22
Agency, trust, and investment	3,258.79	6,213.37	3,661.87	3,807.52
<i>Taxes and licenses for State</i>	<i>1,211.50</i>	<i>1,856.50</i>	<i>956.00</i>	<i>1,451.56</i>
<i>Taxes for county</i>	<i>1,308.53</i>	<i>2,793.16</i>	<i>1,739.70</i>	<i>2,229.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>588.90</i>	<i>1,563.71</i>	<i>823.62</i>	<i>59.99</i>
<i>All other</i>	<i>149.86</i>	<i>—</i>	<i>142.55</i>	<i>66.60</i>
RECAPITULATION.				
Maintenance and interest	\$40,580.40	\$36,278.19	\$31,858.48	\$24,322.02
Permanent debt (except from sinking funds)	7,000.00	—	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,393.41	1,714.69	8,109.69	6,500.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	10,000.00	11,000.00	15,000.00
Transfers (except to sinking funds) and refunds	379.06	1,085.71	475.70	198.22
Agency, trust, and investment	3,258.79	6,213.37	3,661.87	3,807.52
Total payments	\$91,611.66	\$55,291.96	\$56,105.74	\$49,827.98
<i>Balance on hand, including funds</i>	<i>6,168.78</i>	<i>10,840.89</i>	<i>1,464.78</i>	<i>1,681.52</i>
GRAND TOTAL	\$96,780.44	\$66,132.85	\$57,570.52	\$51,509.50

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
REVENUE.	\$30,414.69	\$32,846.54	\$26,837.08	\$37,201.44
General	26,184.41	28,695.94	22,236.66	26,842.59
Taxes	19,918.36	18,815.96	9,298.01	11,591.90
Property, poll, and income	19,356.72	18,151.73	9,146.85	11,549.15
Corporation, bank, etc.	561.64	664.23	151.16	42.75
Licenses and permits	82.50	13.50	25.00	6.50
Fines and forfeits	132.75	10.85	5.00	—
Grants and gifts	6,050.80	9,855.63	12,908.65	15,244.19
For expenses	6,050.80	9,855.63	12,908.65	15,244.19
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	4,230.28	4,150.60	4,600.42	10,358.85
Special assessments	148.25	87.25	—	—
To meet expenses	148.25	87.25	—	—
To meet outlays	—	—	—	—
Privileges	2,759.25	911.98	936.47	733.85
Departmental	455.93	2,421.80	2,477.27	8,643.01
General government	49.65	—	—	27.00
Protection of persons and property	30.82	30.02	525.67	6.42
Health and sanitation	—	—	—	—
Highways	21.00	—	109.23	8,442.71
Charities	316.11	1,936.08	1,086.49	160.81
Soldiers' benefits	—	360.00	510.00	—
Schools	—	95.20	238.94	2.00
Libraries	33.85	—	6.94	4.07
Recreation	—	—	—	—
Unclassified	4.50	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	255.93	125.60	187.82	260.12
Interest	650.92	604.47	998.86	724.87
On sinking funds	—	—	—	—
On trust and investment funds	424.98	—	42.50	334.21
All other	225.94	604.47	956.36	387.66
NON-REVENUE.	\$22,224.49	\$30,608.08	\$21,124.88	\$5,950.03
Offsets to outlays	100.00	6,633.23	12,593.54	3,694.24
Departmental	100.00	6,633.23	12,593.54	3,694.24
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	21,000.00	6,000.00	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	21,000.00	6,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	42.50	36.52
From sinking funds	—	—	—	—
All other	—	—	42.50	36.52
Refunds	12.02	8.63	117.72	13.08
Agency, trust, and investment	7,112.47	2,966.22	2,371.12	2,206.19
Taxes and licenses for State	2,215.68	1,148.00	1,006.50	530.23
Taxes for county	3,450.37	1,295.45	1,095.00	852.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,446.42	358.97	267.82	439.36
All other	—	163.80	1.80	84.60
RECAPITULATION.				
Revenue and offsets to outlays	\$30,514.69	\$39,479.77	\$39,430.62	\$40,895.68
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	21,000.00	6,000.00	—
Transfers and refunds	12.02	8.63	160.22	49.60
Agency, trust, and investment	7,112.47	2,966.22	2,371.12	2,206.19
Total receipts	\$52,639.18	\$63,454.62	\$47,961.96	\$43,151.47
Balance on hand, including funds	6,746.70	9,870.23	20,631.41	5,086.15
GRAND TOTAL	\$59,385.88	\$73,324.85	\$68,593.37	\$48,237.62

Graded According to Population of 1930 — Continued.

PAYMENTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
Maintenance	\$30,720.20	\$29,018.95	\$33,875.31	\$31,891.52
<i>Departmental</i>	30,209.04	28,828.95	33,415.00	31,609.41
General government	2,846.59	2,333.00	1,426.81	1,395.90
Protection of persons and property	2,514.78	1,278.01	1,252.99	1,529.27
Health and sanitation	973.90	975.06	456.30	549.78
Highways	9,082.96	5,703.80	10,115.22	15,638.19
Charities	1,672.64	3,790.35	4,130.78	1,434.83
Soldiers' benefits	—	408.00	422.36	—
Schools	12,100.36	13,639.74	14,387.22	10,904.82
Libraries	806.90	323.68	346.28	423.68
Recreation	2.08	65.31	1.25	1.01
Pensions	—	—	—	—
Unclassified	208.83	312.00	875.79	631.93
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Administration of trust funds</i>	511.16	190.00	460.31	382.11
Interest	635.00	864.08	90.58	—
<i>Loans, general purposes</i>	635.00	864.08	90.58	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	893.70	16,003.35	10,544.84	5,391.72
<i>Departmental</i>	893.70	15,655.35	10,544.84	5,391.72
General government	—	—	—	—
Protection of persons and property	326.38	157.80	—	—
Health and sanitation	410.57	—	—	—
Highways	156.75	15,323.23	10,472.84	4,691.88
Charities	—	—	72.00	—
Schools	—	174.32	—	699.84
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	348.00	—	—
Municipal indebtedness	16,000.00	24,000.00	6,000.00	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,000.00	2,000.00	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	15,000.00	22,000.00	6,000.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	42.50	36.52
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	42.50	36.52
Refunds	12.02	8.63	117.72	13.08
Agency, trust, and investment	7,117.60	2,966.82	2,371.12	2,322.43
<i>Taxes and licenses for State</i>	2,215.68	1,148.00	1,006.60	830.23
<i>Taxes for county</i>	3,450.37	1,295.45	1,095.00	852.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,451.55	359.57	267.32	555.60
<i>All other</i>	—	163.80	1.80	84.60
RECAPITULATION.				
Maintenance and interest	\$31,355.20	\$29,883.03	\$33,965.89	\$31,891.52
Permanent debt (except from sinking funds)	1,000.00	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	893.70	16,003.35	10,544.84	5,391.72
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	22,000.00	6,000.00	—
Transfers (except to sinking funds) and refunds	12.02	8.63	160.22	49.60
Agency, trust, and investment	7,117.60	2,966.82	2,371.12	2,322.43
Total payments	\$55,378.52	\$72,861.83	\$53,042.07	\$39,655.27
Balance on hand, including funds	4,007.36	463.02	15,551.30	8,582.55
GRAND TOTAL	\$59,385.88	\$73,324.85	\$68,593.37	\$48,237.62

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
REVENUE.	\$34,326.82	\$36,607.82	\$28,572.72	\$29,651.12
General	26,043.14	32,493.25	24,453.30	26,022.30
Taxes	16,515.31	15,134.35	14,784.58	12,039.75
Property, poll, and income	15,299.52	14,968.77	14,370.01	11,841.72
Corporation, bank, etc.	215.79	165.58	414.57	198.03
Licenses and permits	21.60	22.00	—	13.00
Fines and forfeits	26.60	17.50	—	150.00
Grants and gifts	10,479.83	17,319.40	9,668.72	13,819.55
For expenses	10,479.83	17,119.40	9,668.72	13,819.55
For outlays	—	200.00	—	—
All other	—	—	—	—
Commercial	8,283.68	4,114.57	4,119.42	3,628.82
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,027.64	934.08	589.83	579.38
Departmental	6,781.09	2,390.03	2,992.66	1,848.38
General government	94.95	10.40	—	—
Protection of persons and property	7.98	9.13	8.20	6.14
Health and sanitation	—	—	—	—
Highways	2,586.05	1,921.17	12.00	555.25
Charities	1,687.33	426.77	2,762.06	1,155.99
Soldiers' benefits	120.00	—	90.00	96.00
Schools	2,284.78	22.56	120.40	35.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	12.00	—	—	—
Electric light	—	—	—	—
Water	12.00	—	—	—
All other	—	—	—	—
Cemeteries	143.64	12.06	135.28	—
Interest	319.31	778.40	401.65	1,201.06
On sinking funds	—	—	—	—
On trust and investment funds	114.40	566.59	207.87	916.10
All other	204.91	211.81	193.78	284.96
NON-REVENUE.	\$13,671.51	\$13,613.84	\$29,357.98	\$13,545.43
Offsets to outlays	—	4,699.12	12,524.96	9,466.59
Departmental	—	4,699.12	12,524.96	9,466.59
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	3,000.00	11,000.00	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	3,000.00	11,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	193.70	1,515.07	120.00	258.06
From sinking funds	—	—	—	—
All other	193.70	1,515.07	120.00	258.06
Refunds	221.55	5.10	60.62	84.70
Agency, trust, and investment	3,256.26	4,394.55	5,652.40	3,736.08
Taxes and licenses for State	1,056.50	1,043.00	1,020.00	1,045.60
Taxes for county	1,957.16	1,957.16	1,957.16	1,957.16
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	210.20	1,276.79	2,569.64	645.82
All other	32.40	117.60	105.60	87.60
RECAPITULATION.				
Revenue and offsets to outlays	\$34,326.82	\$41,306.94	\$41,097.68	\$39,117.71
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	3,000.00	11,000.00	—
Transfers and refunds	415.25	1,520.17	180.62	342.76
Agency, trust, and investment	3,256.26	4,394.55	5,652.40	3,736.08
Total receipts	\$47,998.33	\$50,221.66	\$57,930.70	\$43,196.55
Balance on hand, including funds	3,136.85	8,963.92	5,148.92	18,449.67
GRAND TOTAL	\$51,135.18	\$59,185.58	\$63,079.62	\$61,646.22

Graded According to Population of 1930 — Continued.

PAYMENTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
Maintenance	\$32,702.52	\$33,521.35	\$25,379.88	\$26,883.86
<i>Departmental</i>	<i>32,330.56</i>	<i>33,414.81</i>	<i>25,208.98</i>	<i>26,798.63</i>
General government	1,984.51	1,348.79	1,230.08	1,331.98
Protection of persons and property	549.20	403.52	358.96	343.64
Health and sanitation	398.00	1,598.58	174.75	988.75
Highways	11,090.28	14,195.46	5,885.12	9,177.33
Charities	4,307.45	1,998.33	4,961.31	2,872.87
Soldiers' benefits	796.00	—	704.92	364.02
Schools	12,233.41	13,100.02	11,263.93	11,095.38
Libraries	238.85	113.09	126.70	214.28
Recreation	38.23	1.19	1.19	31.07
Pensions	—	—	—	—
Unclassified	694.63	655.83	502.02	379.31
<i>Public service enterprises</i>	<i>111.43</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	111.43	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>260.53</i>	<i>106.54</i>	<i>170.90</i>	<i>85.23</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	465.00	41.25	281.16	—
<i>Loans, general purposes</i>	<i>465.00</i>	<i>41.25</i>	<i>281.16</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	9,098.77	14,593.07	19,509.12
<i>Departmental</i>	<i>—</i>	<i>9,098.77</i>	<i>14,593.07</i>	<i>19,509.12</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	9,098.77	14,593.07	19,509.12
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	3,000.00	15,300.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>300.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>3,000.00</i>	<i>15,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	193.70	1,515.07	120.00	258.06
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>193.70</i>	<i>1,515.07</i>	<i>120.00</i>	<i>258.06</i>
Refunds	221.55	5.10	60.62	84.70
Agency, trust, and investment	3,259.70	4,398.32	5,740.27	3,961.97
<i>Taxes and licenses for State</i>	<i>1,056.50</i>	<i>1,045.00</i>	<i>1,020.00</i>	<i>1,045.50</i>
<i>Taxes for county</i>	<i>1,957.16</i>	<i>1,957.16</i>	<i>1,957.16</i>	<i>1,957.16</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>213.64</i>	<i>1,280.56</i>	<i>2,657.51</i>	<i>871.71</i>
<i>All other</i>	<i>32.40</i>	<i>117.60</i>	<i>105.60</i>	<i>87.60</i>
RECAPITULATION.				
Maintenance and interest	\$33,167.52	\$33,562.60	\$25,661.04	\$26,883.86
Permanent debt (except from sinking funds)	—	—	300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	9,098.77	14,593.07	19,509.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	3,000.00	15,000.00	—
Transfers (except to sinking funds) and refunds	415.25	1,520.17	180.62	342.76
Agency, trust, and investment	3,259.70	4,398.32	5,740.27	3,961.97
Total payments	\$46,842.47	\$51,579.86	\$61,475.00	\$50,697.71
Balance on hand, including funds	4,292.71	7,605.72	1,604.62	10,948.51
GRAND TOTAL	\$51,135.18	\$59,185.58	\$63,079.62	\$61,646.22

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
REVENUE.	\$41,659.44	\$36,048.84	\$34,854.88	\$26,671.18
General	29,381.71	32,973.13	28,379.54	21,701.37
Taxes	13,230.74	13,945.79	12,400.64	9,080.52
Property, poll, and income	12,888.73	13,904.10	12,283.27	8,893.94
Corporation, bank, etc.	342.01	41.69	117.37	186.58
Licenses and permits	7.00	75.00	3.50	51.50
Fines and forfeits	60.00	40.00	49.10	45.00
Grants and gifts	16,083.97	18,888.63	15,926.30	12,524.35
For expenses	16,083.97	18,888.63	15,926.30	12,274.35
For outlays	—	—	—	250.00
All other	—	23.71	—	—
Commercial	12,277.73	3,075.71	6,475.34	4,969.81
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	716.40	339.72	825.57	596.29
Departmental	10,669.09	2,364.55	4,910.92	4,292.17
General government	—	15.00	147.00	10.00
Protection of persons and property	78.11	30.00	2.62	9.60
Health and sanitation	—	—	—	—
Highways	4,120.50	1,342.75	2,020.50	3,235.00
Charities	357.46	976.80	1,765.49	980.40
Soldiers' benefits	200.00	—	—	48.00
Schools	5,907.52	—	975.31	—
Libraries	5.50	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	9.17
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	294.20	—	146.91	18.00
Interest	598.04	371.44	591.94	63.35
On sinking funds	—	—	—	—
On trust and investment funds	13.13	68.79	231.82	17.22
All other	584.91	302.65	360.12	46.13
NON-REVENUE.	\$3,793.96	\$20,151.43	\$13,578.11	\$5,245.50
Offsets to outlays	1,000.00	5,999.94	5,214.12	2,999.60
Departmental	1,000.00	5,999.94	5,214.12	2,999.60
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	11,000.00	6,000.00	—
Loans, general purposes	—	3,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	8,000.00	6,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	24.75	52.75	50.64	17.22
From sinking funds	—	—	—	—
All other	24.75	52.75	50.64	17.22
Refunds	89.49	56.15	18.79	166.62
Agency, trust, and investment	2,679.72	3,042.59	2,294.56	2,062.06
Taxes and licenses for State	826.50	1,120.89	921.12	823.23
Taxes for county	1,210.31	1,714.90	974.00	1,200.43
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	642.91	101.80	336.44	21.00
All other	—	105.00	63.00	17.40
RECAPITULATION.				
Revenue and offsets to outlays	\$42,659.44	\$42,048.78	\$40,069.00	\$29,670.78
Premiums	—	—	—	—
Municipal indebtedness	—	11,000.00	6,000.00	—
Transfers and refunds	114.24	108.90	69.43	183.84
Agency, trust, and investment	2,679.72	3,042.59	2,294.56	2,062.06
Total receipts	\$45,453.40	\$56,200.27	\$48,432.99	\$31,916.68
Balance on hand, including funds	19,412.43	2,030.41	1,440.51	7,808.98
GRAND TOTAL	\$64,865.83	\$58,230.68	\$49,873.50	\$39,725.66

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
Maintenance	\$44,272.05	\$31,142.05	\$28,514.46	\$24,536.26
<i>Departmental</i>	43,760.95	31,075.05	27,387.56	24,368.26
General government	1,099.27	1,213.37	1,163.16	990.24
Protection of persons and property	1,302.62	69.20	260.70	17.77
Health and sanitation	573.30	352.50	492.74	208.80
Highways	15,641.89	12,011.21	10,483.82	8,956.09
Charities	4,078.06	2,104.09	2,251.16	2,707.86
Soldiers' benefits	420.95	—	—	130.00
Schools	19,783.92	14,500.87	11,663.29	10,765.31
Libraries	230.65	213.81	151.09	50.00
Recreation	.95	1.13	1.01	10.89
Pensions	—	—	—	—
Unclassified	629.34	608.87	920.59	531.30
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	511.10	67.00	1,126.90	168.00
<i>Administration of trust funds</i>	—	—	—	—
Interest	—	215.84	244.00	—
<i>Loans, general purposes</i>	—	215.84	244.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,029.13	12,449.92	7,145.24	9,274.32
<i>Departmental</i>	2,029.13	12,449.92	7,106.60	9,274.32
General government	—	—	—	768.71
Protection of persons and property	—	—	—	20.74
Health and sanitation	—	—	—	—
Highways	2,000.05	12,449.92	7,106.60	6,171.67
Charities	—	—	—	—
Schools	29.08	—	—	2,313.20
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	38.64	—
Municipal indebtedness	—	10,500.00	8,000.00	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	10,500.00	8,000.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	24.75	52.75	50.64	17.22
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	24.75	52.75	50.64	17.22
Refunds	89.49	56.15	18.79	166.62
Agency, trust, and investment	2,683.85	3,021.29	2,263.24	2,059.06
<i>Taxes and licenses for State</i>	826.50	1,120.89	921.12	823.23
<i>Taxes for county</i>	1,210.31	1,714.90	974.00	1,200.43
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	647.04	80.50	305.12	18.00
<i>All other</i>	—	105.00	63.00	17.40
RECAPITULATION.				
Maintenance and interest	\$44,272.05	\$31,357.89	\$28,758.46	\$24,536.26
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,029.13	12,449.92	7,145.24	9,274.32
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	10,500.00	8,000.00	—
Transfers (except to sinking funds) and refunds	114.24	108.90	69.43	183.84
Agency, trust, and investment	2,683.85	3,021.29	2,263.24	2,059.06
Total payments	\$49,099.27	\$57,438.00	\$46,236.37	\$36,053.48
Balance on hand, including funds	15,766.56	792.68	3,637.13	3,672.18
GRAND TOTAL	\$64,865.83	\$58,230.68	\$49,873.50	\$39,725.66

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
REVENUE.	\$35,488.15	\$23,630.84	\$26,902.80	\$29,403.56
General	25,590.04	21,306.19	23,857.80	25,432.33
Taxes	13,450.22	7,842.35	12,167.93	12,336.14
Property, poll, and income	13,331.61	7,731.95	11,880.06	12,096.48
Corporation, bank, etc.	118.61	110.40	287.87	239.66
Licenses and permits	7.00	6.00	28.00	13.00
Fines and forfeits	26.25	240.00	32.00	—
Grants and gifts	12,106.57	13,217.84	11,629.87	13,083.19
For expenses	12,106.57	13,217.84	11,629.87	13,083.19
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,898.11	2,324.65	3,045.00	3,971.23
Special assessments	155.08	—	—	—
To meet expenses	135.08	—	—	—
To meet outlays	—	—	—	—
Privileges	1,040.35	655.41	671.71	489.28
Departmental	5,605.49	1,408.90	1,817.59	2,572.74
General government	115.75	21.80	27.00	128.75
Protection of persons and property	222.29	40.00	54.48	70.75
Health and sanitation	—	—	—	—
Highways	4,677.83	765.25	654.25	1,857.87
Charities	—	338.65	459.11	445.82
Soldiers' benefits	120.00	—	72.00	—
Schools	462.00	243.20	547.25	—
Libraries	2.62	—	1.50	2.90
Recreation	—	—	—	—
Unclassified	5.00	—	2.00	66.65
Public service enterprises	572.64	—	—	—
Electric light	—	—	—	—
Water	572.64	—	—	—
All other	—	—	—	—
Cemeteries	224.31	—	77.00	285.70
Interest	2,320.24	260.34	478.70	623.51
On sinking funds	—	—	—	—
On trust and investment funds	1,953.88	136.56	72.30	377.62
All other	366.36	123.78	406.40	245.89
NON-REVENUE.	\$19,043.56	\$4,539.40	\$23,460.38	\$11,570.00
Offsets to outlays	4,000.00	2,250.00	8,897.47	4,499.99
Departmental	4,000.00	2,250.00	8,897.47	4,499.99
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	12,000.00	—	12,000.00	3,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	12,000.00	—	12,000.00	3,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	96.16	72.30	411.88
From sinking funds	—	—	—	—
All other	—	96.16	72.30	411.88
Refunds	98.83	3.25	32.53	9.24
Agency, trust, and investment	2,944.73	2,189.99	2,458.08	3,648.89
Taxes and licenses for State	817.23	700.00	895.12	707.00
Taxes for county	683.17	1,304.77	1,371.92	1,037.41
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,324.33	130.62	96.24	1,904.48
All other	120.00	54.60	94.80	—
RECAPITULATION.				
Revenue and offsets to outlays	\$39,488.15	\$25,880.84	\$35,800.27	\$33,903.55
Premiums	—	—	—	—
Municipal indebtedness	12,000.00	—	12,000.00	3,000.00
Transfers and refunds	98.83	99.41	104.83	421.12
Agency, trust, and investment	2,944.73	2,189.99	2,458.08	3,648.89
Total receipts	\$54,531.71	\$28,170.24	\$50,363.18	\$40,973.56
Balance on hand, including funds	6,240.05	8,490.80	4,395.87	5,709.41
GRAND TOTAL	\$60,771.76	\$36,661.04	\$54,759.05	\$46,682.97

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
Maintenance	\$31,842.99	\$20,767.70	\$27,537.41	\$26,484.90
<i>Departmental</i>	<i>31,032.91</i>	<i>20,767.70</i>	<i>27,353.46</i>	<i>26,990.10</i>
General government	1,773.89	1,049.83	1,506.62	1,518.22
Protection of persons and property	1,307.44	247.04	413.52	745.54
Health and sanitation	213.85	223.38	1,293.50	371.00
Highways	12,354.50	7,489.99	9,823.67	9,591.83
Charities	1,192.76	1,754.97	3,571.65	3,122.50
Soldiers' benefits	380.00	—	60.00	70.00
Schools	12,252.24	9,430.14	9,912.79	8,774.56
Libraries	1,044.39	204.75	183.51	620.68
Recreation	195.85	.83	.95	112.83
Pensions	—	—	—	—
Unclassified	307.99	366.77	587.25	1,062.94
<i>Public service enterprises</i>	<i>351.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	351.66	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>464.42</i>	<i>—</i>	<i>183.95</i>	<i>494.80</i>
<i>Administration of trust funds</i>	<i>4.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	462.50	—	398.33	408.75
<i>Loans, general purposes</i>	<i>262.50</i>	<i>—</i>	<i>398.33</i>	<i>408.75</i>
<i>Loans, public service enterprises</i>	<i>200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,517.17	4,877.01	10,448.79	7,614.42
<i>Departmental</i>	<i>6,459.13</i>	<i>4,877.01</i>	<i>10,448.79</i>	<i>7,614.42</i>
General government	—	—	15.00	—
Protection of persons and property	—	—	—	74.50
Health and sanitation	586.84	—	—	—
Highways	5,800.00	3,000.56	10,368.79	7,539.92
Charities	—	—	—	—
Schools	72.29	1,876.45	65.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>58.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	58.04	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,250.00	—	13,000.00	4,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>250.00</i>	<i>—</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,000.00</i>	<i>—</i>	<i>12,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	96.16	72.30	411.88
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>96.16</i>	<i>72.30</i>	<i>411.88</i>
Refunds	98.83	3.25	32.53	9.24
Agency, trust, and investment	2,087.73	2,189.99	2,458.08	2,031.73
<i>Taxes and licenses for State</i>	<i>817.23</i>	<i>700.00</i>	<i>895.12</i>	<i>707.00</i>
<i>Taxes for county</i>	<i>683.17</i>	<i>1,304.77</i>	<i>1,371.92</i>	<i>1,037.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>467.33</i>	<i>130.62</i>	<i>96.24</i>	<i>287.32</i>
<i>All other</i>	<i>120.00</i>	<i>54.60</i>	<i>94.80</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$32,305.49	\$20,767.70	\$27,935.74	\$26,893.65
Permanent debt (except from sinking funds)	250.00	—	1,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,517.17	4,877.01	10,448.79	7,614.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	11,000.00	—	12,000.00	3,000.00
Transfers (except to sinking funds) and refunds	98.83	99.41	104.83	421.12
Agency, trust, and investment	2,087.73	2,189.99	2,458.08	2,031.73
Total payments	\$52,259.22	\$27,934.11	\$53,947.44	\$40,960.92
Balance on hand, including funds	8,512.54	8,726.93	811.61	5,722.05
GRAND TOTAL	\$60,771.76	\$36,661.04	\$54,759.05	\$46,682.97

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
REVENUE.	\$24,794.76	\$45,639.74	\$23,776.16	\$30,789.69
General	21,046.79	43,255.64	20,288.11	26,491.77
<i>Taxes</i>	<i>11,273.27</i>	<i>36,660.87</i>	<i>11,885.13</i>	<i>15,147.72</i>
Property, poll, and income	11,043.55	36,250.57	11,853.35	15,093.67
Corporation, bank, etc.	229.72	310.30	31.78	54.05
<i>Licenses and permits</i>	<i>7.00</i>	<i>43.50</i>	<i>9.00</i>	<i>30.00</i>
<i>Fines and forfeits</i>	<i>199.00</i>	<i>108.35</i>	—	<i>21.90</i>
<i>Grants and gifts</i>	<i>9,667.52</i>	<i>6,542.92</i>	<i>8,393.98</i>	<i>11,292.15</i>
For expenses	9,567.52	6,542.92	8,393.98	11,292.15
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	3,747.97	2,384.10	3,488.05	4,297.92
<i>Special assessments</i>	—	<i>66.39</i>	—	—
To meet expenses	—	56.39	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>593.08</i>	<i>747.66</i>	<i>528.42</i>	<i>541.94</i>
<i>Departmental</i>	<i>2,915.60</i>	<i>690.89</i>	<i>1,763.83</i>	<i>2,903.73</i>
General government	5.00	146.06	5.78	380.00
Protection of persons and property	16.51	15.78	11.48	86.09
Health and sanitation	—	1.75	—	—
Highways	1,348.16	—	532.30	1,248.48
Charities	1,545.83	523.33	547.99	941.95
Soldiers' benefits	—	—	—	240.00
Schools	—	—	660.40	—
Libraries	—	—	2.76	5.15
Recreation	—	—	—	—
Unclassified	—	3.97	3.12	2.06
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>10.42</i>	—	<i>339.41</i>	<i>51.75</i>
<i>Interest</i>	<i>228.97</i>	<i>889.16</i>	<i>856.39</i>	<i>800.60</i>
On sinking funds	—	—	—	—
On trust and investment funds	88.30	—	243.44	539.50
All other	140.67	889.16	612.95	261.00
NON-REVENUE.	\$23,565.34	\$22,836.12	\$11,093.55	\$23,362.35
Offsets to outlays	14,008.94	—	3,999.90	13,069.56
<i>Departmental</i>	<i>14,008.94</i>	—	<i>3,999.90</i>	<i>13,069.56</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,500.00	19,500.00	5,000.00	8,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>7,500.00</i>	<i>19,500.00</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	141.55	—	243.44	327.23
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>141.55</i>	—	<i>243.44</i>	<i>327.23</i>
Refunds	2.49	224.01	13.96	272.08
Agency, trust, and investment	1,912.36	3,112.11	1,836.25	1,693.48
<i>Taxes and licenses for State</i>	<i>720.34</i>	<i>1,196.78</i>	<i>708.00</i>	<i>716.00</i>
<i>Taxes for county</i>	<i>1,028.94</i>	<i>1,807.33</i>	<i>713.74</i>	<i>730.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>91.08</i>	—	<i>335.91</i>	<i>247.48</i>
<i>All other</i>	<i>72.00</i>	<i>108.00</i>	<i>78.60</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$38,803.70	\$45,639.74	\$27,776.06	\$43,859.25
Premiums	—	—	—	—
Municipal indebtedness	7,500.00	19,500.00	5,000.00	8,000.00
Transfers and refunds	144.04	224.01	257.40	599.31
Agency, trust, and investment	1,912.36	3,112.11	1,836.25	1,693.48
Total receipts	\$48,360.10	\$68,475.86	\$34,869.71	\$54,152.04
Balance on hand, including funds	<i>1,152.91</i>	<i>5,496.08</i>	<i>4,588.90</i>	<i>2,368.23</i>
GRAND TOTAL	\$49,513.01	\$73,971.94	\$39,458.61	\$56,520.27

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
Maintenance	\$20,396.63	\$33,646.20	\$20,610.52	\$27,806.25
<i>Departmental</i>	20,228 .67	33,546 .20	20,168 .09	27,691 .00
General government	1,636 .75	6,581 .67	1,717 .73	2,428 .97
Protection of persons and property	72 .87	1,571 .59	314 .14	600 .05
Health and sanitation	715 .95	709 .58	483 .91	421 .53
Highways	6,976 .06	6,201 .08	5,471 .29	9,809 .52
Charities	3,198 .40	5,360 .32	2,793 .09	3,673 .00
Soldiers' benefits	—	82 .00	—	758 .05
Schools	7,119 .48	12,234 .72	8,508 .00	8,897 .03
Libraries	234 .42	157 .91	303 .95	354 .45
Recreation	.83	24 .79	.77	20 .24
Pensions	—	—	—	—
Unclassified	273 .81	622 .54	575 .21	728 .16
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	168 .06	100 .00	442 .43	116 .25
<i>Administration of trust funds</i>	—	—	—	—
Interest	189.09	1,899.64	202.04	138.73
<i>Loans, general purposes</i>	189 .09	1,899 .64	202 .04	138 .73
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	15,716.34	455.84	4,999.89	13,310.64
<i>Departmental</i>	15,666 .34	455 .84	4,999 .89	13,310 .64
General government	—	225 .00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	15,272 .56	—	4,999 .89	13,310 .64
Charities	—	—	—	—
Schools	—	130 .84	—	—
Libraries	32 .66	—	—	—
Recreation	—	100 .00	—	—
Unclassified	361 .12	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	50 .00	—	—	—
Municipal indebtedness	7,500.00	32,400.00	10,000.00	10,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,300 .00	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	7,500 .00	31,100 .00	10,000 .00	10,000 .00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	141.55	—	243.44	327.23
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	141 .55	—	243 .44	327 .23
Refunds	2.49	224.01	13.96	272.08
Agency, trust, and investment	1,859.11	3,112.11	1,836.25	1,693.48
<i>Taxes and licenses for State</i>	720 .34	1,196 .78	708 .00	716 .00
<i>Taxes for county</i>	1,028 .94	1,807 .33	713 .74	730 .00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	37 .83	—	335 .91	247 .48
<i>All other</i>	72 .00	108 .00	78 .60	—

RECAPITULATION.

Maintenance and interest	\$20,585.72	\$35,545.84	\$20,812.56	\$27,944.98
Permanent debt (except from sinking funds)	—	1,300.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,716.34	455.84	4,999.89	13,310.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,500.00	31,100.00	10,000.00	10,000.00
Transfers (except to sinking funds) and refunds	144.04	224.01	257.40	599.31
Agency, trust, and investment	1,859.11	3,112.11	1,836.25	1,693.48
Total payments	\$45,805.21	\$71,737.80	\$37,906.10	\$53,548.41
Balance on hand, including funds	3,707.80	2,234.14	1,552.51	2,971.86
GRAND TOTAL	\$49,513.01	\$73,971.94	\$39,458.61	\$56,520.27

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
REVENUE.	\$35,842.93	\$23,642.44	\$27,990.69	\$27,635.21
General	27,995.59	20,687.24	25,445.21	23,438.91
Taxes	17,112.61	9,526.42	16,806.07	9,664.85
Property, poll, and income	16,604.58	9,497.96	16,243.91	9,646.76
Corporation, bank, etc.	508.03	28.46	562.16	18.09
Licenses and permits	—	6.00	7.00	4.50
Fines and forfeits	—	—	2.65	—
Grants and gifts	10,882.98	11,149.02	8,629.49	13,769.56
For expenses	10,882.98	11,149.02	8,629.49	13,769.56
For outlays	—	—	—	—
All other	—	5.80	—	—
Commercial	7,847.34	2,955.20	2,545.48	4,196.30
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	281.60	347.82	914.30	312.58
Departmental	7,145.68	2,423.61	1,563.75	3,664.66
General government	—	59.39	32.95	—
Protection of persons and property	83.47	3.79	24.40	12.60
Health and sanitation	184.14	—	—	—
Highways	3,719.95	1,240.70	999.00	1,084.42
Charities	2,991.70	321.21	269.71	874.20
Soldiers' benefits	—	—	—	—
Schools	148.14	798.52	—	1,693.44
Libraries	6.80	—	37.69	—
Recreation	—	—	—	—
Unclassified	11.38	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	58.89	—	90.98	—
Interest	361.37	183.77	176.45	219.06
On sinking funds	—	—	—	—
On trust and investment funds	214.26	75.11	—	18.20
All other	147.11	108.66	176.45	200.86
NON-REVENUE.	\$20,569.41	\$12,350.35	\$36,535.03	\$11,063.42
Offsets to outlays	5,000.00	2,996.56	23,160.87	3,800.00
Departmental	5,000.00	2,996.56	23,160.87	3,800.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	7,600.00	10,000.00	6,000.00
Loans, general purposes	—	3,600.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	4,000.00	10,000.00	6,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	42.50	—	—	—
From sinking funds	—	—	—	—
All other	42.50	—	—	—
Refunds	14.33	34.04	56.99	78.81
Agency, trust, and investment	5,512.58	1,719.75	3,317.17	1,184.61
Taxes and licenses for State	1,687.23	682.34	1,186.78	493.00
Taxes for county	2,766.42	1,037.41	1,886.39	691.61
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,058.93	—	150.40	—
All other	—	—	93.60	—
RECAPITULATION.				
Revenue and offsets to outlays	\$40,842.93	\$26,639.00	\$51,151.56	\$31,435.21
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	7,600.00	10,000.00	6,000.00
Transfers and refunds	56.83	34.04	56.99	78.81
Agency, trust, and investment	5,512.58	1,719.75	3,317.17	1,184.61
Total receipts	\$56,412.34	\$35,992.79	\$64,525.72	\$38,698.63
Balance on hand, including funds	9,189.22	7,005.19	4,776.32	1,029.49
GRAND TOTAL	\$65,601.56	\$42,997.98	\$69,302.04	\$39,728.12

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
Maintenance	\$36,016.67	\$19,891.34	\$21,253.59	\$21,591.94
<i>Departmental</i>	<i>35,957.78</i>	<i>19,891.34</i>	<i>20,563.44</i>	<i>21,591.94</i>
General government	2,470.16	1,324.01	1,852.74	761.81
Protection of persons and property	731.00	199.97	685.01	135.65
Health and sanitation	850.51	227.50	336.50	227.06
Highways	12,292.13	8,066.13	8,721.86	7,130.04
Charities	8,241.00	881.10	1,165.75	1,838.12
Soldiers' benefits	75.00	—	—	—
Schools	10,520.31	8,655.00	7,042.17	11,432.83
Libraries	126.83	153.30	400.00	20.00
Recreation	51.55	7.27	34.13	.60
Pensions	—	—	—	—
Unclassified	599.29	377.06	325.28	45.83
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>58.89</i>	<i>—</i>	<i>690.15</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	243.34	333.20	663.61	249.28
<i>Loans, general purposes</i>	<i>243.34</i>	<i>333.20</i>	<i>663.61</i>	<i>249.28</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,000.08	7,816.79	25,563.48	5,204.86
<i>Departmental</i>	<i>8,000.08</i>	<i>7,816.79</i>	<i>25,563.48</i>	<i>5,204.86</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,000.08	7,816.79	25,504.06	5,204.86
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	59.42	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	5,200.00	14,200.00	6,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,200.00</i>	<i>4,200.00</i>	<i>700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>10,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	42.50	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>42.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	14.33	34.04	56.99	78.81
Agency, trust, and investment	5,684.34	1,794.86	3,257.75	1,184.61
<i>Taxes and licenses for State</i>	<i>1,687.23</i>	<i>682.34</i>	<i>1,186.78</i>	<i>493.00</i>
<i>Taxes for county</i>	<i>2,766.42</i>	<i>1,037.41</i>	<i>1,886.39</i>	<i>691.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,230.69</i>	<i>75.11</i>	<i>90.98</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>93.60</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$36,260.01	\$20,224.54	\$21,917.20	\$21,841.22
Permanent debt (except from sinking funds)	—	1,200.00	4,200.00	700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,000.08	7,816.79	25,563.48	5,204.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	4,000.00	10,000.00	6,000.00
Transfers (except to sinking funds) and refunds	56.83	34.04	56.99	78.81
Agency, trust, and investment	5,684.34	1,794.86	3,257.75	1,184.61
Total payments	\$60,001.26	\$35,070.23	\$64,995.42	\$35,009.50
Balance on hand, including funds	5,600.80	7,927.75	4,306.62	4,718.62
GRAND TOTAL	\$65,601.56	\$42,997.98	\$69,302.04	\$39,728.12

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
REVENUE.	\$21,216.80	\$43,001.11	\$26,593.77	\$25,220.09
General	18,442.54	39,794.85	24,169.11	22,293.01
<i>Taxes</i>	7,813.38	31,672.66	9,682.38	10,816.86
Property, poll, and income	7,785.37	31,352.19	9,640.88	10,652.30
Corporation, bank, etc.	28.01	320.47	41.50	164.56
<i>Licenses and permits</i>	10.00	37.00	—	—
<i>Fines and forfeits</i>	—	25.00	6.00	—
<i>Grants and gifts</i>	10,619.16	8,041.90	14,481.73	11,476.15
For expenses	10,619.16	8,041.90	14,481.73	11,476.15
For outlays	—	—	—	—
<i>All other</i>	—	18.29	—	—
Commercial	2,774.26	3,206.26	2,424.66	2,927.08
<i>Special assessments</i>	169.09	—	—	—
To meet expenses	169.09	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	497.19	518.24	431.55	507.10
<i>Departmental</i>	1,659.47	2,346.60	1,750.64	1,761.19
General government	41.00	—	—	56.00
Protection of persons and property	16.40	11.60	37.60	10.23
Health and sanitation	88.57	—	260.71	—
Highways	1,500.00	810.00	904.23	1,495.35
Charities	—	175.00	452.10	65.55
Soldiers' benefits	—	—	96.00	120.00
Schools	—	1,350.00	—	—
Libraries	13.50	—	—	14.06
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	6.60
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	6.50
<i>Cemeteries</i>	105.12	5.00	—	5.00
<i>Interest</i>	343.39	338.42	242.47	647.29
On sinking funds	—	—	—	—
On trust and investment funds	149.95	—	—	163.80
All other	193.44	338.42	242.47	483.49
NON-REVENUE.	\$10,856.86	\$29,021.38	\$29,548.14	\$35,135.48
Offsets to outlays	3,950.58	3,997.47	21,288.40	22,837.29
<i>Departmental</i>	3,950.58	3,997.47	21,288.40	22,837.29
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,000.00	20,000.00	7,000.00	10,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	5,000.00	20,000.00	7,000.00	10,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	146.76	—	—	249.61
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	146.76	—	—	249.61
Refunds	71.43	2.00	50.22	23.81
Agency, trust, and investment	1,688.09	5,021.91	1,209.52	2,024.77
<i>Taxes and licenses for State</i>	704.00	1,879.00	511.56	689.45
<i>Taxes for county</i>	585.57	3,086.83	685.96	1,087.31
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	300.12	12.28	—	249.61
<i>All other</i>	98.40	43.80	12.00	98.40
RECAPITULATION.				
Revenue and offsets to outlays	\$25,167.38	\$46,998.58	\$47,882.17	\$48,057.38
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	20,000.00	7,000.00	10,000.00
Transfers and refunds	218.19	2.00	50.22	273.42
Agency, trust, and investment	1,688.09	5,021.91	1,209.52	2,024.77
Total receipts	\$32,073.66	\$72,022.49	\$56,141.91	\$60,355.57
Balance on hand, including funds	276.47	9,881.69	1,496.06	2,771.83
GRAND TOTAL	\$32,350.13	\$81,904.18	\$57,637.97	\$63,127.40

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
Maintenance	\$18,655.51	\$35,526.02	\$21,352.44	\$22,723.05
<i>Departmental</i>	<i>18,430.21</i>	<i>35,345.32</i>	<i>21,352.44</i>	<i>22,654.81</i>
General government	1,122.36	1,783.87	1,224.86	889.05
Protection of persons and property	608.45	1,158.45	373.85	245.67
Health and sanitation	788.40	222.00	940.71	563.90
Highways	5,748.78	15,720.04	9,128.01	9,297.27
Charities	802.82	3,212.89	1,481.08	799.50
Soldiers' benefits	—	—	96.00	120.00
Schools	8,832.14	12,010.29	7,946.93	10,197.80
Libraries	160.32	—	36.80	465.29
Recreation	.71	1.67	.60	.71
Pensions	—	—	—	—
Unclassified	366.23	1,236.11	123.60	75.62
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>58.24</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	38.24
<i>Cemeteries</i>	<i>225.30</i>	<i>180.70</i>	<i>—</i>	<i>30.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	152.75	470.56	217.98	395.00
<i>Loans, general purposes</i>	<i>152.75</i>	<i>470.56</i>	<i>217.98</i>	<i>395.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,147.51	8,495.89	21,130.89	20,440.87
<i>Departmental</i>	<i>6,147.51</i>	<i>8,495.89</i>	<i>21,130.89</i>	<i>20,440.87</i>
General government	—	—	—	—
Protection of persons and property	280.00	—	—	—
Health and sanitation	776.32	—	—	—
Highways	5,041.19	7,993.94	21,105.09	20,440.87
Charities	—	—	—	—
Schools	50.00	152.00	25.80	—
Libraries	—	—	—	—
Recreation	—	349.95	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	20,000.00	13,000.00	11,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>20,000.00</i>	<i>12,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	146.76	—	—	249.61
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>146.76</i>	<i>—</i>	<i>—</i>	<i>249.61</i>
Refunds	71.43	2.00	50.22	23.81
Agency, trust, and investment	1,691.28	5,021.91	1,209.52	1,938.96
<i>Taxes and licenses for State</i>	<i>704.00</i>	<i>1,879.00</i>	<i>511.66</i>	<i>589.45</i>
<i>Taxes for county</i>	<i>585.57</i>	<i>3,086.83</i>	<i>685.96</i>	<i>1,087.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>303.31</i>	<i>12.28</i>	<i>—</i>	<i>163.80</i>
<i>All other</i>	<i>98.40</i>	<i>43.80</i>	<i>12.00</i>	<i>98.40</i>
RECAPITULATION.				
Maintenance and interest	\$18,808.26	\$35,996.58	\$21,570.42	\$23,118.05
Permanent debt (except from sinking funds)	—	—	1,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,147.51	8,495.89	21,130.89	20,440.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	20,000.00	12,000.00	10,000.00
Transfers (except to sinking funds) and refunds	218.19	2.00	50.22	273.42
Agency, trust, and investment	1,691.28	5,021.91	1,209.52	1,938.96
Total payments	\$31,865.24	\$69,516.38	\$56,961.05	\$56,771.30
Balance on hand, including funds	484.89	12,387.80	676.92	6,356.10
GRAND TOTAL	\$32,350.13	\$81,904.18	\$57,637.97	\$63,127.40

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
REVENUE.	\$25,962.82	\$12,882.43	\$27,333.40	\$13,651.41
General	22,521.85	11,273.19	24,551.30	12,439.91
Taxes	14,155.44	8,216.74	9,790.66	8,592.31
Property, poll, and income	14,073.65	7,802.16	9,715.50	8,359.52
Corporation, bank, etc.	81.79	414.58	75.16	232.79
Licenses and permits	9.00	29.00	—	93.50
Fines and forfeits	—	—	—	—
Grants and gifts	8,357.41	3,027.45	14,760.64	3,754.10
For expenses	8,314.91	3,027.45	14,760.64	3,754.10
For outlays	42.50	—	—	—
All other	—	—	—	—
Commercial	3,440.97	1,609.24	2,782.10	1,211.50
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	313.49	832.98	427.35	699.49
Departmental	2,922.03	395.64	1,875.30	410.84
General government	11.50	.09	5.50	54.00
Protection of persons and property	4.48	5.93	17.66	15.22
Health and sanitation	—	—	—	—
Highways	1,869.30	27.74	459.41	—
Charities	575.30	216.88	317.60	303.95
Soldiers' benefits	—	120.00	—	—
Schools	458.88	25.00	1,073.89	—
Libraries	2.57	—	1.24	37.67
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	8.08	75.49	37.68	30.00
Interest	197.37	305.13	441.77	71.17
On sinking funds	—	—	—	—
On trust and investment funds	83.80	213.63	157.02	71.17
All other	113.57	91.50	284.75	—
NON-REVENUE.	\$13,925.90	\$5,101.64	\$9,851.09	\$11,939.76
Offsets to outlays	3,000.00	1,150.00	3,003.15	—
Departmental	3,000.00	1,150.00	3,003.15	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	8,000.00	—	4,979.00	8,500.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	8,000.00	—	4,979.00	8,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	87.47	—	337.29	8.33
From sinking funds	—	—	—	—
All other	87.47	—	337.29	8.33
Refunds	1.51	35.65	1.00	—
Agency, trust, and investment	2,836.92	3,915.99	1,530.65	3,431.43
Taxes and licenses for State	1,077.89	1,257.67	589.45	975.00
Taxes for county	1,729.01	2,495.33	864.51	1,871.50
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	30.02	162.99	76.69	584.93
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$28,962.82	\$14,032.43	\$30,336.55	\$13,651.41
Premiums	—	—	—	—
Municipal indebtedness	8,000.00	—	4,979.00	8,500.00
Transfers and refunds	88.98	35.65	338.29	8.33
Agency, trust, and investment	2,836.92	3,915.99	1,530.65	3,431.43
Total receipts	\$39,888.72	\$17,984.07	\$37,184.49	\$25,591.17
Balance on hand, including funds	5,972.24	9,723.40	175.74	1,023.20
GRAND TOTAL	\$45,860.96	\$27,707.47	\$37,360.23	\$26,614.37

Graded According to Population of 1930 — Continued.

PAYMENTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
Maintenance	\$23,261.32	\$14,417.41	\$18,341.65	\$14,009.29
<i>Departmental</i>	23,236.92	14,193.10	18,303.97	13,733.29
General government	1,262.55	876.82	990.80	1,369.34
Protection of persons and property	229.30	424.22	234.95	662.47
Health and sanitation	420.46	212.50	239.50	283.24
Highways	9,539.09	5,368.48	5,566.05	2,833.48
Charities	2,288.63	687.34	834.10	1,685.99
Soldiers' benefits	—	120.00	—	—
Schools	9,210.31	6,407.02	10,172.00	6,636.01
Libraries	180.51	29.59	152.24	192.81
Recreation	61.07	1.13	20.08	.95
Pensions	—	—	—	—
Unclassified	45.00	66.00	94.25	69.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	24.40	224.31	37.68	276.00
<i>Administration of trust funds</i>	—	—	—	—
Interest	72.92	—	377.36	362.41
<i>Loans, general purposes</i>	72.92	—	377.36	362.41
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	5,613.65	—	4,000.00	—
<i>Departmental</i>	5,485.39	—	4,000.00	—
General government	—	—	—	—
Protection of persons and property	85.00	—	—	—
Health and sanitation	—	—	—	—
Highways	5,400.39	—	4,000.00	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	128.26	—	—	—
Municipal indebtedness	8,000.00	—	6,229.00	7,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	1,250.00	1,500.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	8,000.00	—	4,979.00	6,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	87.47	—	337.29	8.33
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	87.47	—	337.29	8.33
Refunds	1.51	35.65	1.00	—
Agency, trust, and investment	2,836.92	4,093.30	1,650.38	3,494.27
<i>Taxes and licenses for State</i>	1,077.89	1,257.67	589.45	975.00
<i>Taxes for county</i>	1,729.01	2,495.33	864.51	1,871.50
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	30.02	340.30	196.42	647.77
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$23,334.24	\$14,417.41	\$18,719.01	\$14,371.70
Permanent debt (except from sinking funds)	—	—	1,250.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,613.65	—	4,000.00	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,000.00	—	4,979.00	6,000.00
Transfers (except to sinking funds) and refunds	88.98	35.65	338.29	8.33
Agency, trust, and investment	2,836.92	4,093.30	1,650.38	3,494.27
Total payments	\$39,873.79	\$18,546.36	\$30,936.68	\$25,374.30
Balance on hand, including funds	5,987.17	9,161.11	6,423.55	1,240.07
GRAND TOTAL	\$45,860.96	\$27,707.47	\$37,360.23	\$26,614.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
REVENUE.	\$24,333.86	\$16,293.93	\$23,261.16	\$20,250.17
General	19,821.95	15,174.54	18,206.89	17,928.11
Taxes	9,900.49	7,903.22	10,441.85	7,188.54
Property, poll, and income	9,736.64	7,879.18	10,386.84	7,016.96
Corporation, bank, etc.	163.85	24.04	55.01	169.58
Licenses and permits	2.00	15.00	12.00	4.00
Fines and forfeits	—	10.00	—	—
Grants and gifts	9,919.46	7,246.32	7,753.04	10,737.57
For expenses	9,919.46	7,246.32	7,753.04	10,737.57
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	4,511.91	1,119.39	5,054.27	2,322.06
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	619.75	421.84	625.68	227.28
Departmental	1,551.07	594.41	4,020.89	1,725.79
General government	38.50	37.25	18.18	53.31
Protection of persons and property	5.23	14.25	26.15	—
Health and sanitation	—	—	—	—
Highways	395.25	346.00	3,313.25	1,536.98
Charities	714.21	189.00	—	134.00
Soldiers' benefits	48.00	—	—	—
Schools	—	—	662.61	—
Libraries	1.54	7.91	.70	—
Recreation	.10	—	—	—
Unclassified	348.24	—	—	1.50
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	70.00	20.00	174.00	7.00
Interest	2,371.09	83.64	233.70	362.04
On sinking funds	—	—	—	—
On trust and investment funds	2,013.15	6.41	59.92	60.71
All other	357.94	77.23	173.78	301.33
NON-REVENUE.	\$11,367.30	\$16,516.02	\$6,391.79	\$5,969.23
Offsets to outlays	3,000.00	6,000.00	10.00	4,000.00
Departmental	3,000.00	6,000.00	10.00	4,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	5,000.00	8,650.00	3,000.00	—
Loans, general purposes	—	650.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded current year	—	—	—	—
Temporary loans (including revenue loans)	5,000.00	8,000.00	3,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	823.99	—	54.50	—
From sinking funds	—	—	—	—
All other	823.99	—	54.50	—
Refunds	35.12	35.10	36.91	93.29
Agency, trust, and investment	2,508.19	1,830.92	3,290.38	1,875.94
Taxes and licenses for State	665.45	663.34	971.00	639.34
Taxes for county	1,087.31	1,028.94	1,957.16	1,037.41
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	761.23	136.14	537.02	118.19
All other	94.20	2.60	25.20	81.00
RECAPITULATION.				
Revenue and offsets to outlays	\$27,333.86	\$22,293.93	\$23,271.16	\$24,250.17
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	8,650.00	3,000.00	—
Transfers and refunds	859.11	35.10	91.41	93.29
Agency, trust, and investment	2,508.19	1,830.92	3,290.38	1,875.94
Total receipts	\$35,701.16	\$32,809.95	\$29,652.95	\$26,219.40
Balance on hand, including funds	6,463.64	4,088.81	578.67	10,346.25
GRAND TOTAL	\$42,164.80	\$36,898.76	\$30,231.62	\$36,565.65

Graded According to Population of 1930 — Continued.

PAYMENTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
Maintenance	\$19,441.34	\$15,572.78	\$21,395.25	\$19,034.77
<i>Departmental</i>	<i>19,198.18</i>	<i>15,493.03</i>	<i>21,219.75</i>	<i>18,959.92</i>
General government	1,119.46	941.94	1,323.41	1,520.85
Protection of persons and property	244.09	124.14	217.92	436.31
Health and sanitation	255.95	160.00	171.88	214.80
Highways	5,407.63	5,199.15	10,122.98	6,638.53
Charities	1,413.50	1,141.38	790.68	1,750.47
Soldiers' benefits	48.00	—	—	—
Schools	9,325.72	7,193.67	7,827.21	7,796.95
Libraries	145.86	254.94	242.22	113.77
Recreation	.65	90.70	.89	49.13
Pensions	—	—	—	—
Unclassified	1,237.32	387.11	522.56	439.11
<i>Public service enterprises</i>	<i>74.62</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	74.62	—	—	—
<i>Cemeteries</i>	<i>100.60</i>	<i>79.75</i>	<i>175.50</i>	<i>74.85</i>
<i>Administration of trust funds</i>	<i>67.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	323.75	308.67	83.67	—
<i>Loans, general purposes</i>	<i>323.75</i>	<i>308.67</i>	<i>83.67</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,691.60	8,737.47	—	9,309.65
<i>Departmental</i>	<i>4,691.60</i>	<i>8,737.47</i>	<i>—</i>	<i>9,309.65</i>
General government	110.00	—	—	35.39
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,306.60	8,671.47	—	9,274.26
Charities	—	—	—	—
Schools	—	66.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	275.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	8,150.00	8,000.00	3,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,150.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>8,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	823.99	—	54.50	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>823.99</i>	<i>—</i>	<i>54.50</i>	<i>—</i>
Refunds	35.12	35.10	36.91	93.29
Agency, trust, and investment	2,691.13	1,837.33	3,295.80	1,909.44
<i>Taxes and licenses for State</i>	<i>565.45</i>	<i>663.34</i>	<i>971.00</i>	<i>639.34</i>
<i>Taxes for county</i>	<i>1,087.31</i>	<i>1,028.94</i>	<i>1,957.16</i>	<i>1,037.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>944.17</i>	<i>142.55</i>	<i>342.44</i>	<i>151.69</i>
<i>All other</i>	<i>94.20</i>	<i>2.50</i>	<i>25.20</i>	<i>81.00</i>
RECAPITULATION.				
Maintenance and interest	\$19,765.09	\$15,881.45	\$21,478.92	\$19,034.77
Permanent debt (except from sinking funds)	1,150.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,691.60	8,737.47	—	9,309.65
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,000.00	8,000.00	3,000.00	—
Transfers (except to sinking funds) and refunds	859.11	35.10	91.41	93.29
Agency, trust, and investment	2,691.13	1,837.33	3,295.80	1,909.44
Total payments	\$36,156.93	\$34,491.35	\$27,866.13	\$30,347.15
Balance on hand, including funds	6,007.87	2,407.41	2,365.49	6,218.50
GRAND TOTAL	\$42,164.80	\$36,898.76	\$30,231.62	\$36,565.65

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
REVENUE.	\$19,870.40	\$21,007.92	\$13,900.22	\$17,371.32
General	18,330.50	19,707.16	13,044.37	15,311.20
<i>Taxes</i>	<i>8,242.69</i>	<i>16,492.09</i>	<i>6,094.64</i>	<i>7,897.88</i>
Property, poll, and income	8,226.02	14,252.32	5,934.45	7,868.17
Corporation, bank, etc.	16.67	2,239.77	160.09	29.71
<i>Licenses and permits</i>	<i>18.00</i>	<i>6.00</i>	<i>3.50</i>	—
<i>Fines and forfeits</i>	<i>80.60</i>	<i>5.00</i>	—	—
<i>Grants and gifts</i>	<i>9,989.31</i>	<i>3,204.07</i>	<i>6,946.33</i>	<i>7,413.32</i>
For expenses	9,989.31	3,204.07	6,946.33	7,413.32
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	1,539.90	1,300.76	855.85	2,060.12
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>227.99</i>	<i>427.42</i>	<i>414.39</i>	<i>312.38</i>
<i>Departmental</i>	<i>1,216.07</i>	<i>255.29</i>	<i>294.26</i>	<i>1,396.10</i>
General government	—	—	25.92	126.00
Protection of persons and property	25.00	17.79	15.30	7.70
Health and sanitation	—	—	—	—
Highways	421.25	5.00	204.15	—
Charities	315.95	—	45.00	258.00
Soldiers' benefits	—	—	—	—
Schools	451.37	230.00	—	864.14
Libraries	—	2.50	.89	—
Recreation	—	—	—	—
Unclassified	2.50	—	3.00	140.26
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>32.50</i>	<i>81.29</i>
<i>Interest</i>	<i>95.84</i>	<i>618.05</i>	<i>114.70</i>	<i>270.35</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	44.76	174.89
All other	95.84	618.05	69.94	95.46
NON-REVENUE.	\$13,519.91	\$10,958.83	\$13,151.63	\$21,955.51
Offsets to outlays	6,499.00	2,100.00	6,334.28	11,398.83
<i>Departmental</i>	<i>6,499.00</i>	<i>2,100.00</i>	<i>6,334.28</i>	<i>11,398.83</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	6,000.00	5,000.00	5,513.88	8,000.00
<i>Loans, general purposes</i>	—	—	<i>1,600.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	<i>913.88</i>	—
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	59.00	315.56
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	59.00	315.56
Refunds	95.97	182.35	15.12	—
Agency, trust, and investment	924.94	3,676.48	1,229.35	2,241.12
<i>Taxes and licenses for State</i>	<i>379.67</i>	<i>1,367.66</i>	<i>471.56</i>	<i>579.50</i>
<i>Taxes for county</i>	<i>514.47</i>	<i>2,247.72</i>	<i>685.96</i>	<i>1,087.31</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	<i>71.83</i>	<i>537.11</i>
<i>All other</i>	<i>30.80</i>	<i>61.20</i>	—	<i>37.20</i>
RECAPITULATION				
Revenue and offsets to outlays	\$26,369.40	\$23,107.92	\$20,234.50	\$28,770.15
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	5,000.00	5,513.88	8,000.00
Transfers and refunds	95.97	182.35	74.12	315.56
Agency, trust, and investment	924.94	3,676.48	1,229.35	2,241.12
Total receipts	\$33,390.31	\$31,966.75	\$27,051.85	\$39,326.83
Balance on hand, including funds	2,612.98	4,090.30	1,475.31	602.15
GRAND TOTAL	\$36,003.29	\$36,057.05	\$28,527.16	\$39,928.98

Graded According to Population of 1930 — Continued.

PAYMENTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
Maintenance	\$17,479.56	\$15,293.91	\$13,203.31	\$15,229.55
<i>Departmental</i>	17,418.06	15,293.91	13,140.31	15,113.54
General government	1,178.06	721.35	1,303.16	956.79
Protection of persons and property	110.18	79.20	25.00	401.16
Health and sanitation	140.38	211.75	368.05	240.00
Highways	7,661.13	7,993.74	3,960.27	6,292.60
Charities	1,399.03	557.00	420.00	848.70
Soldiers' benefits	—	—	—	—
Schools	6,612.25	5,478.42	6,924.85	6,167.95
Libraries	—	73.76	60.00	106.43
Recreation . . . . .	.48	48.79	.48	12.29
Pensions	—	—	—	—
Unclassified	316.55	129.90	78.50	87.62
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	61.50	—	63.00	116.01
<i>Administration of trust funds</i>	—	—	—	—
Interest	399.50	106.18	110.50	214.31
<i>Loans, general purposes</i>	399.50	106.18	110.50	214.31
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	8,289.89	4,300.00	9,798.19	13,483.40
<i>Departmental</i>	8,289.89	4,300.00	9,798.19	13,416.09
General government	—	—	6.74	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,289.89	4,300.00	9,791.45	13,416.09
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	67.31
Municipal indebtedness	7,000.00	5,000.00	3,000.00	8,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,000.00	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	6,000.00	5,000.00	3,000.00	8,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	59.00	315.56
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	59.00	315.56
Refunds	95.97	182.35	15.12	—
Agency, trust, and investment	924.94	3,676.48	1,240.11	2,100.45
<i>Taxes and licenses for State</i>	379.67	1,367.56	471.66	579.50
<i>Taxes for county</i>	514.47	2,247.72	685.96	1,087.31
<i>Expenditures for grade crossings</i>	—	—	82.69	396.44
<i>Sinking and other permanent funds</i>	—	—	—	37.20
<i>All other</i>	30.80	61.20	—	—
RECAPITULATION.				
Maintenance and interest	\$17,879.06	\$15,400.09	\$13,313.81	\$15,443.86
Permanent debt (except from sinking funds)	1,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,289.89	4,300.00	9,798.19	13,483.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	5,000.00	3,000.00	8,000.00
Transfers (except to sinking funds) and refunds	95.97	182.35	74.12	315.56
Agency, trust, and investment	924.94	3,676.48	1,240.11	2,100.45
Total payments	\$34,189.86	\$28,558.92	\$27,426.23	\$39,343.27
<i>Balance on hand, including funds</i>	1,813.43	7,498.13	1,100.93	585.71
GRAND TOTAL	\$36,003.29	\$36,057.05	\$28,527.16	\$39,928.98

TABLE I. — *Summary of Financial Transactions Towns*

RECEIPTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
REVENUE.	\$5,507.68	\$14,098.14	\$20,281.13	\$17,801.17
General	4,853.39	12,589.37	17,968.64	17,030.56
<i>Taxes</i>	<i>3,327.47</i>	<i>4,824.47</i>	<i>8,400.95</i>	<i>8,731.14</i>
Property, poll, and income	3,290.79	4,785.41	8,225.29	8,685.79
Corporation, bank, etc.	36.68	39.06	175.66	45.35
<i>Licenses and permits</i>	<i>76.00</i>	—	<i>5.00</i>	—
<i>Fines and forfeits</i>	—	—	—	—
<i>Grants and gifts</i>	<i>1,449.92</i>	<i>7,764.90</i>	<i>9,562.69</i>	<i>8,299.42</i>
For expenses	1,449.92	7,764.90	7,562.69	8,299.42
For outlays	—	—	2,000.00	—
<i>All other</i>	—	—	—	—
Commercial	654.29	1,508.77	2,312.49	770.61
<i>Special assessments</i>	—	—	<i>7.63</i>	—
To meet expenses	—	—	7.63	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>290.46</i>	<i>254.37</i>	<i>225.75</i>	<i>275.98</i>
<i>Departmental</i>	<i>347.46</i>	<i>380.66</i>	<i>1,784.66</i>	<i>422.17</i>
General government	34.30	112.50	1.00	6.00
Protection of persons and property	1.16	1.10	2.15	40.00
Health and sanitation	—	260.71	—	—
Highways	—	—	1,555.94	376.17
Charities	192.00	—	186.72	—
Soldiers' benefits	120.00	—	—	—
Schools	—	6.25	—	—
Libraries	—	—	1.35	—
Recreation	—	—	—	—
Unclassified	—	—	37.50	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>71.06</i>	—
<i>Interest</i>	<i>16.37</i>	<i>873.84</i>	<i>223.39</i>	<i>72.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	800.00	53.88	—
All other	16.37	73.84	169.51	72.46
NON-REVENUE.	\$3,526.75	\$13,109.62	\$7,736.44	\$17,887.32
Offsets to outlays	—	5,999.88	6,681.45	7,729.76
<i>Departmental</i>	—	<i>5,999.88</i>	<i>6,681.45</i>	<i>7,729.76</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,500.00	5,900.00	—	8,720.00
<i>Loans, general purposes</i>	—	<i>400.00</i>	—	<i>720.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,500.00</i>	<i>5,500.00</i>	—	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	200.00	54.74	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>200.00</i>	<i>54.74</i>	—
Refunds	359.01	1.00	14.00	294.32
Agency, trust, and investment	667.74	1,008.74	986.25	1,143.24
<i>Taxes and licenses for State</i>	<i>243.00</i>	<i>455.66</i>	<i>361.60</i>	<i>548.45</i>
<i>Taxes for county</i>	<i>416.89</i>	<i>476.83</i>	<i>356.87</i>	<i>594.79</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>23.95</i>	<i>234.88</i>	—
<i>All other</i>	<i>8.85</i>	<i>53.40</i>	<i>33.00</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$5,507.68	\$20,098.02	\$26,962.58	\$25,530.93
Premiums	—	—	—	—
Municipal indebtedness	2,500.00	5,900.00	—	8,720.00
Transfers and refunds	359.01	201.00	68.74	294.32
Agency, trust, and investment	667.74	1,008.74	986.25	1,143.24
Total receipts	\$9,034.43	\$27,207.76	\$28,017.57	\$35,688.49
Balance on hand, including funds	<i>1,868.91</i>	<i>2,082.65</i>	<i>8,449.66</i>	<i>1,161.78</i>
GRAND TOTAL	\$10,893.34	\$29,290.31	\$36,467.23	\$36,850.27

Graded According to Population of 1930 — Continued.

PAYMENTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
Maintenance	\$6,254.03	\$12,558.59	\$17,112.81	\$12,133.12
<i>Departmental</i>	<i>6,229.03</i>	<i>12,534.88</i>	<i>16,987.01</i>	<i>12,121.52</i>
General government	829.93	1,310.65	1,504.46	763.51
Protection of persons and property	46.38	208.11	499.30	198.34
Health and sanitation	51.00	235.95	171.46	248.28
Highways	—	4,321.16	6,117.40	5,457.84
Charities	1,595.90	278.36	987.82	93.52
Soldiers' benefits	120.00	60.00	—	—
Schools	3,431.70	5,756.87	6,983.14	4,709.61
Libraries	60.78	5.00	118.87	75.00
Recreation	.36	.42	.36	.48
Pensions	—	—	—	—
Unclassified	92.98	358.36	604.20	574.94
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>25.00</i>	<i>18.66</i>	<i>125.80</i>	<i>11.60</i>
Administration of trust funds	—	5.05	—	—
Interest	295.35	167.26	—	255.50
<i>Loans, general purposes</i>	<i>295.35</i>	<i>167.26</i>	<i>—</i>	<i>255.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	7,453.38	9,004.70	11,615.56
<i>Departmental</i>	<i>—</i>	<i>7,453.38</i>	<i>9,004.70</i>	<i>11,615.56</i>
General government	—	101.50	—	75.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	7,351.88	9,004.70	9,920.87
Charities	—	—	—	—
Schools	—	—	—	1,619.69
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,850.00	5,500.00	5,000.00	8,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>350.00</i>	<i>—</i>	<i>—</i>	<i>700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,500.00</i>	<i>5,500.00</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	200.00	54.74	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>200.00</i>	<i>54.74</i>	<i>—</i>
Refunds	359.01	1.00	14.00	294.32
Agency, trust, and investment	667.74	1,008.74	985.39	1,143.24
<i>Taxes and licenses for State</i>	<i>243.00</i>	<i>455.56</i>	<i>361.60</i>	<i>548.45</i>
<i>Taxes for county</i>	<i>415.89</i>	<i>475.83</i>	<i>356.87</i>	<i>594.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>23.95</i>	<i>234.02</i>	<i>—</i>
<i>All other</i>	<i>8.85</i>	<i>53.40</i>	<i>33.00</i>	<i>—</i>

RECAPITULATION.

Maintenance and interest	\$6,549.38	\$12,725.85	\$17,112.81	\$12,388.62
Permanent debt (except from sinking funds)	350.00	—	—	700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	7,453.38	9,004.70	11,615.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,500.00	5,500.00	5,000.00	8,000.00
Transfers (except to sinking funds) and refunds	359.01	201.00	68.74	294.32
Agency, trust, and investment	667.74	1,008.74	985.39	1,143.24
Total payments	\$10,426.13	\$26,888.97	\$32,171.64	\$34,141.74
<i>Balance on hand, including funds</i>	<i>467.21</i>	<i>2,401.34</i>	<i>4,295.59</i>	<i>2,708.53</i>
GRAND TOTAL	\$10,893.34	\$29,290.31	\$36,467.23	\$36,850.27

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
REVENUE.	\$13,430.97	\$18,692.11	\$6,282.19	\$9,009.68
General	13,081.30	18,100.86	6,013.90	8,151.58
Taxes	11,873.87	10,553.88	2,855.58	3,748.20
Property, poll, and income	11,792.66	10,390.87	2,830.49	3,736.42
Corporation, bank, etc.	81.21	163.01	25.09	11.78
Licenses and permits	5.00	5.00	—	1.00
Fines and forfeits	—	—	—	—
Grants and gifts	1,202.43	7,541.98	3,158.32	4,402.38
For expenses	1,202.43	7,541.98	3,158.32	4,402.38
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	349.67	591.25	268.29	858.10
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	27.48	215.09	127.09	236.83
Departmental	28.25	294.00	120.20	371.60
General government	—	—	—	—
Protection of persons and property	—	—	8.20	.60
Health and sanitation	—	—	10.00	—
Highways	28.25	—	—	371.00
Charities	—	281.00	102.00	—
Soldiers' benefits	—	—	—	—
Schools	—	13.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	282.50	—	—	—
Electric light	—	—	—	—
Water	250.00	—	—	—
All other	32.50	—	—	—
Cemeteries	—	—	—	—
Interest	11.44	82.16	21.00	249.67
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	133.71
All other	11.44	82.16	21.00	115.96
NON-REVENUE.	\$8,271.67	\$5,186.93	\$582.49	\$3,348.28
Offsets to outlays	—	—	—	2,500.00
Departmental	—	—	—	2,500.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	3,000.00	4,000.00	—	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,000.00	4,000.00	—	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	—	—
From sinking funds	—	—	—	—
All other	—	—	—	—
Refunds	19.50	10.41	17.53	17.14
Agency, trust, and investment	5,252.17	1,176.52	564.96	831.14
Taxes and licenses for State	1,717.12	469.66	214.78	316.67
Taxes for county	3,535.05	685.96	342.98	514.47
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	—	—	—
All other	—	21.00	7.20	—
RECAPITULATION.				
Revenue and offsets to outlays	\$13,430.97	\$18,692.11	\$6,282.19	\$11,509.68
Premiums	—	—	—	—
Municipal indebtedness	3,000.00	4,000.00	—	—
Transfers and refunds	19.50	10.41	17.53	17.14
Agency, trust, and investment	5,252.17	1,176.52	564.96	831.14
Total receipts	\$21,702.64	\$23,879.04	\$6,864.68	\$12,357.96
Balance on hand, including funds	4,520.51	1,074.67	56.28	8,998.54
GRAND TOTAL	\$26,223.15	\$24,953.71	\$6,920.96	\$21,356.50

Graded According to Population of 1930—Continued.

PAYMENTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
Maintenance	\$11,581.53	\$11,760.97	\$5,638.03	\$7,978.71
<i>Departmental</i>	<i>8,214.84</i>	<i>11,738.07</i>	<i>5,605.53</i>	<i>7,963.71</i>
General government	2,226.25	1,067.46	697.53	807.59
Protection of persons and property	517.42	174.29	39.54	24.35
Health and sanitation	59.66	70.50	53.00	64.00
Highways	2,060.17	5,406.22	1,274.68	3,659.63
Charities	—	399.00	946.59	—
Soldiers' benefits	—	—	—	—
Schools	3,178.08	4,342.12	2,494.47	3,290.80
Libraries	115.49	—	—	—
Recreation	1.37	.42	.24	.24
Pensions	—	—	—	—
Unclassified	56.50	278.06	99.48	117.10
<i>Public service enterprises</i>	<i>3,166.69</i>	<i>22.90</i>	<i>—</i>	<i>—</i>
Electric light	357.50	—	—	—
Water	2,303.94	—	—	—
All other	505.15	22.90	—	—
<i>Cemeteries</i>	<i>200.00</i>	<i>—</i>	<i>32.50</i>	<i>15.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	70.00	378.22	—	—
<i>Loans, general purposes</i>	<i>70.00</i>	<i>378.22</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,647.32	999.74	94.38	3,000.00
<i>Departmental</i>	<i>—</i>	<i>999.74</i>	<i>—</i>	<i>3,000.00</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	999.74	—	3,000.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,647.32</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	3,647.32	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>94.38</i>	<i>—</i>
Municipal indebtedness	3,000.00	9,000.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	19.50	10.41	17.53	17.14
Agency, trust, and investment	5,252.17	1,176.52	564.96	964.85
<i>Taxes and licenses for State</i>	<i>1,717.12</i>	<i>459.56</i>	<i>214.78</i>	<i>316.67</i>
<i>Taxes for county</i>	<i>3,535.05</i>	<i>685.96</i>	<i>342.98</i>	<i>514.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>133.71</i>
<i>All other</i>	<i>—</i>	<i>21.00</i>	<i>7.20</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$11,651.53	\$12,139.19	\$5,638.03	\$7,978.71
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,647.32	999.74	94.38	3,000.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	9,000.00	—	—
Transfers (except to sinking funds) and refunds	19.50	10.41	17.53	17.14
Agency, trust, and investment	5,252.17	1,176.52	564.96	964.85
Total payments	\$23,570.52	\$23,325.86	\$6,314.90	\$11,960.70
Balance on hand, including funds	2,652.63	1,627.85	606.06	939.80
GRAND TOTAL	\$26,223.15	\$24,953.71	\$6,920.96	\$21,356.50

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Prescott POPULATION 48
REVENUE.		\$9,665.39
General		9,532.10
<i>Taxes</i>		2,343.25
Property, poll, and income		2,339.76
Corporation, bank, etc.		3.47
<i>Licenses and permits</i>		—
<i>Fines and forfeits</i>		—
<i>Grants and gifts</i>		7,188.87
For expenses		7,188.87
For outlays		—
<i>All other</i>		—
Commercial		133.29
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		30.77
<i>Departmental</i>		4.00
General government		4.00
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		25.00
<i>Interest</i>		73.52
On sinking funds		—
On trust and investment funds		40.40
All other		33.12
NON-REVENUE.		\$591.77
Offsets to outlays		—
<i>Departmental</i>		—
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds, refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		—
<i>From sinking funds</i>		—
<i>All other</i>		—
Refunds		41.62
Agency, trust, and investment		550.15
<i>Taxes and licenses for State</i>		107.89
<i>Taxes for county</i>		217.46
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		214.60
<i>All other</i>		10.20
RECAPITULATION.		
Revenue and offsets to outlays		\$9,665.39
Premiums		—
Municipal indebtedness		—
Transfers and refunds		41.62
Agency, trust, and investment		550.15
Total receipts		\$10,257.16
Balance on hand, including funds		2,642.99
GRAND TOTAL		\$12,900.15

Graded According to Population of 1930 — Continued.

PAYMENTS.		Prescott POPULATION 48
Maintenance		\$10,118.25
<i>Departmental</i>		<i>10,066.46</i>
General government		626.23
Protection of persons and property		128.55
Health and sanitation		8.97
Highways		4,612.54
Charities		2,199.94
Soldiers' benefits		—
Schools		2,336.57
Libraries		—
Recreation		.12
Pensions		—
Unclassified		143.53
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>61.80</i>
Administration of trust funds		—
Interest		—
Loans, general purposes		—
Loans, public service enterprises		—
Loans, cemeteries		—
Outlays		—
<i>Departmental</i>		<i>—</i>
General government		—
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		—
From sinking funds		—
From revenue and other sources		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		—
Warrants or orders, previous years		—
Transfers		—
To sinking funds from revenue		—
All other		—
Refunds		41.62
Agency, trust, and investment		550.15
Taxes and licenses for State		107.89
Taxes for county		217.46
Expenditures for grade crossings		—
Sinking and other permanent funds		214.60
All other		10.20
RECAPITULATION.		
Maintenance and interest		\$10,118.25
Permanent debt (except from sinking funds)		—
Sinking fund requirements from revenue		—
Outlays		—
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		—
Transfers (except to sinking funds) and refunds		41.62
Agency, trust, and investment		550.15
Total payments		\$10,710.02
Balance on hand, including funds		2,190.13
GRAND TOTAL		\$12,900.15

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (233 TOWNS).		POPULATION 394,732
REVENUE.		\$22,967,055.80
General		18,790,170.64
<i>Taxes</i>		16,010,674.09
Property, poll, and income		15,494,950.14
Corporation, bank, etc.		515,723.95
<i>Licenses and permits</i>		38,948.12
<i>Fines and forfeits</i>		39,959.71
<i>Grants and gifts</i>		2,697,837.96
For expenses		2,664,003.67
For outlays		33,834.29
All other		2,760.76
Commercial		4,176,885.16
<i>Special assessments</i>		42,571.48
To meet expenses		28,751.50
To meet outlays		13,819.98
<i>Privileges</i>		740,633.49
<i>Departmental</i>		1,406,868.24
General government		52,979.30
Protection of persons and property		22,740.10
Health and sanitation		30,871.06
Highways		312,248.79
Charities		658,363.44
Soldiers' benefits		44,452.21
Schools		253,738.42
Libraries		9,654.37
Recreation		7,877.42
Unclassified		13,943.13
<i>Public service enterprises</i>		1,377,627.30
Electric light		500,934.70
Water		868,110.34
All other		8,582.26
<i>Cemeteries</i>		97,741.69
<i>Interest</i>		511,442.96
On sinking funds		3,028.29
On trust and investment funds		207,644.54
All other		300,770.13
NON-REVENUE.		\$16,932,185.65
Offsets to outlays		1,393,441.31
<i>Departmental</i>		1,371,715.04
<i>Public service enterprises</i>		21,726.27
<i>Cemeteries</i>		-
Municipal indebtedness		12,274,465.03
<i>Loans, general purposes</i>		199,620.00
<i>Loans, public service enterprises</i>		77,000.00
<i>Loans, cemeteries</i>		-
<i>Bonds refunded, current year</i>		-
<i>Temporary loans (including revenue loans)</i>		11,946,690.23
<i>Unpaid warrants or orders, current year</i>		51,013.82
<i>Premiums</i>		140.98
Transfers		164,345.07
<i>From sinking funds</i>		9,000.00
All other		155,345.07
Refunds		69,008.32
Agency, trust, and investment		3,030,925.92
<i>Taxes and licenses for State</i>		976,388.52
<i>Taxes for county</i>		1,107,162.71
<i>Reimbursements for grade crossings</i>		-
<i>Sinking and other permanent funds</i>		903,027.78
All other		44,346.91
RECAPITULATION.		
Revenue and offsets to outlays		\$24,360,497.11
Premiums		140.98
Municipal indebtedness		12,274,324.05
Transfers and refunds		233,353.39
Agency, trust, and investment		3,030,925.92
Total receipts		\$39,899,241.45
Balance on hand, including funds		3,669,010.66
GRAND TOTAL		\$43,568,252.11

¹ Includes \$491.11 from administration of trust funds.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (233 TOWNS).

POPULATION
394,732

Maintenance	\$20,058,757.80
<i>Departmental</i>	<i>18,969,624.16</i>
General government	1,320,149.36
Protection of persons and property	1,590,331.39
Health and sanitation	753,866.73
Highways	4,061,227.40
Charities	2,579,969.13
Soldiers' benefits	273,054.29
Schools	7,582,648.51
Libraries	287,128.97
Recreation	141,047.04
Pensions	5,158.37
Unclassified	375,042.97
<i>Public service enterprises</i>	<i>895,238.37</i>
Electric light	400,793.49
Water	485,109.13
All other	9,335.75
<i>Cemeteries</i>	<i>191,977.70</i>
<i>Administration of trust funds</i>	<i>1,917.57</i>
Interest	879,177.94
<i>Loans, general purposes</i>	<i>671,835.71</i>
<i>Loans, public service enterprises</i>	<i>207,342.23</i>
<i>Loans, cemeteries</i>	
Outlays	3,346,927.39
<i>Departmental</i>	<i>2,985,631.86</i>
General government	46,719.92
Protection of persons and property	92,297.55
Health and sanitation	149,895.42
Highways	2,195,494.89
Charities	3,234.87
Schools	415,866.00
Libraries	3,693.25
Recreation	56,646.96
Unclassified	21,782.91
<i>Public service enterprises</i>	<i>332,232.72</i>
Electric light	67,682.33
Water	264,500.39
All other	50.00
<i>Cemeteries</i>	<i>29,062.81</i>
Municipal indebtedness	13,162,253.69
<i>From sinking funds</i>	<i>9,000.00</i>
<i>From revenue and other sources</i>	<i>1,486,213.63</i>
<i>Bonds refunded, current year</i>	
<i>Temporary loans (including revenue loans)</i>	<i>11,625,082.64</i>
<i>Warrants or orders, previous years</i>	<i>41,957.42</i>
Transfers	164,345.07
<i>To sinking funds from revenue</i>	<i>800.00</i>
<i>All other</i>	<i>163,545.07</i>
Refunds	69,008.32
Agency, trust, and investment	2,995,373.36
<i>Taxes and licenses for State</i>	<i>976,388.52</i>
<i>Taxes for county</i>	<i>1,099,884.22</i>
<i>Expenditures for grade crossings</i>	
<i>Sinking and other permanent funds</i>	<i>878,840.97</i>
<i>All other</i>	<i>40,259.65</i>

RECAPITULATION.

Maintenance and interest	\$20,937,935.74
Permanent debt (except from sinking funds)	¹ 1,486,213.63
Sinking fund requirements from revenue	800.00
Outlays	3,346,927.39
Permanent debt from sinking funds	9,000.00
Bonds refunded, current year	—
Temporary loans	11,667,040.06
Transfers (except to sinking funds) and refunds	232,553.39
Agency, trust, and investment	2,995,373.36
Total payments	\$40,675,843.57
<i>Balance on hand, including funds</i>	<i>2,892,408.54</i>
GRAND TOTAL	\$43,568,252.11

¹ Includes \$2,854.78 paid from proceeds of sale of electric light plants; \$1,409.90 paid from proceeds of sale of street railway; \$1,120 paid to the county for debt incurred for bridge purposes; \$125 paid from offsets to outlays.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1932.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Monson	\$109,000.00	\$72,000.00	\$7,000.00	\$30,000.00	—
Falmouth	569,000.00	340,000.00	154,000.00	75,000.00	—
Seekonk	96,500.00	96,500.00	—	—	—
Blackstone	62,000.00	23,000.00	—	39,000.00	—
Leicester	102,425.53	41,875.00	—	58,250.00	\$2,300.53
Longmeadow	444,500.00	351,000.00	3,500.00	90,000.00	—
Westport	152,280.00	37,280.00	—	115,000.00	—
Dudley	74,000.00	26,000.00	28,000.00	20,000.00	—
Dalton	124,500.00	104,500.00	—	20,000.00	—
Templeton	118,000.00	68,000.00	—	50,000.00	—
Acushnet	110,548.00	20,548.00	—	90,000.00	—
Medfield	284,000.00	59,000.00	200,000.00	25,000.00	—
Lee	106,000.00	16,000.00	—	90,000.00	—
Wilmington	473,500.00	3,500.00	325,000.00	145,000.00	—
Oxford	137,500.00	58,000.00	—	79,500.00	—
Swansea	96,000.00	86,000.00	—	10,000.00	—
Williamstown	69,000.00	69,000.00	—	—	—
Holden	173,350.00	101,000.00	57,350.00	15,000.00	—
Provincetown	167,000.00	81,000.00	31,000.00	55,000.00	—
Warren	113,000.00	53,000.00	—	60,000.00	—
Nantucket	352,500.00	306,500.00	46,000.00	—	—
Rockport	258,000.00	154,000.00	54,000.00	50,000.00	—
Westford	106,900.00	76,900.00	—	30,000.00	—
East Bridgewater	136,500.00	30,000.00	43,500.00	63,000.00	—
Wrentham	54,317.91	25,000.00	28,000.00	—	1,317.91
Barre	—	—	—	—	—
Holbrook	137,500.00	82,500.00	—	55,000.00	—
Sharon	297,500.00	162,500.00	5,000.00	130,000.00	—
Weston	456,700.00	208,000.00	248,000.00	—	700.00
East Longmeadow	96,548.75	32,000.00	19,500.00	38,187.40	6,861.35
West Bridgewater	55,995.00	—	35,995.00	20,000.00	—
Bellingham	57,000.00	27,000.00	—	30,000.00	—
Medway	143,000.00	51,000.00	45,000.00	47,000.00	—
Dighton	—	—	—	—	—
Belchertown	30,910.00	28,000.00	—	—	2,910.00
Scituate	1,002,200.00	89,700.00	762,500.00	150,000.00	—
Cohasset	119,000.00	119,000.00	—	—	—
Ayer	138,500.00	93,000.00	16,500.00	29,000.00	—
North Brookfield	26,000.00	1,000.00	—	25,000.00	—
Hopedale	93,000.00	93,000.00	—	—	—
Wayland	120,390.00	8,000.00	52,390.00	60,000.00	—
Pepperell	21,500.00	—	21,500.00	—	—
Lancaster	5,000.00	5,000.00	—	—	—
Bourne	36,250.00	36,250.00	—	—	—
Deerfield	140,600.00	105,600.00	—	35,000.00	—
Holliston	94,619.00	64,619.00	—	30,000.00	—
Hanover	467,000.00	77,000.00	326,000.00	64,000.00	—
Lenox	50,000.00	15,000.00	—	35,000.00	—
Norton	148,150.00	23,150.00	95,000.00	30,000.00	—
Wilbraham	116,000.00	24,000.00	77,000.00	15,000.00	—
Hadley	32,500.00	22,500.00	—	10,000.00	—
Kingston	37,900.00	16,000.00	16,900.00	5,000.00	—
Manchester	183,000.00	147,000.00	11,000.00	25,000.00	—
Rehoboth	44,000.00	29,000.00	—	15,000.00	—
Bedford	146,600.00	83,000.00	33,600.00	30,000.00	—
Hopkinton	130,988.02	46,000.00	53,000.00	30,000.00	1,988.02
Acton	67,000.00	42,000.00	—	25,000.00	—
Hatfield	77,000.00	52,000.00	—	25,000.00	—
Hardwick	40,000.00	—	—	40,000.00	—
Rutland	36,800.00	13,700.00	17,100.00	6,000.00	—
Groton	90,500.18	62,000.00	—	28,500.18	—
Shirley	24,000.00	24,000.00	—	—	—
Avon	29,500.00	2,500.00	—	27,000.00	—
Ashland	143,500.00	96,000.00	17,500.00	30,000.00	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1932 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Merrimac	\$38,000.00	—	\$8,000.00	\$30,000.00	—
Groveland	44,000.00	\$4,000.00	25,000.00	15,000.00	—
Harwich	—	—	—	—	—
Douglas	14,000.00	10,000.00	4,000.00	—	—
Salisbury	77,500.00	31,500.00	—	46,000.00	—
Hanson	170,400.00	30,000.00	87,000.00	53,400.00	—
Southborough	359,500.00	41,500.00	318,000.00	—	—
Charlton	67,500.00	35,500.00	—	32,000.00	—
Sutton	17,000.00	1,000.00	—	16,000.00	—
Raynham	56,500.00	48,500.00	—	8,000.00	—
West Boylston	3,000.00	3,000.00	—	—	—
Millville	30,000.00	16,000.00	—	14,000.00	—
Westwood	—	—	—	—	—
Ashburnham	24,250.00	4,250.00	—	20,000.00	—
Hull	349,250.00	199,250.00	—	150,000.00	—
Hamilton	118,000.00	118,000.00	—	—	—
Upton	—	—	—	—	—
Northborough	44,600.00	30,600.00	14,000.00	—	—
North Reading	71,398.60	34,750.00	—	20,000.00	\$16,648.60
Chatham	64,000.00	64,000.00	—	—	—
Westminster	7,200.00	2,200.00	—	5,000.00	—
Lunenburg	34,700.00	24,700.00	—	10,000.00	—
Williamsburg	60,000.00	—	50,000.00	10,000.00	—
Northfield	15,000.00	15,000.00	—	—	—
Georgetown	—	—	—	—	—
Dennis	86,000.00	66,000.00	—	20,000.00	—
Yarmouth	239,000.00	164,000.00	75,000.00	—	—
Sturbridge	7,000.00	2,000.00	—	5,000.00	—
Stockbridge	107,194.56	81,000.00	—	20,000.00	6,194.56
Townsend	33,477.42	11,000.00	—	22,000.00	477.42
Millis	123,130.00	109,050.00	14,080.00	—	—
Burlington	37,000.00	22,000.00	—	15,000.00	—
Middleton	43,000.00	8,000.00	—	35,000.00	—
Cheshire	40,000.00	20,000.00	—	20,000.00	—
Duxbury	95,000.00	75,000.00	—	20,000.00	—
Freetown	60,000.00	—	—	60,000.00	—
Nahant	146,700.00	58,000.00	68,700.00	20,000.00	—
Sheffield	—	—	—	—	—
Marion	36,000.00	12,000.00	24,000.00	—	—
Marshfield	728,500.00	123,000.00	565,500.00	40,000.00	—
Lynnfield	53,577.00	18,000.00	—	30,000.00	5,577.00
Plainville	24,888.75	10,000.00	11,800.00	—	3,088.75
Lakeville	—	—	—	—	—
West Newbury	20,000.00	—	—	20,000.00	—
Shelburne	—	—	—	—	—
Tisbury	149,615.00	108,615.00	41,000.00	—	—
Newbury	30,849.94	10,849.94	—	20,000.00	—
Norwell	47,500.00	22,500.00	—	25,000.00	—
Sterling	10,000.00	—	—	10,000.00	—
Mattapoisett	58,200.00	5,000.00	53,200.00	—	—
Buckland	6,000.00	6,000.00	—	—	—
Lincoln	48,000.00	—	28,000.00	20,000.00	—
Pembroke	200,000.00	—	200,000.00	—	—
Essex	26,500.00	26,500.00	—	—	—
Chester	109,500.00	21,000.00	58,500.00	30,000.00	—
Southwick	148,200.00	56,000.00	92,200.00	—	—
Littleton	45,820.00	23,600.00	22,220.00	—	—
Sandwich	84,500.00	49,500.00	—	35,000.00	—
Norfolk	22,000.00	2,000.00	—	20,000.00	—
Colrain	—	—	—	—	—
Carver	10,000.00	10,000.00	—	—	—
Tyngsborough	25,675.00	8,675.00	—	17,000.00	—
Rowley	22,900.00	11,700.00	3,200.00	8,000.00	—
Brookfield	40,000.00	14,000.00	26,000.00	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1932 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Oak Bluffs	\$94,950.00	\$94,950.00	—	—	—
Clarksburg	11,500.00	11,500.00	—	—	—
Edgartown	49,250.00	49,250.00	—	—	—
Erving	—	—	—	—	—
West Brookfield	33,500.00	5,000.00	\$13,500.00	\$15,000.00	—
Huntington	37,500.00	18,500.00	—	19,000.00	—
Russell	145,850.00	68,850.00	52,000.00	25,000.00	—
Dover	75,000.00	70,000.00	—	5,000.00	—
Sudbury	81,000.00	81,000.00	—	—	—
Orleans	—	—	—	—	—
Lanesborough	18,290.00	3,290.00	—	15,000.00	—
Sunderland	29,250.00	29,250.00	—	—	—
Hinsdale	5,800.00	5,800.00	—	—	—
Stow	22,200.00	8,200.00	—	14,000.00	—
Rochester	—	—	—	—	—
Whately	14,800.00	4,800.00	—	10,000.00	—
West Stockbridge	34,900.00	14,900.00	—	20,000.00	—
Berkley	13,000.00	10,000.00	—	3,000.00	—
Wenham	21,000.00	21,000.00	—	—	—
Mendon	—	—	—	—	—
Boylston	22,500.00	¹ 10,500.00	—	12,000.00	—
Berlin	10,500.00	—	—	² 10,500.00	—
Hubbardston	10,000.00	—	—	10,000.00	—
Harvard	—	—	—	—	—
Topsfield	15,000.00	—	—	³ 15,000.00	—
Gill	5,400.00	5,400.00	—	—	—
Ashby	11,700.00	11,700.00	—	—	—
Sherborn	2,300.00	—	—	2,300.00	—
Southampton	60,500.00	—	60,500.00	—	—
East Brookfield	9,000.00	—	3,000.00	6,000.00	—
Conway	5,619.88	3,000.00	—	—	\$2,619.88
Bernardston	3,000.00	—	—	3,000.00	—
Granby	6,000.00	—	—	6,000.00	—
Brimfield	5,000.00	—	—	5,000.00	—
New Marlborough	48,000.00	33,000.00	—	15,000.00	—
Ashfield	—	—	—	—	—
Wellfleet	16,408.02	4,000.00	—	12,408.02	—
Charlemont	—	—	—	—	—
Brewster	8,175.74	8,000.00	—	—	175.74
Bolton	—	—	—	—	—
Royalston	—	—	—	—	—
Halifax	23,000.00	10,000.00	—	13,000.00	—
Princeton	5,000.00	3,500.00	1,500.00	—	—
Hampden	10,600.00	5,600.00	—	5,000.00	—
Leverett	—	—	—	—	—
Granville	5,750.00	5,750.00	—	—	—
Becket	5,383.64	—	—	5,383.64	—
Faxton	24,000.00	14,000.00	—	10,000.00	—
Petersham	—	—	—	—	—
Boxford	6,000.00	6,000.00	—	—	—
Richmond	800.00	800.00	—	—	—
Carlisle	1,777.18	800.00	—	—	977.18
Blandford	43,200.00	5,400.00	37,800.00	—	—
Eastham	—	—	—	—	—
Cummington	4,800.00	2,300.00	—	2,500.00	—
Egremont	—	—	—	—	—
Truro	7,000.00	2,000.00	—	5,000.00	—
Plympton	12,000.00	5,000.00	—	7,000.00	—
Dana	—	—	—	—	—
Oakham	—	—	—	—	—
Enfield	—	—	—	—	—
Worthington	—	—	—	—	—
Pelham	600.00	600.00	—	—	—
Chesterfield	—	—	—	—	—

¹ Includes \$500 trust funds used.² Includes \$500 anticipation of highway reimbursement from State and county.³ In anticipation of serial schoolhouse loan.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1932 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
New Salem	—	—	—	—	—
Sandisfield	\$3,000.00	\$3,000.00	—	—	—
New Braintree	—	—	—	—	—
Windsor	—	—	—	—	—
Dunstable	10,750.00	—	\$3,750.00	\$7,000.00	—
Westhampton	—	—	—	—	—
Otis	—	—	—	—	—
Warwick	7,000.00	7,000.00	—	—	—
Hancock	—	—	—	—	—
Mashpee	20,200.00	2,000.00	—	18,200.00	—
Wales	—	—	—	—	—
Phillipston	3,000.00	—	—	3,000.00	—
Wendell	—	—	—	—	—
Heath	6,400.00	2,400.00	—	4,000.00	—
Monterey	4,200.00	4,200.00	—	—	—
Hawley	700.00	700.00	—	—	—
Boxborough	—	—	—	—	—
Florida	—	—	—	—	—
Savoy	—	—	—	—	—
Plainfield	1,900.00	1,900.00	—	—	—
Rowe	—	—	—	—	—
West Tisbury	—	—	—	—	—
Leyden	4,500.00	4,500.00	—	—	—
Chilmark	2,500.00	—	—	2,500.00	—
Goshen	2,950.00	2,950.00	—	—	—
Tyringham	3,650.00	650.00	—	3,000.00	—
Greenwich	—	—	—	—	—
Shutesbury	—	—	—	—	—
Washington	3,000.00	3,000.00	—	—	—
Monroe	—	—	—	—	—
Alford	2,513.88	1,600.00	—	—	\$913.88
Middlefield	—	—	—	—	—
Gay Head	4,200.00	4,200.00	—	—	—
Montgomery	400.00	400.00	—	—	—
Holland	—	—	—	—	—
Tolland	2,820.00	2,820.00	—	—	—
Gosnold	—	—	—	—	—
Peru	—	—	—	—	—
New Ashford	—	—	—	—	—
Mount Washington	—	—	—	—	—
Prescott	—	—	—	—	—
233 Towns	\$15,218,987.00	\$6,824,321.94	\$4,792,285.00	\$3,549,629.24	\$52,750.82

TABLE III. — *Relation of Indebtedness to Valuation — 1932.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1932, together with the supplemental assessment of December, 1932.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue and other temporary loans such as is found in Berlin (see footnote on Table II) and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 64 towns which showed no funded or fixed debt.

TOWNS. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Southborough	2,166	10.9	\$3,307,992	\$359,500.00	—	\$359,500.00
2 Hanover	2,808	10.4	3,856,556	403,000.00	—	403,000.00
3 Medfield	4,066	8.9	2,916,039	259,000.00	—	259,000.00
4 Marshfield	1,625	8.8	7,851,179	688,500.00	—	688,500.00
5 Wilmington	4,013	7.2	4,571,221	328,500.00	—	328,500.00
6 Southwick	1,461	7.0	2,124,648	148,200.00	—	148,200.00
7 Pembroke	1,492	6.9	2,916,541	200,000.00	—	200,000.00
8 Scituate	3,118	6.3	13,431,803	852,200.00	—	852,200.00
9 Southampton	931	6.1	986,657	60,500.00	—	60,500.00
10 Chester	1,464	5.7	1,386,820	79,500.00	—	79,500.00
11 Blandford	545	5.0	860,928	43,200.00	—	43,200.00
12 Yarmouth	1,794	4.9	4,913,962	239,000.00	—	239,000.00
13 Norton	2,737	4.8	2,463,688	118,150.00	—	118,150.00
14 Holden	3,871	4.6	3,455,239	158,350.00	—	158,350.00
15 Weston	3,332	4.5	10,158,574	456,000.00	—	456,000.00
16 Hanson	2,184	4.1	2,843,274	117,000.00	—	117,000.00
17 Millis	1,738	3.9	3,122,364	123,130.00	—	123,130.00
18 Ashland	2,397	3.9	2,917,843	113,500.00	—	113,500.00
19 Bedford	2,603	3.5	3,290,386	116,600.00	—	116,600.00
20 Rockport	3,630	3.4	6,041,515	208,000.00	—	208,000.00
21 Hopkinton	2,563	3.3	2,973,781	99,000.00	—	99,000.00
22 Sudbury	1,182	3.2	2,544,449	81,000.00	—	81,000.00
23 Wilbraham	2,719	3.1	3,228,278	101,000.00	—	101,000.00
24 Longmeadow	4,437	3.0	11,852,833	354,500.00	—	354,500.00
25 Russell	1,237	3.0	4,051,239	120,850.00	—	120,850.00
26 Brookfield	1,352	2.9	1,359,244	40,000.00	—	40,000.00
27 Nantucket	3,678	2.9	12,242,161	352,500.00	—	352,500.00
28 Medway	3,153	2.9	3,360,630	96,000.00	—	96,000.00
29 Ayer	3,060	2.8	3,858,887	109,500.00	—	109,500.00
30 Gay Head	161	2.7	155,482	4,200.00	—	4,200.00
31 Sunderland	1,159	2.6	1,138,295	29,250.00	—	29,250.00
32 Provincetown	3,808	2.5	4,397,042	112,000.00	—	112,000.00
33 Raynham	2,136	2.5	1,916,239	48,500.00	—	48,500.00
34 Sharon	3,351	2.5	6,643,511	167,500.00	—	167,500.00
35 Monson	4,918	2.5	3,223,427	79,000.00	—	79,000.00
36 Holbrook	3,353	2.4	3,381,908	82,500.00	—	82,500.00
37 Deerfield	2,882	2.4	4,472,400	105,600.00	—	105,600.00
38 New Marlborough	864	2.4	1,403,472	33,000.00	—	33,000.00
39 Tisbury	1,541	2.3	6,479,515	149,615.00	—	149,615.00
40 Falmouth	4,821	2.2	22,340,922	494,000.00	—	494,000.00
41 Templeton	4,159	2.2	3,090,114	68,000.00	—	68,000.00
42 Rutland	2,442	2.2	1,411,694	30,800.00	—	30,800.00
43 Hopedale	2,973	2.2	4,283,214	93,000.00	—	93,000.00
44 Oak Bluffs	1,333	2.1	4,572,464	94,950.00	—	94,950.00
45 Northborough	1,946	2.0	2,185,412	44,600.00	—	44,600.00
46 Hamilton	2,044	2.0	5,792,669	118,000.00	—	118,000.00
47 Nahant	1,654	2.0	6,222,391	126,700.00	—	126,700.00
48 Warren	3,765	2.0	2,623,542	53,000.00	—	53,000.00
49 Charlton	2,154	2.0	1,757,969	35,500.00	—	35,500.00
50 Millville	2,111	1.9	835,464	16,000.00	—	16,000.00
51 Westford	3,600	1.9	4,111,403	76,900.00	—	76,900.00
52 Oxford	3,943	1.9	3,134,708	58,000.00	—	58,000.00
53 Seekonk	4,762	1.8	5,226,185	96,500.00	—	96,500.00
54 Dennis	1,829	1.8	3,598,843	66,000.00	—	66,000.00
55 Swansea	3,941	1.8	4,731,054	86,000.00	—	86,000.00
56 Dover	1,195	1.8	3,894,706	70,000.00	—	70,000.00
57 Hatfield	2,476	1.8	2,895,828	52,000.00	—	52,000.00
58 Sandwich	1,437	1.8	2,772,655	49,500.00	—	49,500.00
59 Cheshire	1,697	1.8	1,124,137	20,000.00	—	20,000.00
60 Dalton	4,220	1.7	5,984,686	104,500.00	—	104,500.00
61 Warwick	367	1.7	409,262	7,000.00	—	7,000.00
62 Holliston	2,864	1.7	3,815,410	64,619.00	—	64,619.00
63 Groveland	2,336	1.7	1,716,356	29,000.00	—	29,000.00
64 Huntington	1,242	1.7	1,111,901	18,500.00	—	18,500.00
65 Belchertown	3,139	1.6	1,698,690	28,000.00	—	28,000.00
66 Littleton	1,447	1.6	2,849,346	45,820.00	—	45,820.00
67 Dudley	4,265	1.6	3,440,323	54,000.00	—	54,000.00
68 Clarksburg	1,296	1.6	734,846	11,500.00	—	11,500.00
69 Essex	1,465	1.5	1,749,883	26,500.00	—	26,500.00
70 Mattapoisett	1,501	1.5	3,852,543	58,200.00	—	58,200.00
71 East Bridgewater	3,591	1.5	4,898,174	73,500.00	—	73,500.00
72 Leyden	261	1.5	305,698	4,500.00	—	4,500.00
73 Groton	2,434	1.4	4,332,824	62,000.00	—	62,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1932 — Continued.*

TOWNS. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
74 Paxton	672	1.4	\$980,526	\$14,000.00	—	\$14,000.00
75 Stockbridge	1,762	1.4	5,766,045	81,000.00	—	81,000.00
76 Washington	222	1.4	217,193	3,000.00	—	3,000.00
77 North Reading	1,945	1.4	2,563,191	34,750.00	—	34,750.00
78 Wrentham	3,584	1.3	3,947,708	53,000.00	—	53,000.00
79 Plainville	1,583	1.3	1,647,831	21,800.00	—	21,800.00
80 West Brookfield	1,255	1.3	1,422,254	18,500.00	—	18,500.00
81 Manchester	2,636	1.2	12,730,840	158,000.00	—	158,000.00
82 East Longmeadow	3,327	1.2	4,173,258	51,500.00	—	51,500.00
83 Edgartown	1,276	1.2	4,028,422	49,250.00	—	49,250.00
84 West Stockbridge	1,124	1.2	1,231,172	14,900.00	—	14,900.00
85 Rehoboth	2,610	1.2	2,464,225	29,000.00	—	29,000.00
86 Leicester	4,445	1.2	3,612,032	41,875.00	—	41,875.00
87 Shirley	2,427	1.1	2,157,722	24,000.00	—	24,000.00
88 Ashby	982	1.1	1,075,027	11,700.00	—	11,700.00
89 West Bridgewater	3,206	1.1	3,308,757	35,995.00	—	35,995.00
90 Chatham	1,931	1.1	5,988,999	64,000.00	—	64,000.00
91 Cohasset	3,083	1.1	11,154,955	119,000.00	—	119,000.00
92 Hull	2,047	1.1	18,752,107	199,250.00	—	199,250.00
93 Boylston	1,097	1.1	994,134	10,500.00	—	10,500.00
94 Bellingham	3,189	1.1	2,566,079	27,000.00	—	27,000.00
95 Lunenburg	1,923	1.0	2,358,147	24,700.00	—	24,700.00
96 Berkley	1,120	1.0	956,344	10,000.00	—	10,000.00
97 Norwell	1,519	1.0	2,185,540	22,500.00	—	22,500.00
98 Acton	2,482	1.0	4,091,626	42,000.00	—	42,000.00
99 Rowley	1,356	1.0	1,458,061	14,900.00	—	14,900.00
100 Duxbury	1,696	1.0	7,369,936	75,000.00	—	75,000.00
101 Wayland	2,937	1.0	6,081,754	60,390.00	—	60,390.00
102 Salisbury	2,194	1.0	3,193,356	31,500.00	—	31,500.00
103 Williamstown	3,900	0.9	7,423,076	69,000.00	—	69,000.00
104 Blackstone	4,674	0.9	2,539,334	23,000.00	—	23,000.00
105 Burlington	1,722	0.8	2,622,882	22,000.00	—	22,000.00
106 Hampden	684	0.8	691,634	5,600.00	—	5,600.00
107 Goshen	248	0.8	382,577	2,950.00	—	2,950.00
108 Douglas	2,195	0.7	1,885,291	14,000.00	—	14,000.00
109 Dunstable	384	0.7	509,744	3,750.00	—	3,750.00
110 Kingston	2,672	0.7	4,560,001	32,900.00	—	32,900.00
111 Hadley	2,682	0.7	3,120,786	22,500.00	—	22,500.00
112 Tolland	134	0.7	391,226	2,820.00	—	2,820.00
113 Northfield	1,888	0.7	2,086,682	15,000.00	—	15,000.00
114 Pepperell	2,922	0.7	3,181,445	21,500.00	—	21,500.00
115 Plympton	511	0.7	750,062	5,000.00	—	5,000.00
116 Marion	1,638	0.7	5,461,050	36,000.00	—	36,000.00
117 Tyngsborough	1,358	0.6	1,353,757	8,675.00	—	8,675.00
118 Halifax	728	0.6	1,571,668	10,000.00	—	10,000.00
119 Heath	331	0.6	393,290	2,400.00	—	2,400.00
120 Westport	4,408	0.6	6,251,600	37,280.00	—	37,280.00
121 Gill	983	0.6	938,942	5,400.00	—	5,400.00
122 Hinsdale	1,144	0.6	1,024,926	5,800.00	—	5,800.00
123 Alford	200	0.6	285,516	1,600.00	—	1,600.00
124 Stow	1,142	0.5	1,493,501	8,200.00	—	8,200.00
125 Acushnet	4,092	0.5	3,791,861	20,548.00	—	20,548.00
126 Wenham	1,119	0.5	4,034,655	21,000.00	—	21,000.00
127 Plainfield	306	0.5	365,623	1,900.00	—	1,900.00
128 Monterey	321	0.5	826,873	4,200.00	—	4,200.00
129 Boxford	652	0.5	1,218,862	6,000.00	—	6,000.00
130 Lynnfield	1,594	0.5	3,740,907	18,000.00	—	18,000.00
131 Topsfield	986	0.5	3,160,413	15,000.00	—	15,000.00
132 Newbury	1,530	0.5	2,368,696	10,849.94	—	10,849.94
133 Sandisfield	412	0.5	663,206	3,000.00	—	3,000.00
134 Cummington	531	0.4	523,613	2,300.00	—	2,300.00
135 Townsend	1,752	0.4	2,553,405	11,000.00	—	11,000.00
136 Whately	1,136	0.4	1,174,463	4,800.00	—	4,800.00
137 Merrimac	2,392	0.4	2,054,441	8,000.00	—	8,000.00
138 Middleton	1,712	0.4	2,081,833	8,000.00	—	8,000.00
139 Princeton	717	0.4	1,346,178	5,000.00	—	5,000.00
140 Bourne	2,895	0.4	9,965,981	36,250.00	—	36,250.00
141 Brewster	769	0.3	2,290,895	8,000.00	—	8,000.00
142 Carver	1,381	0.3	3,025,777	10,000.00	—	10,000.00
143 Granville	674	0.3	1,844,832	5,750.00	—	5,750.00
144 Lee	4,061	0.3	5,144,002	16,000.00	—	16,000.00
145 Conway	900	0.3	973,869	3,000.00	—	3,000.00
146 Hawley	313	0.3	255,524	700.00	—	700.00
147 Lanesborough	1,170	0.3	1,216,943	3,290.00	—	3,290.00
148 East Brookfield	926	0.3	1,166,144	3,000.00	—	3,000.00
149 Ashburnham	2,079	0.3	1,696,952	4,250.00	—	4,250.00
150 Lenox	2,742	0.2	6,658,346	15,000.00	—	15,000.00
151 Buckland	1,497	0.2	2,698,949	6,000.00	—	6,000.00
152 Mashpee	361	0.2	979,270	2,000.00	—	2,000.00
153 Wellfleet	823	0.2	2,084,000	4,000.00	—	4,000.00
154 Montgomery	141	0.2	243,259	400.00	—	400.00
155 Sturbridge	1,772	0.2	1,263,149	2,000.00	—	2,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1932 — Concluded.*

Towns. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
156 Lancaster . .	2,897	0.2	\$3,264,401	\$5,000.00	—	\$5,000.00
157 Tyringham . .	246	0.2	429,976	650.00	—	650.00
158 Westminster . .	1,925	0.1	1,530,226	2,200.00	—	2,200.00
159 West Boylston . .	2,114	0.1	2,361,859	3,000.00	—	3,000.00
160 Avon . .	2,414	0.1	2,024,028	2,500.00	—	2,500.00
161 Truro . .	513	0.1	1,671,152	2,000.00	—	2,000.00
162 Norfolk . .	1,429	0.1	1,678,636	2,000.00	—	2,000.00
163 Lincoln . .	1,493	0.1	3,248,652	28,000.00	\$24,286.84	3,713.16
164 Richmond . .	583	0.1	713,880	800.00	—	800.00
165 Pelham . .	455	0.1	707,276	600.00	—	600.00
166 Carlisle . .	569	0.1	1,109,813	800.00	—	800.00
167 Sutton . .	2,147	0.1	1,859,625	1,000.00	—	1,000.00
168 North Brookfield . .	3,013	1—	2,481,781	1,000.00	—	1,000.00
169 Williamsburg . .	1,891	—	1,397,314	50,000.00	50,000.00	—
Totals . .	339,862	—	\$548,893,109	\$11,631,606.94	\$74,286.84	\$11,557,320.10

¹ Less than one-tenth of one per cent.

TABLE IV. — Debt Transactions for 1932 Classified by Character of Obligation.

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 280), or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 144 to 263, under the section "Municipal Indebtedness."

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Monson	—	—	\$100,000.00	—	—	\$13,000.00	\$3,000.00	\$90,000.00	—	—
Falmouth	—	—	475,000.00	—	—	47,500.00	27,500.00	410,000.00	—	—
Seekonk	—	—	70,000.00	—	—	10,000.00	—	95,000.00	—	—
Blackstone	—	—	79,000.00	—	—	9,000.00	—	55,000.00	—	—
Lester	\$40,000.00	—	70,250.00	—	\$2,300.53	11,875.00	—	112,000.00	—	—
Longmeadow	—	—	240,000.00	—	—	39,500.00	1,000.00	225,000.00	—	—
Westport	—	—	290,000.00	—	—	14,160.00	—	300,000.00	—	—
Dudley	—	—	90,000.00	—	—	7,000.00	6,000.00	80,000.00	—	—
Dalton	7,000.00	—	127,000.00	—	—	17,500.00	—	110,000.00	—	—
Templeton	—	—	125,000.00	—	—	10,000.00	—	125,000.00	—	—
Acushnet	—	—	130,000.00	—	—	8,250.00	—	120,000.00	—	—
Medfield	—	—	95,000.00	—	—	8,000.00	12,000.00	85,000.00	—	—
Lee	6,000.00	—	170,000.00	—	—	18,100.00	—	155,000.00	—	—
Wilmington	—	—	230,000.00	—	—	17,500.00	12,500.00	190,000.00	—	—
Oxford	—	—	92,500.00	—	—	9,000.00	—	88,000.00	—	—
Swansea	—	—	75,000.00	—	—	8,500.00	—	65,000.00	—	—
Williamstown	—	—	105,000.00	—	—	23,000.00	—	105,000.00	—	—
Holden	—	—	65,000.00	—	—	16,500.00	10,500.00	65,000.00	—	—
Provincetown	—	—	130,000.00	—	—	7,000.00	9,000.00	125,000.00	—	—
Warren	—	—	130,000.00	—	—	5,000.00	—	110,000.00	—	—
Nantucket	—	—	150,000.00	—	—	25,500.00	2,000.00	150,000.00	—	—
Rockport	—	—	200,000.00	—	—	24,000.00	9,500.00	180,000.00	—	—
Westford	—	—	142,000.00	—	—	7,500.00	—	132,000.00	—	—
East Bridgewater	—	—	205,000.00	—	—	17,500.00	7,000.00	205,000.00	—	—
Wrentham	—	—	55,000.00	—	1,317.91	5,000.00	4,200.00	55,000.00	—	—
Barre	—	—	45,000.00	—	—	5,000.00	—	45,000.00	—	—
Holbrook	—	—	105,000.00	—	—	12,000.00	2,000.00	80,000.00	—	—
Sharon	4,000.00	—	225,000.00	—	—	16,500.00	2,000.00	190,000.00	—	—
Weston	—	—	100,000.00	—	395.50	14,000.00	22,000.00	100,000.00	—	\$10,939.36
East Longmeadow	—	—	114,593.88	—	6,861.35	5,500.00	2,000.00	100,232.45	—	—
West Bridgewater	—	—	60,000.00	—	—	—	4,535.00	65,000.00	—	—
Bellingham	—	—	39,000.00	—	—	2,500.00	—	39,000.00	—	—

TABLE IV. — Debt Transactions for 1932 Classified by Character of Obligation — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Medway	-	-	\$113,000.00	-	-	\$14,850.00	\$6,000.00	\$126,000.00	-	-
Dighton	-	-	54,000.00	-	-	-	-	54,000.00	-	-
Balchertown	-	-	45,000.00	-	\$2,910.00	6,500.00	-	45,000.00	-	\$6,330.04
Scituate	-	\$37,500.00	350,000.00	-	-	38,150.00	25,000.00	350,000.00	-	-
Cohasset	-	-	160,000.00	-	-	14,000.00	-	160,000.00	-	160.72
Avon	-	-	72,500.00	-	-	12,500.00	9,500.00	76,500.00	-	-
North Brookfield	-	-	25,000.00	-	-	1,000.00	-	40,000.00	-	-
Hopedale	-	-	40,000.00	-	-	7,000.00	-	40,000.00	-	-
Wayland	-	-	110,000.00	\$18,000.00	-	2,000.00	6,777.90	100,000.00	\$18,000.00	-
Pepperell	-	-	32,500.00	-	-	4,500.00	5,500.00	32,500.00	-	-
Lancaster	-	-	29,200.00	-	-	8,250.00	-	29,200.00	-	-
Bourne	-	-	30,000.00	-	-	-	-	30,000.00	-	-
Deerfield	\$3,600.00	-	80,000.00	-	-	12,000.00	-	75,000.00	-	-
Holliston	-	-	68,000.00	-	-	21,400.00	-	78,000.00	15,000.00	-
Hanover	-	-	147,000.00	-	-	7,000.00	-	123,000.00	-	-
Lenox	15,000.00	-	100,000.00	-	-	12,000.00	-	80,000.00	-	-
Norton	-	-	75,000.00	-	-	5,500.00	6,000.00	70,000.00	-	-
Wilbraham	-	-	65,000.00	18,000.00	-	3,000.00	7,000.00	70,000.00	-	-
Hadley	-	-	30,000.00	-	-	2,500.00	-	35,000.00	-	-
Kingston	-	-	45,000.00	-	-	4,000.00	4,800.00	50,000.00	-	-
Manchester	-	11,000.00	195,000.00	-	-	26,000.00	-	190,000.00	-	-
Rehoboth	-	-	70,000.00	-	-	5,000.00	-	75,000.00	-	-
Bedford	-	-	50,000.00	-	-	9,000.00	5,400.00	60,000.00	-	-
Hopkinton	-	-	80,075.51	-	555.52	4,000.00	7,000.00	75,075.51	-	4,586.30
Acton	5,000.00	-	53,000.00	-	-	4,000.00	-	48,000.00	-	-
Hafield	-	-	65,000.00	-	-	7,000.00	-	40,000.00	-	-
Hardwick	-	-	85,000.00	-	-	-	-	45,000.00	-	-
Rutland	-	-	21,000.00	-	-	4,200.00	5,200.00	25,000.00	-	-
Groton	-	-	83,500.18	-	-	12,512.50	-	60,313.89	-	-
Shirley	4,500.00	-	40,000.00	-	-	4,000.00	-	40,000.00	-	-
Avon	-	-	62,000.00	-	-	8,500.00	-	73,000.00	-	-
Ashland	-	-	80,000.00	-	-	14,000.00	2,500.00	80,000.00	-	-
Merrimac	-	-	67,000.00	-	-	-	5,500.00	57,000.00	-	-
Groveland	-	-	60,000.00	-	-	3,000.00	3,500.00	55,000.00	-	2,367.17
Harwich	-	-	-	-	-	-	-	-	-	-
Douglas	-	-	25,000.00	-	-	1,000.00	2,000.00	40,000.00	-	-

TABLE IV. — Debt Transactions for 1932 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne	-	-	\$60,000.00	-	-	\$9,205.00	\$8,000.00	\$60,000.00	-	-
Tisbury	-	-	61,200.00	-	-	2,000.00	-	61,200.00	-	-
Newbury	-	-	65,000.00	-	-	3,500.00	-	60,000.00	-	-
Norwell	-	-	-	-	-	-	-	-	-	-
Sterling	-	-	40,000.00	-	-	3,000.00	-	30,000.00	-	-
Mattapoisett	-	-	35,000.00	-	-	4,000.00	7,700.00	40,000.00	-	-
Buckland	-	-	20,000.00	-	-	2,000.00	-	20,000.00	-	-
Lincoln	-	-	55,000.00	-	-	-	9,000.00	55,000.00	-	-
Pembroke	-	-	20,000.00	-	-	-	-	20,000.00	-	-
Essex	-	-	28,000.00	-	-	5,000.00	-	28,000.00	-	-
Chester	-	-	60,000.00	-	-	4,300.00	5,000.00	50,000.00	-	-
Southwick	-	-	20,000.00	-	-	7,000.00	5,800.00	60,000.00	-	-
Littleton	-	-	35,000.00	-	-	2,000.00	4,720.00	35,000.00	-	-
Sandwich	\$3,600.00	-	65,000.00	-	-	8,000.00	-	65,000.00	-	-
Norfolk	-	-	45,000.00	-	-	1,000.00	-	50,760.00	-	-
Colrain	-	-	10,000.00	-	-	-	-	10,000.00	-	-
Carver	10,000.00	-	20,000.00	-	-	-	-	20,000.00	-	-
Tyngsborough	-	-	36,000.00	-	-	1,000.00	-	33,000.00	-	-
Rowley	-	-	38,000.00	-	-	2,370.00	400.00	35,000.00	-	-
Brookfield	-	-	23,000.00	-	-	3,000.00	2,000.00	23,000.00	-	-
Oak Bluffs	6,000.00	-	60,000.00	-	-	12,550.00	-	60,000.00	-	-
Clarksburg	3,500.00	-	18,000.00	-	-	3,000.00	-	18,000.00	-	-
Edgartown	-	-	15,000.00	-	-	5,625.00	-	15,000.00	-	-
Erving	-	-	15,000.00	-	-	-	-	15,000.00	-	-
West Brookfield	-	-	35,000.00	-	-	500.00	1,500.00	30,000.00	-	-
Huntington	1,500.00	-	39,000.00	-	-	2,000.00	-	38,000.00	-	-
Russell	-	-	90,000.00	-	-	8,950.00	3,800.00	95,000.00	-	-
Dover	-	-	75,000.00	-	-	10,000.00	-	70,000.00	-	-
Sudbury	-	-	30,000.00	-	-	8,000.00	-	30,000.00	-	-
Orleans	-	-	30,000.00	-	-	-	-	40,000.00	-	-
Lanesborough	-	-	23,000.00	-	-	1,598.67	-	21,800.00	-	-
Sunderland	-	-	29,000.00	-	-	3,250.00	-	29,000.00	-	-
Hinsdale	2,300.00	-	28,000.00	-	-	1,500.00	-	28,000.00	-	-
Stow	2,000.00	-	44,000.00	-	-	3,100.00	-	40,000.00	-	-
Rochester	-	-	25,000.00	-	-	-	-	25,000.00	-	-
Whately	-	-	31,000.00	-	-	1,600.00	-	29,000.00	-	-

West Stockbridge	.	.	.	1,200.00	.	.	.	55,000.00	.	.	.	.	1,700.00	.	47,000.00	.	\$255.37
Berkley	.	.	.	.	.	.	.	8,200.00	.	.	.	.	3,000.00	.	9,200.00	.	.
Wenham	.	.	.	.	.	.	.	30,000.00	.	.	.	.	3,000.00	.	30,000.00	.	.
Mendon	.	.	.	.	.	.	.	15,000.00	.	.	.	.	.	.	15,000.00	.	.
Boylston	.	.	.	.	.	.	.	30,000.00	.	.	.	.	2,700.00	.	37,000.00	.	\$8,500.00
Berlin	.	.	.	.	.	.	.	25,000.00	.	.	.	.	.	.	20,000.00	.	.
Hubbardston	.	.	.	.	.	.	.	20,000.00	.	.	.	.	.	.	20,000.00	.	.
Harvard	.	.	.	.	.	.	.	10,000.00	.	.	.	.	.	.	10,000.00	.	.
Topsfield	.	.	.	.	.	.	.	10,000.00	.	.	.	.	1,800.00	.	10,000.00	.	.
Gill	.	.	.	.	.	.	.	15,000.00	.	.	.	.	1,200.00	.	15,000.00	.	5,000.00
Ashby	.	.	.	.	.	.	.	10,000.00	.	.	.	.	.	.	10,000.00	.	.
Sherborn	.	.	.	.	.	.	.	40,000.00	.	.	.	.	.	.	40,000.00	.	.
Southampton	.	.	.	.	.	.	.	12,000.00	.	.	.	.	.	.	12,000.00	.	.
East Brookfield	.	.	.	.	.	.	.	21,000.00	.	.	.	.	1,000.00	.	21,000.00	.	2,465.68
Conway	.	.	.	.	.	.	.	10,000.00	.	.	.	.	.	.	15,000.00	.	.
Barnardston	.	.	.	.	.	.	.	8,000.00	.	.	.	.	.	.	5,000.00	.	.
Granby	.	.	.	.	.	.	.	35,900.00	.	.	.	.	.	.	34,900.00	.	.
Brimfield	.	.	.	.	.	.	.	25,000.00	.	.	.	.	.	.	25,000.00	.	.
New Marlborough	.	.	.	.	.	.	.	35,000.00	.	.	.	.	.	.	20,000.00	.	.
Ashfield	.	.	.	.	.	.	.	10,000.00	.	.	.	.	.	.	10,000.00	.	.
Wellfleet	.	.	.	.	.	.	.	30,408.02	.	.	.	.	1,000.00	.	25,000.00	.	1,951.61
Charlmont	.	.	.	.	.	.	.	3,000.00	.	.	.	.	1,000.00	.	3,000.00	.	.
Brewster	.	.	.	.	.	.	.	24,000.00	.	.	.	.	2,000.00	.	24,000.00	.	.
Bolton	.	.	.	.	.	.	.	15,000.00	.	.	.	.	.	.	15,000.00	.	.
Royalston	.	.	.	.	.	.	.	20,000.00	.	.	.	.	.	.	20,000.00	.	.
Hadfax	.	.	.	.	.	.	.	33,000.00	.	.	.	.	5,000.00	.	28,000.00	.	.
Princeton	.	.	.	.	.	.	.	33,500.00	.	.	.	.	2,000.00	.	33,500.00	.	.
Hampden	.	.	.	.	.	.	.	17,500.00	.	.	.	.	400.00	.	12,500.00	.	.
Leverett	.	.	.	.	.	.	.	8,000.00	.	.	.	.	.	.	8,000.00	.	25,000.00
Granville	.	.	.	.	.	.	.	5,000.00	.	.	.	.	500.00	.	5,000.00	.	.
Becket	.	.	.	.	.	.	.	25,883.64	.	.	.	.	.	.	23,500.00	.	5,000.00
Paxton	.	.	.	.	.	.	.	10,000.00	.	.	.	.	2,000.00	.	5,000.00	.	.
Petersham	.	.	.	.	.	.	.	10,000.00	.	.	.	.	.	.	10,000.00	.	.
Boxford	.	.	.	.	.	.	.	12,000.00	.	.	.	.	1,000.00	.	12,000.00	.	.
Richmond	.	.	.	.	.	.	.	6,000.00	.	.	.	.	2,500.00	.	6,000.00	.	.
Carlisle	.	.	.	.	.	.	.	17,500.00	.	.	.	.	2,000.00	.	29,286.79	.	.
Blandford	.	.	.	.	.	.	.	10,000.00	.	.	.	.	1,900.00	.	10,000.00	.	.
Eastham	.	.	.	.	.	.	.	10,000.00	.	.	.	.	1,000.00	.	10,000.00	.	.
Cumington	.	.	.	.	.	.	.	12,500.00	.	.	.	.	1,000.00	.	11,000.00	.	.
Egremont	.	.	.	.	.	.	.	15,000.00	.	.	.	.	.	.	15,000.00	.	.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1932.*

Towns. (Population under 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Sharon	\$453.78	\$453.78	—	—	—	—
Weston	994.63	—	\$994.63	—	\$994.63	—
Cohasset	11.29	—	11.29	—	11.29	—
Westwood	1,103.15	562.69	540.46	—	540.46	—
Hull	1,918.23	—	1,918.23	—	1,918.23	—
Nahant	2,000.24	—	2,000.24	—	628.82	\$1,371.42
Dover	418.24	—	418.24	—	418.24	—
Totals	\$6,899.56	\$1,016.47	\$5,883.09	—	\$4,511.67	\$1,371.42

The following towns under 5,000 population made no sinking and loan fund payments in 1932 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Acton	Enfield	Medfield	Sandwich
Acushnet	Erving	Medway	Savoy
Alford	Essex	Mendon	Scituate
Ashburnham	Falmouth	Merrimac	Seekonk
Ashby	Florida	Middlefield	Sheffield
Ashfield	Freestown	Middleton	Shelburne
Ashland	Gay Head	Millis	Sherborn
Avon	Georgetown	Millville	Shirley
Ayer	Gill	Monroe	Shutesbury
Barre	Goshen	Monson	Southampton
Becket	Gosnold	Monterey	Southborough
Bedford	Granby	Montgomery	Southwick
Belchertown	Granville	Mount Washington	Sterling
Bellingham	Greenwich	Nantucket	Stockbridge
Berkley	Groton	New Ashford	Stow
Berlin	Groveland	New Braintree	Sturbridge
Bernardston	Hadley	Newbury	Sudbury
Blackstone	Halifax	New Marlborough	Sunderland
Blandford	Hamilton	New Salem	Sutton
Bolton	Hampden	Norfolk	Swansea
Bourne	Hancock	Northborough	Templeton
Boxborough	Hanover	North Brookfield	Tisbury
Boxford	Hanson	Northfield	Tolland
Boylston	Hardwick	North Reading	Topsfield
Brewster	Harvard	Norton	Townsend
Brimfield	Harwich	Norwell	Truro
Brookfield	Hatfield	Oak Bluffs	Tyngsborough
Buckland	Hawley	Oakham	Tyringham
Burlington	Heath	Orleans	Upton
Carlisle	Hinsdale	Otis	Wales
Carver	Holbrook	Oxford	Warren
Charlemont	Holden	Paxton	Warwick
Charlton	Holland	Pelham	Washington
Chatham	Holliston	Pembroke	Wayland
Cheshire	Hopedale	Pepperell	Wellfleet
Chester	Hopkinton	Peru	Wendell
Chesterfield	Hubbardston	Petersham	Wenham
Chilmark	Huntington	Phillipston	West Boylston
Clarksburg	Kingston	Plainfield	West Bridgewater
Colrain	Lakeville	Plainville	West Brookfield
Conway	Lancaster	Plympton	Westford
Cummington	Lanesborough	Prescott	Westhampton
Dalton	Lee	Princeton	Westminster
Dana	Leicester	Provincetown	West Newbury
Deerfield	Lenox	Raynham	Westport
Dennis	Leverett	Rehoboth	West Stockbridge
Dighton	Leyden	Richmond	West Tisbury
Douglas	Lincoln	Rochester	Whately
Dudley	Littleton	Rockport	Wilbraham
Dunstable	Longmeadow	Rowe	Williamsburg
Duxbury	Lunenburg	Rowley	Williamstown
East Bridgewater	Lynnfield	Royalston	Wilmington
East Brookfield	Manchester	Russell	Windsor
Eastham	Marion	Rutland	Worthington
East Longmeadow	Marshfield	Salisbury	Wrentham
Edgartown	Mashpee	Sandisfield	Yarmouth
Egremont	Mattapoisett		

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1932.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Monson	\$16,000.00	\$16,000.00	—	—	100.0	—	—
Falmouth	75,000.00	75,000.00	—	—	100.0	—	—
Seekonk	10,000.00	10,000.00	—	—	100.0	—	—
Blackstone	9,000.00	9,000.00	—	—	100.0	—	—
Leicester	11,875.00	11,875.00	—	—	100.0	—	—
Longmeadow	40,500.00	40,500.00	—	—	100.0	—	—
Westport	14,160.00	14,160.00	—	—	100.0	—	—
Dudley	13,000.00	13,000.00	—	—	100.0	—	—
Dalton	17,500.00	17,500.00	—	—	100.0	—	—
Templeton	10,000.00	10,000.00	—	—	100.0	—	—
Acushnet	3,250.00	3,250.00	—	—	100.0	—	—
Medfield	20,000.00	20,000.00	—	—	100.0	—	—
Lee	18,100.00	18,100.00	—	—	100.0	—	—
Wilmington	14,250.00	14,250.00	—	—	100.0	—	—
Oxford	9,000.00	9,000.00	—	—	100.0	—	—
Swansea	8,500.00	8,500.00	—	—	100.0	—	—
Williamstown	23,000.00	23,000.00	—	—	100.0	—	—
Holden	27,000.00	27,000.00	—	—	100.0	—	—
Provincetown	16,000.00	16,000.00	—	—	100.0	—	—
Warren	5,000.00	5,000.00	—	—	100.0	—	—
Nantucket	27,500.00	27,500.00	—	—	100.0	—	—
Rockport	33,500.00	33,500.00	—	—	100.0	—	—
Westford	7,500.00	7,500.00	—	—	100.0	—	—
East Bridgewater	24,500.00	24,500.00	—	—	100.0	—	—
Wrentham	9,200.00	9,200.00	—	—	100.0	—	—
Barre	5,000.00	5,000.00	—	—	100.0	—	—
Holbrook	14,000.00	14,000.00	—	—	100.0	—	—
Sharon	18,953.78	18,500.00	—	\$453.78	97.6	—	2.4
Weston	36,994.63	36,000.00	—	994.63	97.3	—	2.7
East Longmeadow	7,500.00	7,500.00	—	—	100.0	—	—
West Bridgewater	4,535.00	4,535.00	—	—	100.0	—	—
Bellingham	2,500.00	2,500.00	—	—	100.0	—	—
Medway	20,850.00	20,850.00	—	—	100.0	—	—
Belchertown	6,500.00	6,500.00	—	—	100.0	—	—
Scituate	63,150.00	63,150.00	—	—	100.0	—	—
Cohasset	14,011.29	14,000.00	—	11.29	99.9	—	0.1
Ayer	22,000.00	22,000.00	—	—	100.0	—	—
North Brookfield	1,000.00	1,000.00	—	—	100.0	—	—
Hopedale	7,000.00	7,000.00	—	—	100.0	—	—
Wayland	8,777.90	8,777.90	—	—	100.0	—	—
Pepperell	5,445.22	5,445.22	1	—	100.0	—	—
Lancaster	4,500.00	4,500.00	—	—	100.0	—	—
Bourne	8,250.00	8,250.00	—	—	100.0	—	—
Deerfield	12,000.00	12,000.00	—	—	100.0	—	—
Holliston	21,400.00	21,400.00	—	—	100.0	—	—
Hanover	19,000.00	19,000.00	—	—	100.0	—	—
Lenox	12,000.00	12,000.00	—	—	100.0	—	—
Norton	10,090.10	10,090.10	2	—	100.0	—	—
Wilbraham	10,000.00	10,000.00	—	—	100.0	—	—
Hadley	3,620.00	3,620.00	3	—	100.0	—	—
Kingston	8,800.00	8,800.00	—	—	100.0	—	—
Manchester	26,000.00	26,000.00	—	—	100.0	—	—
Rehoboth	5,000.00	5,000.00	—	—	100.0	—	—
Bedford	14,400.00	14,400.00	—	—	100.0	—	—
Hopkinton	11,000.00	11,000.00	—	—	100.0	—	—
Acton	4,000.00	4,000.00	—	—	100.0	—	—
Hatfield	7,000.00	7,000.00	—	—	100.0	—	—
Rutland	9,400.00	9,400.00	—	—	100.0	—	—
Groton	12,512.50	12,512.50	—	—	100.0	—	—
Shirley	4,000.00	4,000.00	—	—	100.0	—	—
Avon	8,500.00	8,500.00	—	—	100.0	—	—
Ashland	16,500.00	16,500.00	—	—	100.0	—	—
Merrimac	5,500.00	5,500.00	—	—	100.0	—	—
Groveland	6,500.00	6,500.00	—	—	100.0	—	—
Douglas	3,000.00	3,000.00	—	—	100.0	—	—
Salisbury	6,000.00	6,000.00	—	—	100.0	—	—
Hanson	16,000.00	16,000.00	—	—	100.0	—	—
Southborough	5,900.00	5,900.00	—	—	100.0	—	—
Charlton	5,675.00	5,675.00	—	—	100.0	—	—
Sutton	3,600.00	3,600.00	—	—	100.0	—	—
Raynham	5,500.00	5,500.00	—	—	100.0	—	—
West Boylston	2,900.00	2,900.00	—	—	100.0	—	—
Millville	5,500.00	5,500.00	—	—	100.0	—	—
Westwood	1,103.15	—	—	1,103.15	—	—	100.0
Ashburnham	4,400.00	4,400.00	—	—	100.0	—	—
Hull	43,168.23	41,250.00	—	1,918.23	95.6	—	4.4

1 Serial loans amounting to \$54.78 were paid from proceeds of sale of electric light plant.

2 Serial loans amounting to \$1,409.90 were paid from proceeds of sale of street railway.

3 Includes \$1,120 paid Hampshire County on account of Connecticut River Bridge.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1932 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hamilton	\$8,000.00	\$8,000.00	—	—	100.0	—	—
Northborough	6,000.00	6,000.00	—	—	100.0	—	—
North Reading	4,250.00	4,250.00	—	—	100.0	—	—
Chatham	10,000.00	10,000.00	—	—	100.0	—	—
Westminster	1,000.00	1,000.00	—	—	100.0	—	—
Lunenburg	6,000.00	6,000.00	—	—	100.0	—	—
Northfield	3,000.00	3,000.00	—	—	100.0	—	—
Georgetown	1,000.00	1,000.00	—	—	100.0	—	—
Dennis	8,000.00	8,000.00	—	—	100.0	—	—
Yarmouth	13,000.00	13,000.00	—	—	100.0	—	—
Sturbridge	800.00	800.00	—	—	100.0	—	—
Stockbridge	18,000.00	18,000.00	—	—	100.0	—	—
Townsend	3,000.00	3,000.00	—	—	100.0	—	—
Millis	20,040.00	20,040.00	—	—	100.0	—	—
Burlington	2,000.00	2,000.00	—	—	100.0	—	—
Middleton	2,000.00	2,000.00	—	—	100.0	—	—
Cheshire	3,000.00	3,000.00	—	—	100.0	—	—
Duxbury	9,000.00	9,000.00	—	—	100.0	—	—
Freetown	3,300.00	3,300.00	—	—	100.0	—	—
Nahant	15,000.24	13,000.00	—	\$2,000.24	86.7	—	13.3
Marion	16,000.00	16,000.00	—	—	100.0	—	—
Marshfield	48,500.00	48,500.00	—	—	100.0	—	—
Lynnfield	9,000.00	9,000.00	—	—	100.0	—	—
Plainville	6,000.00	6,000.00	—	—	100.0	—	—
Tisbury	17,205.00	17,205.00	—	—	100.0	—	—
Newbury	2,000.00	2,000.00	—	—	100.0	—	—
Norwell	3,500.00	3,500.00	—	—	100.0	—	—
Sterling	3,000.00	3,000.00	—	—	100.0	—	—
Mattapoisett	11,700.00	11,700.00	—	—	100.0	—	—
Buckland	2,000.00	2,000.00	—	—	100.0	—	—
Lincoln	800.00	—	\$800.00	—	—	100.0	—
Essex	5,000.00	5,000.00	—	—	100.0	—	—
Chester	9,300.00	9,300.00	—	—	100.0	—	—
Southwick	10,000.00	10,000.00	—	—	100.0	—	—
Littleton	6,720.00	6,720.00	—	—	100.0	—	—
Sandwich	8,000.00	8,000.00	—	—	100.0	—	—
Norfolk	1,000.00	1,000.00	—	—	100.0	—	—
Tyngsborough	1,000.00	1,000.00	—	—	100.0	—	—
Rowley	2,770.00	2,770.00	—	—	100.0	—	—
Brookfield	5,000.00	5,000.00	—	—	100.0	—	—
Oak Bluffs	12,550.00	12,550.00	—	—	100.0	—	—
Clarksburg	3,000.00	3,000.00	—	—	100.0	—	—
Edgartown	5,500.00	5,500.00	—	—	100.0	—	—
West Brookfield	2,000.00	2,000.00	—	—	100.0	—	—
Huntington	2,000.00	2,000.00	—	—	100.0	—	—
Russell	12,750.00	12,750.00	—	—	100.0	—	—
Dover	10,418.24	10,000.00	—	418.24	98.0	—	4.0
Sudbury	8,000.00	8,000.00	—	—	100.0	—	—
Lanesborough	1,598.67	1,598.67	—	—	100.0	—	—
Sunderland	3,250.00	3,250.00	—	—	100.0	—	—
Hinsdale	1,500.00	1,500.00	—	—	100.0	—	—
Stow	3,100.00	3,100.00	—	—	100.0	—	—
Whately	1,600.00	1,600.00	—	—	100.0	—	—
West Stockbridge	1,700.00	1,700.00	—	—	100.0	—	—
Berkley	3,000.00	3,000.00	—	—	100.0	—	—
Wenham	3,000.00	3,000.00	—	—	100.0	—	—
Boylston	2,700.00	2,700.00	—	—	100.0	—	—
Gill	1,800.00	1,800.00	—	—	100.0	—	—
Ashby	1,200.00	1,200.00	—	—	100.0	—	—
East Brookfield	3,000.00	3,000.00	—	—	100.0	—	—
Conway	1,000.00	1,000.00	—	—	100.0	—	—
Wellfleet	1,000.00	1,000.00	—	—	100.0	—	—
Charlemont	1,000.00	1,000.00	—	—	100.0	—	—
Brewster	2,000.00	2,000.00	—	—	100.0	—	—
Halifax	5,000.00	5,000.00	—	—	100.0	—	—
Princeton	2,500.00	2,500.00	—	—	100.0	—	—
Hampden	400.00	400.00	—	—	100.0	—	—
Granville	500.00	500.00	—	—	100.0	—	—
Paxton	2,000.00	2,000.00	—	—	100.0	—	—
Buxford	1,000.00	1,000.00	—	—	100.0	—	—
Richmond	2,500.00	2,500.00	—	—	100.0	—	—

¹ Serial loans amounting to \$2,800 were paid from proceeds of sale of electric light plant.² Serial loans amounting to \$125 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1932 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Carlisle . . .	\$2,000.00	\$2,000.00	—	—	100.0	—	—
Blandford . . .	7,000.00	7,000.00	—	—	100.0	—	—
Cumington . . .	1,000.00	1,000.00	—	—	100.0	—	—
Truro . . .	1,000.00	1,000.00	—	—	100.0	—	—
Plympton . . .	2,000.00	2,000.00	—	—	100.0	—	—
Pelham . . .	300.00	300.00	—	—	100.0	—	—
Dunstable . . .	250.00	250.00	—	—	100.0	—	—
Otis . . .	1,000.00	1,000.00	—	—	100.0	—	—
Warwick . . .	1,000.00	1,000.00	—	—	100.0	—	—
Mashpee . . .	1,300.00	1,300.00	—	—	100.0	—	—
Heath . . .	1,200.00	1,200.00	—	—	100.0	—	—
Monterey . . .	4,200.00	4,200.00	—	—	100.0	—	—
Hawley . . .	700.00	700.00	—	—	100.0	—	—
Savoy . . .	1,000.00	1,000.00	—	—	100.0	—	—
Plainfield . . .	1,000.00	1,000.00	—	—	100.0	—	—
Leyden . . .	1,250.00	1,250.00	—	—	100.0	—	—
Chilmark . . .	1,500.00	1,500.00	—	—	100.0	—	—
Goshen . . .	1,150.00	1,150.00	—	—	100.0	—	—
Washington . . .	1,000.00	1,000.00	—	—	100.0	—	—
Gav Head . . .	350.00	350.00	—	—	100.0	—	—
Tolland . . .	700.00	700.00	—	—	100.0	—	—
Totals . . .	\$1,482,623.95	\$1,474,924.39	\$800.00	\$6,899.56	99.5	1—	0.5

¹ Less than one-tenth of one per cent.

The following towns showed no payments on account of funded or fixed debt:

Alford	Dana	Hardwick	Mount Washington	Prescott	Tyringham
Ashfield	Dighton	Harvard	New Ashford	Rochester	Upton
Becket	Eastham	Harwich	New Braintree	Rowe	Wales
Berlin	Egremont	Holland	New Marlborough	Royalston	Wendell
Bernardston	Enfield	Hubbardston	New Salem	Sandisfield	Westhampton
Bolton	Erving	Lakeville	Oakham	Sheffield	West Newbury
Boxborough	Florida	Leverett	Orleans	Shelburne	West Tisbury
Brimfield	Gosnold	Mendon	Pembroke	Sherborn	Williamsburg
Carver	Granby	Middlefield	Peru	Shutesbury	Windsor
Chesterfield	Greenwich	Monroe	Petersham	Southampton	Worthington
Colrain	Hancock	Montgomery	Phillipston	Topsfield	

DIVISION C

CASH BALANCES

TABLE VII. Cash Balances.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1932					CASH AT END OF 1932						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Monson	\$16,673.69	\$16,673.69	-	-	-	-	\$17,764.50	\$17,764.50	-	-	-	-
Falmouth	157,650.39	155,986.36	-	-	-	-	106,234.85	105,847.71	-	-	\$387.14	-
Seakonk	25,225.81	25,225.81	-	-	-	-	1,226.12	1,226.12	-	-	-	-
Blackstone	2,460.76	2,460.76	-	-	-	-	427.78	427.78	-	-	-	-
Leicester	9,908.15	9,224.63	-	-	683.52	-	160.89	-	-	-	-	-
Longmeadow	36,396.85	36,203.03	-	-	23.57	\$170.25	56,177.78	55,844.11	-	-	-	-
Westport	55,673.73	53,057.00	-	-	-	2,616.73	37,961.91	35,345.18	-	-	160.89	-
Dudley	17,680.11	17,680.11	-	-	-	-	17,998.72	17,998.72	-	-	146.42	-
Dalton	2,974.76	394.71	-	\$82.13	2,497.92	-	11,008.61	8,493.38	-	\$6.05	2,509.18	-
Templeton	60,155.78	59,632.82	-	-	-	502.96	49,542.76	48,983.81	-	-	-	-
Acushnet	45,619.62	45,612.12	-	7.50	-	-	51,360.17	51,360.17	-	-	-	-
Medfield	71,747.97	71,672.97	-	75.00	-	-	12,346.39	12,271.39	-	75.00	-	-
Lee	21,903.56	21,903.56	-	-	-	-	7,208.76	7,058.76	-	150.00	-	-
Wilmington	21,634.64	21,581.01	-	-	53.63	-	60,511.06	55,511.06	-	5,000.00	-	-
Oxford	1,375.26	697.96	-	-	643.33	33.97	8,181.63	7,667.76	-	-	404.90	-
Swansea	17,856.38	12,871.38	-	-	4,985.00	-	13,693.06	10,373.08	-	-	3,266.61	-
Williamstown	11,956.86	11,956.86	-	-	-	-	11,864.48	11,864.48	-	-	-	-
Holden	29,037.47	28,458.63	-	-	-	578.84	37,831.80	37,222.42	-	-	-	-
Provincetown	13,908.20	13,746.54	-	-	161.66	-	8,277.68	8,053.64	-	-	224.04	-
Warren	12,999.94	12,999.94	-	-	-	-	22,943.70	22,943.70	-	-	-	-
Nantucket	32,620.93	32,502.04	-	-	-	118.89	46,890.61	46,671.72	-	-	100.00	118.89
Rockport	30,738.40	30,281.26	-	-	457.14	-	30,385.74	29,902.23	-	-	483.51	-
Westport	26,960.81	26,519.19	-	-	441.62	-	26,614.67	26,274.15	-	-	340.52	-
East Bridgewater	4,754.07	4,365.68	-	-	6.51	381.88	1,868.14	1,313.38	-	-	10.26	544.50
Wrentham	9,654.91	8,716.01	-	-	938.90	-	30.00	30.00	-	-	-	-
Barre	13,444.76	13,444.76	-	-	-	-	18,326.27	18,326.27	-	-	-	-
Holbrook	18,031.84	17,199.88	-	-	760.91	71.05	41,651.91	40,846.57	-	-	734.29	71.05
Sharon	27,075.06	26,863.07	-	-	211.99	-	29,411.13	28,560.01	-	-	826.12	25.00
Weston	193,178.94	182,682.40	-	16.98	10,479.56	-	42,587.63	30,205.95	-	26.26	12,355.42	-
East Longmeadow	68.46	40.96	-	-	27.50	-	40.32	12.82	-	-	27.50	-
West Bridgewater	38,180.07	38,180.07	-	-	-	-	18,845.57	18,845.57	-	-	-	-
Bellingham	6,183.62	6,183.62	-	-	-	-	2,228.31	2,228.31	-	-	-	-
Medway	9,804.30	9,804.30	-	-	-	-	4,244.71	4,244.71	-	-	-	-
Dighton	21,073.19	21,073.19	-	-	-	-	27,905.48	27,905.48	-	-	-	-
Belchertown	1,995.73	1,75.93	-	1,560.08	-	-	3,841.66	3,370.18	-	-	235.11	-
Scituate	53,190.80	53,190.80	-	-	-	-	61,837.12	61,837.12	-	-	-	236.37

Cohasset	.	.	.	39,809.78	39,654.54	-	-	55.24	100.00	-	21,930.30	-	555.58	100.00
North	.	.	.	5,639.44	4,735.03	-	-	904.41	-	-	2,336.82	-	196.25	287.71
Brookfield	.	.	.	42,882.91	42,882.91	-	-	-	-	-	33,716.28	-	30.75	-
Hopedale	.	.	.	48,287.78	47,591.67	-	-	696.11	-	-	14,044.88	-	213.94	-
Wayland	.	.	.	13,146.57	11,867.99	-	937.52	-	89.93	-	9,838.53	-	855.36	625.08
Pepperell	.	.	.	24,270.11	23,983.89	-	23.57	262.65	-	-	34,190.92	-	94.57	-
Lancaster	.	.	.	1,074.41	1,053.21	-	-	21.20	-	-	4,406.48	-	2.53	-
Bourne	.	.	.	85,962.60	85,453.85	-	-	-	508.75	-	92,848.62	-	-	800.58
Deerfield	.	.	.	19,784.36	19,600.19	-	184.17	-	-	-	11,432.88	-	143.77	-
Holliston	.	.	.	24,013.07	24,013.07	-	-	-	-	-	5,443.19	-	-	-
Hanover	.	.	.	7,481.08	7,481.08	-	-	-	-	-	436.21	-	-	-
Lenox	.	.	.	480.31	480.31	-	-	-	-	-	6,673.48	-	-	-
Norton	.	.	.	7,989.37	7,238.10	-	81.46	669.81	-	-	10,781.30	-	153.51	-
Wilbraham	.	.	.	10,360.69	10,360.69	-	-	-	-	-	3,927.95	-	-	-
Hadley	.	.	.	2,872.99	2,872.99	-	-	-	-	-	2,685.91	-	-	-
Kingston	.	.	.	11,094.92	9,627.49	-	-	1,386.60	80.83	-	5,957.68	-	1,637.03	85.08
Manchester	.	.	.	24,938.65	24,837.33	\$4.75	-	3.84	92.73	-	31,360.97	\$140.62	-	92.73
Rehoboth	.	.	.	20,775.20	20,775.20	-	-	-	-	-	17,200.17	-	707.25	-
Bedford	.	.	.	25,328.73	22,934.78	-	-	2,393.95	-	-	14,390.46	-	3,447.87	-
Hopkinton	.	.	.	6,373.79	6,331.79	-	42.00	-	-	-	3,464.96	-	64.50	-
Acton	.	.	.	9,049.51	8,862.45	-	-	187.06	-	-	15,477.93	-	839.02	-
Hadfield	.	.	.	9,492.27	9,492.27	-	-	-	-	-	6,062.31	-	-	-
Hardwick	.	.	.	8,780.91	4,201.01	-	-	4,579.90	-	-	10,110.84	-	3,452.25	9.20
Rutland	.	.	.	3,514.73	3,514.73	-	-	-	-	-	104.17	-	-	-
Groton	.	.	.	18,613.72	18,039.00	-	-	574.72	-	-	24,156.64	-	1,268.57	-
Shirley	.	.	.	4,176.20	4,176.20	-	-	233.71	-	-	3,455.95	-	237.94	-
Avon	.	.	.	825.47	825.47	-	-	-	-	-	1,312.54	-	-	-
Ashland	.	.	.	25,133.80	25,133.80	-	-	-	-	-	22,863.54	-	-	-
Merrimac	.	.	.	28,211.35	28,111.35	-	100.00	-	-	-	28,584.91	-	-	-
Groveland	.	.	.	166.30	60.00	-	-	-	106.50	-	1,195.20	-	-	276.40
Harwich	.	.	.	36,776.28	36,776.28	-	-	-	-	-	43,786.56	-	-	-
Douglas	.	.	.	18,057.76	14,853.19	-	-	3,197.77	6.80	-	5,105.60	-	3,563.85	25.80
Salisbury	.	.	.	31,331.21	30,949.13	-	-	382.08	-	-	15,313.63	-	-	-
Hanson	.	.	.	9,419.52	9,147.19	-	272.33	-	-	-	3,206.70	-	286.42	-
Southborough	.	.	.	72,886.13	70,994.51	1,287.89	335.49	268.24	-	-	70,330.68	1,073.50	186.54	-
Charlton	.	.	.	9,002.14	8,863.72	-	30.29	108.13	-	-	12,921.69	-	23.31	-
Sutton	.	.	.	17,507.91	17,507.91	-	-	-	-	-	1,930.28	-	-	-
Raynham	.	.	.	12,750.41	12,750.41	-	.10	-	-	-	5,289.50	-	-	-
West Boylston	.	.	.	36,103.22	36,103.22	-	-	-	40.00	-	34,241.18	-	-	-
Millville	.	.	.	14,079.50	14,079.50	-	-	-	-	-	185.22	-	40.00	-
Westwood	.	.	.	25,188.77	25,188.77	-	-	-	-	-	26,104.22	-	-	-
Ashburnham	.	.	.	6,081.53	6,081.53	-	-	-	-	-	13,828.69	-	-	-
Hull	.	.	.	49,688.65	44,319.90	-	42.69	-	5,325.97	-	13,361.63	-	46.98	6,246.59
Hamilton	.	.	.	58,677.60	58,540.29	-	-	21.79	115.52	-	11,919.27	-	21.79	111.52

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1932						CASH AT END OF 1932					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Upton	\$7,315.91	\$7,315.91	—	—	—	—	\$10,702.76	\$10,649.54	—	\$53.22	—	—
Northborough	27,418.27	26,060.13	—	—	\$1,358.14	—	16,580.91	15,955.20	—	—	\$625.71	—
North Reading	4,229.96	4,229.96	—	—	—	—	6,580.50	6,580.50	—	—	—	—
Chatham	23,676.33	23,623.80	—	—	—	\$52.53	23,169.72	23,117.19	—	—	—	\$52.53
Westminster	424.82	424.82	—	—	—	—	1,742.60	1,742.60	—	—	—	—
Lunenburg	15,366.42	15,035.76	—	—	—	330.66	4,800.64	4,800.64	—	—	—	—
Williamsburg	17,575.63	17,222.16	—	—	353.47	—	12,552.61	11,540.37	.10	—	1,012.14	—
Northfield	19,014.84	18,938.71	—	—	76.13	—	11,450.05	11,416.16	—	—	33.89	—
Georgetown	26,013.61	25,668.61	—	—	—	345.00	29,001.82	27,798.33	—	—	818.49	385.00
Dennis	4,931.81	4,845.93	—	—	65.08	20.80	12,657.21	12,382.33	—	—	178.08	96.80
Yarmouth	10,487.32	10,425.29	—	\$62.01	.02	—	16,378.25	16,349.26	—	27.11	—	—
Sturbridge	7,238.48	7,063.12	—	—	175.36	—	6,694.16	6,583.93	—	—	110.23	—
Stockbridge	11,385.94	11,168.21	—	217.73	—	—	4,010.37	3,592.64	—	417.73	—	—
Townsend	10,687.48	7,951.19	—	2,136.74	599.55	—	10,562.59	7,294.33	—	2,530.58	737.68	—
Millis	15,500.34	15,500.34	—	—	—	—	16,316.98	16,316.98	—	—	—	—
Burlington	10,864.38	10,864.38	—	—	—	—	1,891.93	1,891.93	—	—	—	—
Middleton	20,919.35	19,402.85	—	—	1,000.00	516.50	16,963.96	16,008.43	—	—	359.63	595.90
Cheshire	4,035.35	4,035.35	—	—	—	—	4,144.53	4,143.53	—	1.00	—	—
Duxbury	9,681.78	9,590.00	—	—	—	91.78	6,296.78	6,215.00	—	—	1.88	—
Freetown	37,824.88	37,780.99	—	—	—	43.89	22,209.55	22,209.55	—	—	—	—
Nahant	6,764.19	6,764.19	—	—	—	—	2,203.41	2,203.41	—	—	—	—
Sheffield	15,451.78	15,428.77	—	23.01	—	—	13,197.18	13,158.53	—	38.65	—	—
Marion	37,465.15	37,465.15	—	—	—	—	36,768.81	36,768.81	—	—	—	—
Marshfield	12,095.69	12,095.69	—	—	—	—	28,483.81	28,483.81	—	—	—	—
Lynnfield	6,463.19	6,463.19	—	—	—	—	6,692.35	6,692.35	—	—	—	—
Plainville	12,319.71	12,319.71	—	—	—	—	2,340.52	2,340.52	—	—	—	—
Lakeville	13,130.23	13,130.23	—	—	—	—	7,816.60	7,816.60	—	—	—	—
West Newbury	9,573.46	9,323.32	—	—	235.73	14.41	7,241.61	7,006.56	—	—	220.64	14.41
Shelburne	13,246.36	13,246.36	—	—	—	—	17,825.43	17,815.77	—	—	9.66	—
Tisbury	41,980.23	41,980.23	—	—	—	—	25,840.81	25,840.81	—	—	—	—
Newbury	674.00	674.00	—	—	—	—	271.13	271.13	—	—	—	—
Norwell	11,074.24	11,053.91	—	20.33	—	—	7,893.05	7,871.96	21.09	—	—	—
Sterling	4,795.63	4,795.63	—	—	—	—	2,433.56	2,433.56	—	—	—	—
Matapoisett	15,890.56	15,890.56	—	—	—	—	9,260.74	9,260.74	—	—	—	—
Buckland	17,644.57	17,644.57	—	—	—	—	19,145.32	19,145.32	—	—	—	—
Lincoln	55,492.41	49,795.81	\$1,297.61	—	4,398.99	—	51,658.81	45,507.13	\$1,286.84	—	2,864.84	2,000.00

Pembroke	46,477.61	46,332.49	-	-	145.12	21,507.18	20,924.01	-	-	583.17
Essex	12,450.57	12,185.66	-	264.91	-	3,349.04	3,170.25	-	178.79	-
Chester	1,737.63	1,737.63	-	-	-	14,898.71	14,898.71	-	-	-
Southwick	71,891.73	74,891.73	-	-	-	15,969.98	15,969.98	-	-	-
Littleton	23,067.46	21,545.93	-	654.06	415.65	24,860.52	23,555.65	-	486.56	178.35
Sandwich	12,809.69	12,809.69	-	-	-	7,624.25	7,624.25	-	-	-
Norfolk	6,294.75	6,294.75	-	-	-	6,313.31	6,313.31	-	-	-
Colrain	23,600.77	23,600.77	-	-	-	24,187.26	24,187.26	-	-	-
Carver	28,151.26	28,150.26	-	1.00	-	20,742.45	20,742.45	-	-	-
Tyngsborough	5,931.60	5,931.60	-	-	-	3,794.64	3,652.89	-	141.75	-
Rowley	11,630.85	11,630.85	-	-	-	12,312.40	12,312.40	-	-	-
Brookfield	5,622.78	5,367.56	-	255.22	-	6,358.26	6,149.23	-	209.03	-
Oak Bluffs	22,688.96	22,688.96	-	-	-	3,732.79	3,732.79	-	-	-
Clarksburg	3,571.29	3,571.29	-	-	-	2,236.44	2,236.44	-	-	-
Edgartown	29,420.33	29,420.33	-	4.93	-	27,094.75	27,094.75	93	-	33.25
Erving	34,144.33	33,820.78	-	-	323.55	21,020.52	20,096.97	-	-	323.55
West Brookfield	18,857.89	18,853.18	-	4.71	-	20,148.99	20,100.31	-	48.68	-
Huntington	3,800.50	3,654.52	-	110.73	-	3,589.08	3,434.77	-	111.94	20.00
Russell	27,268.14	27,248.14	-	-	20.00	18,149.44	18,129.44	-	-	-
Dover	11,937.67	11,937.67	-	-	-	13,994.80	13,994.80	-	-	-
Sudbury	27,651.33	26,942.23	-	445.28	-	8,989.56	8,379.20	-	247.62	-
Orleans	20,754.45	20,754.45	-	-	-	11,970.14	11,970.14	-	-	-
Lanesborough	2,890.36	2,796.94	-	1.63	-	2,088.93	1,996.92	-	12.23	-
Sunderland	7,106.96	7,106.96	-	-	-	5,017.11	5,017.11	-	-	-
Hinsdale	3,937.51	3,937.51	-	-	-	3,022.57	3,022.57	-	-	-
Stow	12,999.98	12,550.72	-	449.26	-	10,161.01	9,641.69	-	519.32	-
Rochester	5,916.58	5,916.58	-	-	-	10,994.91	10,994.91	-	-	-
Whately	2,773.29	2,773.29	-	-	-	3,309.37	3,309.37	-	-	-
West Stockbridge	7,037.64	6,718.36	-	19.28	300.00	3,155.03	3,134.99	20.04	-	20.00
Berkley	78.64	78.64	-	-	-	998.58	998.58	-	-	-
Wenham	17,987.80	17,987.80	-	-	-	16,894.38	16,894.38	-	-	-
Mendon	4,397.76	4,397.76	-	-	-	1,938.31	1,938.31	-	-	-
Boylston	12,894.55	12,894.55	-	-	-	11,238.39	11,218.39	-	-	-
Berlin	2,274.63	2,097.85	-	176.78	-	719.12	618.36	-	100.76	-
Hubbardston	15,618.71	15,290.00	-	328.71	-	9,095.96	9,036.63	-	59.33	-
Harvard	38,783.51	34,826.16	160.50	1,671.44	-	20,514.14	17,097.11	293.22	1,434.64	-
Topsfield	18,147.79	18,147.79	-	-	-	31,424.45	31,424.45	-	-	-
Gill	4,263.40	4,263.40	-	-	-	2,162.75	2,162.75	-	-	-
Ashby	9,589.61	9,589.61	-	-	-	6,760.84	6,759.74	-	-	1.10
Sherborn	2,415.74	2,116.42	-	299.32	-	1,599.10	1,568.42	-	30.68	-
Southampton	14,996.07	13,653.09	-	1,342.98	-	6,571.80	6,059.21	-	512.59	-
East Brookfield	6,650.39	6,650.39	-	-	-	7,055.31	7,055.31	-	-	-
Conway	114.42	114.42	-	-	-	185.58	185.58	-	-	-
Barnardston	8,681.23	5,820.38	-	2,860.85	-	6,766.50	4,300.85	-	2,405.65	-

TABLE VII. — Cash Balances — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1932					CASH AT END OF 1932						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Granby	\$1,382.62	\$723.41	-	\$480.23	\$178.98	-	\$1,887.00	\$1,060.15	-	\$682.83	\$144.02	-
Brimfield	6,043.72	6,043.72	-	-	-	-	2,518.17	2,518.17	-	-	-	-
New Marlborough	8,184.22	8,184.22	-	-	-	-	16,998.38	16,998.38	-	-	-	-
Ashfield	10,684.43	10,684.43	-	-	-	-	13,421.48	13,421.48	-	-	-	-
Wellfleet	2,629.90	1,851.50	-	-	-	-	635.63	-	-	635.63	-	-
Charmont	12,770.93	12,770.93	-	778.40	-	-	12,694.75	12,654.75	-	40.00	-	-
Brewster	39.93	39.93	-	-	-	-	22.08	22.08	-	-	-	-
Bolton	851.84	749.92	-	-	101.92	-	4,845.76	4,614.82	-	-	230.94	-
Royalston	8,688.35	7,844.65	-	843.70	-	-	7,938.70	7,041.22	-	897.48	-	-
Halifax	8,200.93	8,200.93	-	-	-	-	5,401.04	5,401.04	-	-	-	-
Princeton	7,025.74	6,999.36	-	26.38	-	-	9,604.30	9,602.80	-	1.50	-	-
Hampden	4,088.86	4,088.86	-	-	-	-	4,188.99	4,188.99	-	-	-	-
Leverett	5,524.05	5,524.05	-	-	-	-	5,849.02	5,849.02	-	-	-	-
Granville	12,386.19	12,386.19	-	-	-	-	10,690.09	10,690.09	-	-	-	-
Becket	1,354.09	723.64	-	600.00	30.45	-	389.21	-	-	368.91	20.30	-
Paxton	3,081.93	2,992.86	-	-	-	\$89.07	6,058.63	5,484.07	-	150.00	307.83	\$116.73
Petersham	13,898.82	13,736.34	-	-	162.48	-	7,842.34	7,743.63	-	-	98.71	-
Boxford	1,751.18	1,728.74	\$22.44	-	-	-	6,337.82	6,337.82	-	-	-	-
Richmond	8,478.06	8,478.06	-	-	-	-	7,332.52	7,332.52	-	-	-	-
Carlisle	16,052.50	15,949.94	-	-	83.49	19.07	648.09	648.09	-	-	-	-
Blandford	4,435.47	4,227.14	-	48.28	160.05	-	5,168.78	5,157.29	-	-	11.49	-
Eastham	7,606.32	7,443.08	-	-	163.24	-	10,840.89	10,816.93	-	-	23.96	-
Cummington	2,439.95	2,439.95	-	-	-	-	1,464.78	1,464.78	-	-	-	-
Egremont	549.25	549.25	-	-	-	-	1,681.52	1,681.52	-	-	-	-
Truro	6,746.70	6,277.68	-	331.27	137.75	-	4,007.36	3,602.96	-	326.14	78.26	-
Plympton	9,870.23	9,869.63	-	.60	-	-	463.02	463.02	-	-	-	-
Dana	20,631.41	20,631.41	-	-	-	-	15,551.30	15,551.30	-	-	-	-
Oakham	5,086.15	5,081.93	-	-	4.22	-	8,582.35	8,548.11	-	-	34.24	-
Enfield	3,136.85	2,895.11	-	158.27	83.47	-	4,292.71	4,074.71	-	154.83	63.17	-
Worthington	8,963.92	8,954.57	-	-	9.35	-	7,605.72	7,578.77	-	-	26.95	-
Pelham	5,148.92	5,148.92	-	-	-	-	1,604.62	1,604.62	-	-	-	-
Chesterfield	18,449.67	18,401.36	-	-	48.31	-	10,948.51	10,751.65	-	-	196.86	-
New Salem	19,412.43	19,412.43	-	-	-	-	15,766.56	15,766.56	-	-	-	-
Sandisfield	2,030.41	2,030.41	-	-	-	-	792.68	792.68	-	-	-	-
New Braintree	1,440.51	1,217.77	-	222.74	-	-	3,637.13	3,319.17	-	317.96	-	-
Windsor	7,808.98	7,783.93	-	25.05	-	-	3,672.18	3,644.13	-	28.05	-	-

Dunstable	6,019.30	47.60	173.15	8,512.54	7,166.51	158.20	1,187.83
Westhampton	8,274.95	—	215.85	8,726.93	8,534.02	—	192.91
Otis	4,395.87	—	—	811.61	—	—	—
Warwick	5,599.13	100.00	10.28	5,722.05	4,016.67	—	1,581.48
Hancock	1,152.91	—	—	3,707.80	3,707.80	—	—
Maashee	5,496.08	—	—	2,234.14	2,234.14	—	—
Wales	4,588.90	—	—	1,552.51	1,552.51	—	—
Phillipston	2,306.47	—	61.76	2,971.86	2,920.42	—	51.44
Wendell	9,189.22	—	—	5,600.30	5,600.30	—	—
Heath	7,005.19	—	—	7,927.75	7,927.75	—	—
Monterey	4,776.32	—	—	4,306.62	4,306.62	—	—
Hawley	1,029.49	—	—	4,718.62	4,718.62	—	—
Borborough	276.47	—	—	484.89	484.89	—	—
Florida	9,881.69	—	—	12,387.80	12,387.80	—	—
Savoy	1,496.06	—	—	676.92	676.92	—	—
Plainfield	2,771.83	—	—	6,356.10	6,356.10	—	—
Rowe	5,972.24	—	—	5,987.17	5,983.48	—	3.69
West Tisbury	9,723.40	—	—	9,161.11	9,161.11	—	—
Leyden	175.74	—	—	6,423.55	6,423.55	—	—
Chilmark	1,023.20	—	—	1,240.07	1,240.07	—	—
Goshen	5,463.64	—	1,000.00	6,007.87	5,007.87	—	1,000.00
Tyringham	4,088.81	—	—	2,407.41	2,407.41	—	—
Greenwich	578.67	—	—	2,365.49	2,365.49	—	—
Shutesbury	10,321.27	24.98	—	6,218.50	6,202.52	15.98	—
Washington	2,612.98	—	—	1,813.43	1,813.43	—	—
Monroe	4,090.30	—	—	7,498.13	7,498.13	—	—
Alford	1,475.31	29.82	—	1,100.93	1,061.61	39.32	—
Middlefield	602.15	—	—	585.71	585.71	—	—
Gay Head	1,858.91	—	—	467.21	467.21	—	—
Montgomery	1,980.70	—	101.85	2,401.34	2,251.88	—	149.46
Holland	8,449.66	—	—	4,295.59	4,295.59	—	—
Tolland	1,161.78	—	—	2,708.53	2,708.53	—	—
Gosnold	4,520.51	—	—	2,652.63	2,652.63	—	—
Peru	1,074.67	—	—	1,627.85	1,627.85	—	—
New Ashford	56.28	—	—	606.06	606.06	—	—
Mount Washington	8,998.54	—	—	9,395.80	9,395.80	—	—
Prescott	2,642.99	—	—	2,190.13	2,190.13	—	—
233 Towns	\$3,669,010.66	\$2,773.19	\$12,801.32	\$60,432.84	\$2,795,168.17	\$2,794.18	\$57,756.08
						\$18,232.48	\$18,457.63

INDEX

BY CITIES AND TOWNS

[293]

TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables:

TABLE I.	Summary of Financial Transactions.
TABLE II.	Receipts from General Revenue.
TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO	20,21	30,31	32,33	34-42	43	44
BEVERLY	18,19	30,31	32,33	34-42	43	44
BOSTON	4,5	30,31	32,33	34-42	43	44
BROCKTON	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE	6,7	30,31	32,33	34-42	43	44
CHELSEA	14,15	30,31	32,33	34-42	43	44
CHICOPEE	14,15	30,31	32,33	34-42	43	44
EVERETT	14,15	30,31	32,33	34-42	43	44
FALL RIVER	6,7	30,31	32,33	34-42	43	44
FITCHBURG	16,17	30,31	32,33	34-42	43	44
GARDNER	22,23	30,31	32,33	34-42	43	44
GLOUCESTER	18,19	30,31	32,33	34-42	43	44
HAVERHILL	14,15	30,31	32,33	34-42	43	44
HOLYOKE	12,13	30,31	32,33	34-42	43	44
LAWRENCE	10,11	30,31	32,33	34-42	43	44
LEOMINSTER	20,21	30,31	32,33	34-42	43	44
LOWELL	8,9	30,31	32,33	34-42	43	44
LYNN	8,9	30,31	32,33	34-42	43	44
MALDEN	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH	24,25	30,31	32,33	34-42	43	44
MEDFORD	12,13	30,31	32,33	34-42	43	44
MELROSE	20,21	30,31	32,33	34-42	43	44
NEW BEDFORD	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT	24,25	30,31	32,33	34-42	43	44
NEWTON	10,11	30,31	32,33	34-42	43	44
NORTH ADAMS	20,21	30,31	32,33	34-42	43	44
NORTHAMPTON	18,19	30,31	32,33	34-42	43	44
PEABODY	22,23	30,31	32,33	34-42	43	44
PITTSFIELD	12,13	30,31	32,33	34-42	43	44
QUINCY	10,11	30,31	32,33	34-42	43	44
REVERE	18,19	30,31	32,33	34-42	43	44
SALEM	16,17	30,31	32,33	34-42	43	44
SOMERVILLE	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD	6,7	30,31	32,33	34-42	43	44
TAUNTON	16,17	30,31	32,33	34-42	43	44
WALTHAM	16,17	30,31	32,33	34-42	43	44
WESTFIELD	22,23	30,31	32,33	34-42	43	44
WOBURN	22,23	30,31	32,33	34-42	43	44
WORCESTER	6,7	30,31	32,33	34-42	43	44

Tabular Index: For Cities—Concluded.

TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1932.
TABLE XII.	Relation of Indebtedness to Valuation — 1932.
TABLE XIII.	Debt Transactions for 1932 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1932.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1932.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76

TABULAR INDEX: FOR TOWNS.

The statistical presentations for the towns include the following tables:

- TABLE I. Summary of Financial Transactions.
 TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1932.
 TABLE III. Relation of Indebtedness to Valuation — 1932.
 TABLE IV. Debt Transactions for 1932 Classified by Character of Obligation.
 TABLE V. Sinking and Loan Fund Payments to the State — 1932.
 TABLE VI. Method of Meeting Debt Requirements from Taxation — 1932.
 TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington . . .	118, 119	129	131 (line 72)	133	134	135	139
Acton . . .	172, 173	266	271 (line 98)	274	280	281	287
Acushnet . . .	148, 149	266	271 (line 1.5)	273	280	281	286
Adams . . .	92, 93	128	130 (line 10)	132	134	135	138
Agawam . . .	108, 109	129	130 (line 22)	133	134	135	139
Alford . . .	254, 255	269	271 (line 123)	279	280	283	291
Amesbury . . .	94, 95	128	130 (line 45)	132	134	135	138
Amherst . . .	116, 117	129	130 (line 65)	133	134	135	139
Andover . . .	98, 99	128	130 (line 58)	132	134	135	138
Arlington . . .	82, 83	128	130 (line 39)	132	134	134	138
Ashburnham . . .	182, 183	267	271 (line 139)	275	280	281	287
Ashby . . .	220, 221	268	271 (line 88)	277	280	282	289
Ashfield . . .	224, 225	268	—	277	280	283	290
Ashland . . .	174, 175	266	270 (line 18)	274	280	281	287
Athol . . .	96, 97	128	130 (line 49)	132	134	135	138
Auburn . . .	116, 117	129	130 (line 55)	133	134	135	139
Avon . . .	174, 175	266	272 (line 160)	274	280	281	287
Ayer . . .	162, 163	266	270 (line 29)	274	280	281	287
Barnstable . . .	106, 107	129	131 (line 79)	133	134	135	139
Barre . . .	156, 157	266	—	273	280	281	286
Becket . . .	230, 231	268	—	277	280	283	290
Bedford . . .	170, 171	266	270 (line 19)	274	280	281	287
Belchertown . . .	160, 161	266	270 (line 65)	274	280	281	286
Bellingham . . .	158, 159	266	271 (line 94)	273	280	281	286
Belmont . . .	82, 83	128	130 (line 36)	132	134	134	138
Berkley . . .	216, 217	268	271 (line 96)	277	280	282	289
Berlin . . .	218, 219	268	—	277	280	283	289
Bernardston . . .	222, 223	268	—	277	280	283	289
Billerica . . .	118, 119	129	130 (line 29)	133	134	135	139
Blackstone . . .	144, 145	266	271 (line 104)	273	280	281	286
Blanford . . .	234, 235	268	270 (line 11)	277	280	283	290
Bolton . . .	226, 227	268	—	277	280	283	290
Bourne . . .	164, 165	266	271 (line 140)	274	280	281	287
Boxborough . . .	248, 249	269	—	278	280	283	291
Boxford . . .	232, 233	268	271 (line 129)	277	280	282	289
Boylston . . .	218, 219	268	271 (line 93)	277	280	282	289
Braintree . . .	86, 87	128	130 (line 13)	132	134	134	138
Brewster . . .	226, 227	268	271 (line 141)	277	280	282	289
Bridgewater . . .	100, 101	128	130 (line 1)	133	134	135	138
Brimfield . . .	224, 225	268	—	277	280	283	290
Brookfield . . .	206, 207	267	270 (line 26)	276	280	282	289
Brookline . . .	80, 81	128	130 (line 62)	132	134	134	138
Buckland . . .	200, 201	267	271 (line 151)	276	280	282	288
Burlington . . .	190, 191	267	271 (line 105)	275	280	282	288
Canton . . .	118, 119	129	131 (line 70)	133	134	135	139
Carlisle . . .	232, 233	268	272 (line 166)	277	280	283	289
Carver . . .	206, 207	267	271 (line 142)	276	280	283	289
Charlmont . . .	226, 227	268	—	277	280	282	290
Charlton . . .	178, 179	267	270 (line 49)	277	280	281	287
Chatham . . .	184, 185	267	271 (line 90)	275	280	282	288
Chelmsford . . .	110, 111	129	130 (line 63)	133	134	135	139
Cheshire . . .	192, 193	267	270 (line 59)	275	280	282	288
Chester . . .	202, 203	267	270 (line 10)	276	280	282	289
Chesterfield . . .	238, 239	268	—	278	280	283	290
Chilmark . . .	250, 251	269	—	278	280	283	291
Clarksburg . . .	208, 209	268	270 (line 68)	276	280	282	289
Clinton . . .	92, 93	128	131 (line 83)	132	134	135	138
Cohasset . . .	162, 163	266	271 (line 91)	274	280	281	287
Colrain . . .	204, 205	267	—	276	280	283	289
Concord . . .	106, 107	129	130 (line 2)	133	134	135	139
Conway . . .	222, 223	268	271 (line 145)	277	280	282	289
Cummington . . .	234, 235	268	271 (line 134)	277	280	283	290
Dalton . . .	148, 149	266	270 (line 60)	273	280	281	286
Dana . . .	236, 237	268	—	278	280	283	290
Danvers . . .	92, 93	128	130 (line 3)	132	134	135	138
Dartmouth . . .	102, 103	129	130 (line 11)	133	134	135	139
Dedham . . .	88, 89	128	130 (line 48)	132	134	134	138
Deerfield . . .	166, 167	266	270 (line 37)	274	280	281	287
Dennis . . .	188, 189	267	270 (line 54)	274	280	282	288
Dighton . . .	160, 161	266	—	274	280	283	286
Douglas . . .	176, 177	267	271 (line 108)	274	280	281	287
Dover . . .	210, 211	268	270 (line 56)	276	280	282	289

Tabular Index: For Towns—Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	110, 111	129	130 (line 54)	133	134	135	139
Dudley	146, 147	266	270 (line 67)	273	280	281	286
Dunstable	242, 243	269	271 (line 109)	278	280	283	291
Duxbury	192, 193	267	271 (line 100)	275	280	282	288
East Bridgewater	154, 155	266	270 (line 71)	273	280	281	286
East Brookfield	222, 223	268	271 (line 148)	277	280	282	289
Eastham	234, 235	268	—	277	280	283	290
Easthampton	94, 95	128	131 (line 80)	132	134	135	138
East Longmeadow	158, 159	266	271 (line 82)	273	280	281	286
Easton	122, 123	129	130 (line 44)	133	134	135	139
Edgartown	208, 209	268	271 (line 83)	276	280	282	289
Egremont	234, 235	268	—	277	280	283	290
Enfield	238, 239	268	—	278	280	283	290
Erving	208, 209	268	—	276	280	283	289
Essex	202, 203	267	270 (line 69)	276	280	282	289
Fairhaven	94, 95	128	130 (line 42)	132	134	135	138
Falmouth	144, 145	266	270 (line 40)	273	280	281	286
Florida	248, 249	269	—	278	280	283	291
Foxborough	122, 123	129	130 (line 18)	133	134	135	139
Framingham	82, 83	128	130 (line 6)	132	134	134	138
Franklin	108, 109	129	130 (line 21)	133	134	135	139
Freetown	192, 193	267	—	275	280	282	288
Gay Head	256, 257	269	270 (line 30)	279	280	283	291
Georgetown	188, 189	267	—	275	280	282	288
Gill	220, 221	268	271 (line 121)	277	280	282	289
Goshen	252, 253	269	271 (line 107)	278	280	283	291
Gosnold	258, 259	269	—	279	280	283	291
Grafton	108, 109	129	131 (line 73)	133	134	135	139
Granby	224, 225	268	—	277	280	283	290
Granville	230, 231	268	271 (line 143)	277	280	282	290
Great Barrington	116, 117	129	131 (line 75)	133	134	135	139
Greenfield	86, 87	128	130 (line 56)	132	134	134	138
Greenwich	252, 253	269	—	278	280	283	291
Groton	174, 175	266	270 (line 73)	274	280	281	287
Groveland	176, 177	267	270 (line 63)	274	280	281	287
Hadley	168, 169	266	271 (line 111)	274	280	281	287
Halifax	228, 229	268	271 (line 118)	277	280	282	290
Hamilton	182, 183	267	270 (line 46)	275	280	282	287
Hampden	228, 229	268	271 (line 106)	277	280	282	290
Hancock	244, 245	269	—	278	280	283	291
Hanover	166, 167	266	270 (line 2)	274	280	281	287
Hanson	178, 179	267	270 (line 16)	275	280	281	287
Hardwick	172, 173	266	—	274	280	283	287
Harvard	218, 219	268	—	277	280	283	289
Harwich	176, 177	267	—	274	280	283	287
Hatfield	172, 173	266	270 (line 57)	274	280	281	287
Hawley	246, 247	269	271 (line 146)	278	280	283	291
Heath	246, 247	269	271 (line 119)	278	280	283	291
Hingham	112, 113	129	131 (line 69)	133	134	135	139
Hinsdale	214, 215	268	271 (line 122)	276	280	282	289
Holbrook	156, 157	266	270 (line 36)	273	280	281	286
Holden	152, 153	266	270 (line 14)	273	280	281	286
Holland	256, 257	269	—	279	280	283	291
Holliston	166, 167	266	270 (line 62)	274	280	281	287
Hopedale	162, 163	266	270 (line 43)	274	280	281	287
Hopkinton	170, 171	266	270 (line 21)	274	280	281	287
Hubbardston	218, 219	268	—	277	280	283	289
Hudson	102, 103	129	130 (line 4)	133	134	135	139
Hull	182, 183	267	271 (line 92)	275	280	281	287
Huntington	210, 211	268	270 (line 64)	276	280	282	289
Ipswich	120, 121	129	130 (line 31)	133	134	135	139
Kingston	168, 169	266	271 (line 110)	274	280	281	287
Lakeville	196, 197	267	—	275	280	283	288
Lancaster	164, 165	266	272 (line 156)	274	280	281	287
Lanesborough	212, 213	268	271 (line 147)	276	280	282	289
Lee	150, 151	266	271 (line 144)	273	280	281	286
Leicester	146, 147	266	271 (line 86)	273	280	281	286
Lenox	166, 167	266	271 (line 150)	274	280	281	287
Leverett	230, 231	268	—	277	280	283	290
Lexington	100, 101	128	130 (line 17)	132	134	135	138
Leyden	250, 251	269	270 (line 72)	278	280	283	291
Lincoln	200, 201	267	272 (line 163)	276	280	282	288
Littleton	204, 205	267	270 (line 66)	276	280	282	289
Longmeadow	146, 147	266	270 (line 24)	273	280	281	286
Ludlow	100, 101	128	130 (line 32)	133	134	135	138
Lunenburg	186, 187	267	271 (line 95)	275	280	282	288
Lynnfield	196, 197	267	271 (line 130)	275	280	282	288
Manchester	170, 171	266	271 (line 81)	274	280	281	287
Mansfield	114, 115	129	130 (line 50)	133	134	135	139
Marblehead	102, 103	129	130 (line 15)	133	134	135	139
Marion	194, 195	267	271 (line 116)	275	280	282	288

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . .	194, 195	267	270 (line 4)	275	280	282	288
Mashpee . . .	244, 245	269	271 (line 152)	278	280	283	291
Mattapoisett . . .	200, 201	267	270 (line 70)	276	280	282	288
Maynard . . .	108, 109	129	130 (line 12)	133	134	135	139
Medfield . . .	148, 149	266	270 (line 3)	273	280	281	286
Medway . . .	160, 161	266	270 (line 28)	274	280	281	286
Mendon . . .	216, 217	268	—	277	280	283	289
Merrimac . . .	176, 177	267	271 (line 137)	274	280	281	287
Methuen . . .	84, 85	128	130 (line 20)	132	134	134	138
Middleborough . . .	102, 103	129	130 (line 59)	133	134	135	139
Middlefield . . .	254, 255	269	—	279	280	283	291
Middleton . . .	192, 193	267	271 (line 138)	275	280	282	288
Millford . . .	88, 89	128	131 (line 77)	132	134	134	138
Millbury . . .	110, 111	129	131 (line 78)	133	134	135	139
Millis . . .	190, 191	267	270 (line 17)	275	280	282	288
Millville . . .	180, 181	267	270 (line 50)	275	280	281	287
Milton . . .	86, 87	128	130 (line 33)	132	134	134	138
Monroe . . .	254, 255	269	—	279	280	283	291
Monson . . .	144, 145	266	270 (line 35)	273	280	281	286
Montague . . .	104, 105	129	130 (line 60)	133	134	135	139
Monterey . . .	246, 247	269	271 (line 128)	278	280	283	291
Montgomery . . .	256, 257	269	271 (line 154)	279	280	283	291
Mount Washington . . .	258, 259	269	—	279	280	283	291
Nahant . . .	194, 195	267	270 (line 47)	275	280	282	288
Nantucket . . .	154, 155	266	270 (line 27)	273	280	281	286
Natick . . .	90, 91	128	130 (line 35)	132	134	134	138
Needham . . .	96, 97	128	130 (line 7)	132	134	135	138
New Ashford . . .	258, 259	269	—	279	280	283	291
New Braintree . . .	240, 241	269	—	278	280	283	290
Newbury . . .	198, 199	267	271 (line 132)	276	280	282	288
New Marlborough . . .	224, 225	268	270 (line 38)	277	280	283	290
New Salem . . .	240, 241	269	—	278	280	283	290
Norfolk . . .	204, 205	267	272 (line 162)	276	280	282	289
North Andover . . .	110, 111	129	130 (line 66)	133	134	135	139
North Attleborough . . .	96, 97	128	130 (line 52)	132	134	135	138
Northborough . . .	184, 185	267	270 (line 45)	275	280	282	288
Northbridge . . .	98, 99	128	130 (line 51)	132	134	135	138
North Brookfield . . .	162, 163	266	272 (line 168)	274	280	281	287
Northfield . . .	186, 187	267	271 (line 113)	275	280	282	288
North Reading . . .	184, 185	267	271 (line 77)	275	280	282	288
Norton . . .	168, 169	266	270 (line 13)	274	280	281	287
Norwell . . .	198, 199	267	271 (line 97)	276	280	282	288
Norwood . . .	88, 89	128	130 (line 14)	132	134	134	138
Oak Bluffs . . .	208, 209	268	270 (line 44)	276	280	282	289
Oakham . . .	236, 237	268	—	278	280	283	290
Orange . . .	120, 121	129	130 (line 43)	133	134	135	139
Orleans . . .	212, 213	268	—	276	280	283	289
Otis . . .	242, 243	269	—	278	280	283	291
Oxford . . .	150, 151	266	270 (line 52)	273	280	281	286
Palmer . . .	100, 101	128	130 (line 61)	132	134	135	138
Paxton . . .	230, 231	268	271 (line 74)	277	280	282	290
Pelham . . .	238, 239	268	272 (line 165)	278	280	283	290
Pembroke . . .	202, 203	267	270 (line 7)	276	280	283	289
Pepperell . . .	164, 165	266	271 (line 114)	274	280	281	287
Peru . . .	258, 259	269	—	279	280	283	291
Petersham . . .	232, 233	268	—	277	280	283	290
Phillipston . . .	244, 245	269	—	278	280	283	291
Plainfield . . .	248, 249	269	271 (line 127)	278	280	283	291
Plainville . . .	196, 197	267	271 (line 79)	275	280	282	288
Plymouth . . .	90, 91	128	130 (line 68)	132	134	134	138
Plympton . . .	236, 237	268	271 (line 115)	278	280	283	290
Prescott . . .	260, 261	269	—	279	280	283	291
Princeton . . .	228, 229	268	271 (line 139)	277	280	282	290
Provincetown . . .	152, 153	266	270 (line 32)	273	280	281	286
Randolph . . .	112, 113	129	130 (line 40)	133	134	135	139
Raynham . . .	180, 181	267	270 (line 33)	275	280	281	287
Reading . . .	98, 99	128	130 (line 37)	132	134	135	138
Rehoboth . . .	170, 171	266	271 (line 85)	274	280	281	287
Richmond . . .	232, 233	268	272 (line 164)	277	280	282	290
Rochester . . .	214, 215	268	—	276	280	283	289
Rockland . . .	104, 105	129	130 (line 41)	133	134	135	139
Rockport . . .	154, 155	266	270 (line 20)	273	280	281	286
Rowe . . .	250, 251	269	—	278	280	283	291
Rowley . . .	206, 207	267	271 (line 99)	276	280	282	289
Royalston . . .	228, 229	268	—	277	280	283	290
Russell . . .	210, 211	268	270 (line 25)	276	280	282	289
Rutland . . .	172, 173	266	270 (line 42)	274	280	281	287
Salisbury . . .	178, 179	267	271 (line 102)	275	280	281	287
Sandisfield . . .	240, 241	269	271 (line 133)	278	280	283	290
Sandwich . . .	204, 205	267	270 (line 58)	276	280	282	289
Saugus . . .	88, 89	128	130 (line 64)	132	134	134	138
Savoy . . .	248, 249	269	—	278	280	283	291

Tabular Index: For Towns—Concluded.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	160, 161	266	270 (line 8)	274	280	281	286
Seekonk	144, 145	266	270 (line 53)	273	280	281	286
Sharon	156, 157	266	270 (line 34)	273	280	281	286
Sheffield	194, 195	267	—	275	280	283	288
Shelburne	198, 199	267	—	276	280	283	288
Sherborn	220, 221	268	—	277	280	283	289
Shirley	174, 175	266	271 (line 87)	274	280	281	287
Shrewsbury	112, 113	129	130 (line 28)	133	134	135	139
Shutesbury	252, 253	269	—	278	280	283	291
Somerset	120, 121	129	130 (line 9)	133	134	135	139
Southampton	222, 223	268	270 (line 9)	277	280	283	289
Southborough	178, 179	267	270 (line 1)	275	280	281	287
Southbridge	90, 91	128	131 (line 76)	132	134	134	138
South Hadley	112, 113	129	130 (line 27)	133	134	135	139
Southwick	202, 203	267	270 (line 6)	276	280	282	289
Spencer	114, 115	129	130 (line 38)	133	134	135	139
Sterling	200, 201	267	—	276	280	282	288
Stockbridge	190, 191	267	271 (line 75)	275	280	282	288
Stoneham	98, 99	128	130 (line 46)	132	134	135	138
Stoughton	104, 105	129	130 (line 23)	133	134	135	139
Stow	214, 215	268	271 (line 124)	276	280	282	289
Sturbridge	188, 189	267	271 (line 155)	275	280	282	288
Sudbury	212, 213	268	270 (line 22)	276	280	282	289
Sunderland	212, 213	268	270 (line 31)	276	280	282	289
Sutton	180, 181	267	272 (line 167)	275	280	281	287
Swampscott	96, 97	128	130 (line 34)	132	134	135	138
Swansea	150, 151	266	270 (line 55)	273	280	281	286
Templeton	148, 149	266	270 (line 41)	273	280	281	286
Tewksbury	120, 121	129	131 (line 82)	133	134	135	139
Tisbury	198, 199	267	270 (line 39)	276	280	282	288
Tolland	256, 257	269	271 (line 112)	279	280	283	291
Topsfield	220, 221	268	271 (line 131)	277	280	283	289
Townsend	190, 191	267	271 (line 135)	275	280	282	288
Truro	236, 237	268	272 (line 161)	278	280	283	290
Tyngsborough	206, 207	267	271 (line 117)	276	280	282	289
Tyringham	252, 253	269	272 (line 157)	278	280	283	291
Upton	184, 185	267	—	275	280	283	288
Uxbridge	114, 115	129	131 (line 74)	133	134	135	139
Wakefield	86, 87	128	130 (line 5)	132	134	134	138
Wales	244, 245	269	—	278	280	283	291
Walpole	106, 107	129	130 (line 26)	133	134	135	139
Ware	106, 107	129	130 (line 67)	133	134	135	139
Wareham	118, 119	129	131 (line 81)	133	134	135	139
Warren	152, 153	266	270 (line 48)	273	280	281	286
Warwick	242, 243	269	270 (line 61)	278	280	283	291
Washington	254, 255	269	271 (line 76)	279	280	283	291
Watertown	82, 83	128	130 (line 30)	132	134	134	138
Wayland	164, 165	266	271 (line 101)	274	280	281	287
Webster	90, 91	128	130 (line 16)	132	134	135	138
Wellesley	94, 95	128	130 (line 24)	132	134	135	138
Wellfleet	226, 227	268	271 (line 153)	277	280	282	290
Wendell	246, 247	269	—	278	280	283	291
Wenham	216, 217	268	271 (line 126)	277	280	282	289
Westborough	114, 115	129	131 (line 71)	133	134	135	139
West Boylston	180, 181	267	272 (line 159)	275	280	281	287
West Bridgewater	158, 159	266	271 (line 89)	273	280	281	286
West Brookfield	210, 211	268	271 (line 80)	276	280	282	289
Westford	154, 155	266	270 (line 51)	273	280	281	286
Westhampton	242, 243	269	—	278	280	283	291
Westminster	186, 187	267	272 (line 158)	275	280	282	288
West Newbury	196, 197	267	—	275	280	283	288
Weston	158, 159	266	270 (line 15)	273	280	281	286
Westport	146, 147	266	271 (line 120)	273	280	281	286
West Springfield	84, 85	128	130 (line 8)	132	134	134	138
West Stockbridge	216, 217	268	271 (line 84)	277	280	282	289
West Tisbury	250, 251	269	—	278	280	283	291
Westwood	182, 183	267	—	275	280	281	287
Weymouth	84, 85	128	130 (line 53)	132	134	134	138
Whately	214, 215	268	271 (line 136)	276	280	282	289
Whitman	104, 105	129	130 (line 47)	133	134	135	139
Wilbraham	168, 169	266	270 (line 23)	274	280	281	287
Williamsburg	186, 187	267	272 (line 169)	275	280	283	288
Williamstown	152, 153	266	271 (line 103)	273	280	281	286
Wilmington	150, 151	266	270 (line 5)	273	280	281	286
Winchendon	116, 117	129	130 (line 19)	133	134	135	139
Winchester	92, 93	128	130 (line 25)	132	134	135	138
Windsor	240, 241	269	—	278	280	283	290
Winthrop	84, 85	128	130 (line 57)	132	134	134	138
Worthington	238, 239	268	—	278	280	283	290
Wrentham	156, 157	266	271 (line 78)	273	280	281	286
Yarmouth	188, 189	267	270 (line 12)	275	280	282	288

22

